1/10

Sectt. II-27—104,006—4-11-49.

Education (1950) Department.

Ms SERIES.

Close

G.O. NO.	1884 P.294
Dated	28-6-1950

257

[Despatch Abstract.]

B.E. for 1950-51 - Elementary Education Fund - Municipal Councils, grading allowances 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.

B2

20 APL 1950
EDUCATION DEPARTMENT

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.

R.O.P. 58 B3/49-50 Dated 12-4-1950.

7930

Sub:- Budget Estimate for 50-51 Elementary Education Fund-Municipal Council, Gudiyattam.

Ref:- (1) From the Commissioner No. B.1. 8408/49 dated 21-12-1949, and 448/50 dated 24-1-1950.

(2) Government Endorsement 6404/50-1-C1 Edn. dated 23-2-1950.

Submitted with a copy of the Commissioner's letter dated 21-12-1949.

2. Revised Estimate for 49-50. The credit for Government contribution under Sec. 37 of the Madras Elementary Education Act needs to be increased to Rs.4586/- which is ~~[illegible]~~ the amount sanction in G.O. No. 2974 Edn. dated 24-9-1949.

3. Expenditure during 1949-50 both under "Ordinary" and "Capital" exceeds the provisions in the budget approved in G.O. Ms. No. 1973 Edn. dated 17-6-1949.

4. Increased accommodation is required for two schools.

5. Five schools are in need of school gardens and facilities for gardening should be improved in the case of seven other schools.

6. Space for playgrounds is inadequate and unsuitable in six schools and five schools are without playgrounds.

7. Provision of equipment is meagre in all the ~~eight~~ 18 ~~eitheen~~ Elementary Schools.

8. Leave salary and Dearness Allowance are paid.

9. The proposal for the enhancement of the Education Tax may be considered favourably on account of the anticipated deficit.

for Director of Public Instruction

To

The Secretary to Government, Education Department,
Copy to B.8. - 3 copies.

17/4

A.S./15-4.

3

Copy of letter No. Roc. B1-8408/49 dated 21-12-1949 from the Commissioner, Municipal Council, Gudiyattam to the Director of Public Instruction, Madras.

Sub:- BUDGET ESTIMATE- Elementary Education funds- Gudiyattam-Municipality- 1950-51.

I enclose in duplicate the revised budget estimate for 1949-50 and budget estimate for 1950-51 of the Elementary Education Funds of the Gudiyattam Municipality together with all enclosures and a copy of the council resolution.

2. The budget closes with a deficit of Rs.43,460/- The council has resolved to request Government to grant subsidy to cover this deficit. I, therefore, request that the Government may be pleased to accord sanction for the payment of the subsidy at an early date.

(True Copy)

for Director of Public Instruction.

A.S./15-4.

17/4.

4

5-ப

LOCAL ADMINISTRATION DEPARTMENT.

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

To
The Secretary to Government,
Education Department,
Madras.
Through the Chairman, Mpl.Council,
Gudiyattam.

Roc.No.488/50 dated 24-1-50.

27 JAN 1950

Sir,

Tax - Property tax - Gudiyattam Municipality - enhancement in the rate of Education tax from 1-4-50 - sanction - ~~xxx~~ requested.

Council resolution No.608 dated 17-12-49.
2.Council resolution No.719 dated 20-1-50.

::

6404

While approving the Elementary Education budget estimate for 50-51, the council in its resolution No.608 dated 17-12-49 (copy enclosed) has resolved to enhance the rate of education tax as noted below from 1-4-50.

Per half year.

Description.	Existing rate.	Revised rate.
Education tax.	2% of the Annual rental value on buildings & agricultural lands.	33 1/3% of the property tax.
G.O.Ms.No.554 Edn., dated 28-2-49.	20% of the property tax on vacant ~~tax~~ sites.	

As the period before the commencement of the half year is very short and the formalities under sections 34 and 35 of the Elementary Education Act have to be observed, I have published the preliminary draft notification (copy enclosed) as approved by the council in its resolution No.719 dated 20-1-50(copy enclosed) in anticipation of the sanction of the Government. I, therefore, request that the Government may be pleased to accord sanction for the ~~xxxxxxx~~ above proposal at an early date.

This may kindly be treated as very urgent.

Commissioner.

Forwarded.

Chairman. 25.1.50

24/1/50

Council resolution No.608 dated 17-12-49.

Read the revised Budget estimate for the year 49-50 and budget estimate for 50-51 on the Elementary Education funds of the Gudiyattam Municipality and the note of the Commissioner thereon

~~Extract~~ from the note of the commissioner dated 10-12-49 to the council.

The Education tax is levied now at 4% per annum on the annual rental value of the buildings and agricultural lands and at 20% of the property tax on vacant ~~tax~~ sites. As the receipts under the tax resources are very meagre when compared with the heavy expenditure, the Education tax may be levied at 33 1/3% of the property tax on all properties from 1-4-50. At this rate the

p.t.o.

6/1

receipts under Education tax will amount to Rs.25,400/- and the deficit may be reduced by Rs.10,000/-.

The ~~revised and budget estimates are~~ note of the commissioner is approved.

SD. P.K.Gengadara Mudaliar,
Chairman.

(True extract)

Council resolution No.719 dated 20-1-50.

Read preliminary draft notification under section 78(3) of the Madras Dt.Municipalities Act regarding the alteration in the rates of property tax and Education tax to be brought into force from 1-4-50, as resolved in resolutions 607 and 608 dated 17-12-49.

Resolution:- The preliminary notification in respect of the proposal to alter the existing rates of property tax with effect from 1-4-50 as already resolved and as noted below is approved. Resolved to publish this notification by beat of tom tom in the Town and in the office notice board. Any objection or suggestion if received within 20-2-50 will be considered.

Resolved to alter 9½% per annum to 11½% for general purposes, 8% to 6% for water and drainage purposes, 1% to 3% for lighting purposes and to levy an education tax of 33 1/3% of the property tax. A

SD. P.K.Gangadara Mudaliar,
Chairman.

(True extract)

I. Commissioner.

24/1/50

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5 4

விளம்பரம்.

குடியாத்தம் முனிசிபாலிடி.

சென்னை பட்டினத்து ஜில்லா முனிசிபாலிடிகளின் ஆக்ட் 78/3/-வது பிரிவின்படி விளம்பரம்.

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முனிசிபல் ஆக்டின் 78 /3/ வது பிரிவின்படி, முனிசிபல் சங்கத்தார் இந்த முனிசிபாலிடியின் பணநிலைமையை அபிவிருத்தி செய்யும் பொருட்டு, 17-12-49-ம் தேதிய 607-ம் நம்பர் தீர்மானப்படி 1-4-50 முதல் சொத்துவரியில் விளக்கு வரி நிறக்கை சொத்துக்களின் வருடவாடகை மதிப்பில் ரூ. 100 க்கு அரை வருடத்திற்கு ரூ. 1/2 லிருந்து ரூ. $1\frac{1}{2}$ க்கு உயர்த்தவும், இப்பொழுது பொதுக் காரியங்களுக்காக வருட வாடகை மதிப்பில் ரூ. 100/- க்கு அரை வருடத்திற்கு ரூ. $4\frac{3}{4}$ வீதம் இருக்கும் நிறக்கை ரூ. $5\frac{3}{4}$ ஆக உயர்த்தி, தண்ணீர் சாக்கடைவரியை வருட வாடகை மதிப்பில் ரூ. 100 க்கு அரை வருடத்திற்கு ரூ. 4/- லிருந்து ரூ. 3/- ஆக குறைக்கவும், 17-12-49-ம் தேதி 608-ம் ந. தீர்மானத்தில் 1-4-50 முதல் தற்பொழுது இருக்கும் கல்வி வரி நிறக்கிற்கு பதிலாக மதருஸ் ஆரம்பகல்வி சட்டம் 34, 35 வது பிரிவுகளின்படி சொத்துவரியில் ரூ. 100/- க்கு ரூ. 33 1/3 வீதம் கல்வி வரி விதிக்கவும் தீர்மானித்திருக்கிறார்கள்.

மேற்கண்டவாறு மாற்றியமைக்கப்படும் சொத்துவரி நிறக்கு கீழே குறிக்கப்பட்டிருக்கிறது.

1. கட்டிடங்களின் பேரில் வருட வாடகை மதிப்பில் அரைவருஷத்திற்கு

ஏ. பொதுக்காரியங்களுக்கு	5 3/4 %
பி. தண்ணீர் சாக்கடை வரி.	3 %
சி. கக்கூஸ் வரி.	1 1/4 %
டி. விளக்குவரி.	1 1/2 %
ஈ. கல்வி வரி ஷை சொத்துவரியில்	33 1/3 %

2. விவசாய சம்பந்தமான காரியங்களுக்கு மாத்திரமே உபயோகப்படுத்தப்படும் நிலங்களுக்கு அவைகளின் வருஷ வருமான மதிப்பில் அரை வருடத்திற்கு

ஏ. பொதுக்காரியங்களுக்கு	5 3/4 %
பி~~சி~~. கக்கூஸ் வரி.	1 1/4 %
சி~~டி~~. விளக்குவரி.	1 1/2 %
டி. கல்வி வரி ஷை சொத்துவரியில்	33 1/3 %

3. காலிமனைகளுக்கு- கிரய மதிப்பின் பேரில் அரைவடத்திற்கு.

ஏ. பொதுக்காரியங்களுக்கு	1/4 %
பி. தண்ணீர் அண்டு சாக்கடை வரி.	1/4 %
சி. கக்கூஸ் வரி.	1/16 %
டி. விளக்குவரி.	1/16 %
ஈ. கல்வி வரி ஷை சொத்துவரியில் — — —	33 1/3 %

குறிப்பு. தண்ணீர் சாக்கடை வரியில், முனிசிபல் நிதி அபிவிருத்தியடையும்வரை சாக்கடை வரிக்காக, ஒரு பாகம் ஒதுக்கத்தேவையில்லை.

இது சம்பந்தமாக ஆக்ஷேபனைகள், ஆலோசனைகளிருந்தால், அவைகளை கவுன்சிலுக்கு 20-2-50-ம் தேதிக்குள் அனுப்பிக் கொள்ளலாம்.

கமிஷனர்.

வி.எம். 20/1. ஏ.

20/1/50

To the Bill Collectors Nos. 1 to 6 ~~xxxxxxde~~ for wide publication in their wards by beat of tom tom and report

To Office ~~Nxxxxx~~ Notice Board.

(Encl. 1) 46

DIRECTOR OF PUBLIC INSTRUCTION
25 FEB 1950
MADRAS
ROC 5863/50

B2

B8

EL.DPH(C1)

Endt No: 6404/50-1-C1 Edn dt 23-2-50.

Referred to the Director of Public Instruction for very urgent remarks. He is requested to expedite the submission of the Elementary Education Fund Budget of the Municipal Council, Gudiyattam for 1950-51.

D.B. M[illegible]
Assistant Secretary to Govt.

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

M 22/2/50

DEO's report?

C. ELEMENTARY EDUCATION FUNDS OF THE GUDIYATTAM MUNICIPALITY.

Receipts.

Actuals for	Revised estimate for 49-50.	Head of account.	Budget estimate for 1950-51.
		Ordinary.	
Nil.	Nil.	Opening balance.	—17430 -12,074
13830	14690	1. Education tax. Gross collections.	25500 16,520
-	-	2. Fines and penalties under the Elementary Edn. Act.	-
-	-	3. Income from investments.	-
329	300	4. School fees.	300
-	-	5. Contributions.	-
28	-	6. Other receipts.	-
	4586	7. Government grant.	9000
4233	4230	(i) Under sec.37 of the Ely.Edn.Act.	4800
7018	7020	(ii) Under proviso to sec.37 of the Ely.Edn., Act.	7020
11912	11500	(iii) To wipe off deficit.	-
23828	18330	8. Contribution from General account	10210
-	-	9. Investments realised.	-
-	-	10 Advances recovered.	-
83	300	Deduct refunds.	300
-	2500	Deduct amount transferred to capital.	-
61115	53270 53,626	Total.	47530 42,730
		Capital.	
-	-	1. Government grant.	-
-	-	2. Contributions.	-
~~6897~~	-	3. Loans.	
6897	-	4. Contributions from General account - Ordinary.	-
		5. Investment realised.	
-	2500	6. Add amount transferred from Ordinary.	-
6897	2500	Total.	Nil
68012	56,126 55770	Total receipts - Ordinary & Capital.	47530 42,730
68012	55770 56,126	Grand total including opening balance.	30100 23,656

17430
17074
356

4586
4230
356

P.T.O.

10

Expenditure.

Actuals for 1948-49.	Revised estimate for 49-50.	Head of account.	Budget estimate for 1950-51.
		Ordinary.	
32376	36400	1. Staff. Masters-salaries.	39270
19453	21100	Dearness allowance.	22160
621	720	Clerks & servants- Salaries.	750
852	1040	dearness allowance.	1100
1316	1700	Contribution to provident fund.	1750
		Travelling allowance.	
		Stipend for teachers sent for training.	-
930	880	Collection charges.	1360
		2. Contingencies and equipment contingencies.	~~3120~~
2641	3210	House rent.	3120
1790	2700	Other items.	2700
		Equipment.	
88	250	Furniture & apparatus.	250
-	200	Library books & maps.	100
-	-	3. Prizes & scholarships.	-
1049	2500	4. Repairs to buildings.	1000
	4	5. Interest and repayment of debt.	
		6. Investments made.	-
		7. Advances recoverable.	
61115	70700	Total	73560
		Capital.	
-	-	1. Lands and buildings.	-
		2. Equipment	
6897	2500	(1) Furniture & apparatus.	-
		(2) Library books & maps.	-
-	-	(3) Investment made.	-
-	-	(4) Other items.	-
6897	2500	Total	Nil.
68012	73200	Total expenditure - Ordinary & Capital.	73560
Nil.	-17,074 -17430	Closing balance.	-47,904 -43460
68012	55770 56,126	Grand total including closing balance.	25,656 30100

2100
1040
2140

COMMISSIONER.

25/12/49

73560
42730
30830

11

EXPLANATORY NOTE TO ACCOMPANY THE REVISED BUDGET ESTIMATE FOR 1949-50 AND BUDGET ESTIMATE FOR 1950-51 OF THE ELEMENTARY EDUCATION FUNDS.

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7 6

REVISED BUDGET ESTIMATE FOR 49-50.

There was no closing balance at the beginning of the year.

Credit for a sum of Rs.18,330/- only is taken under contribution from Government as ordered in G.O.Ms.351 L.A., dated 23-11-49 and G.O.Ms.No.1973 Edn., dated 17-6-49.

The Council did not agree to raise the rate of education tax as directed by Government in paragraph 3 of G.O.Ms.No.1973 Edn., dated 17-6-49 and the Government also cancelled in their memorandum No.57253/49-3-C1 Edn., dated 28-9-49 the orders directing the council to levy a higher rate of tax.

The Gross receipts in the Revised Budget estimate amounts to Rs.55,770/- including the subsidy of Rs.11,500/- sanctioned in G.O.No.Ms.2464 Edn., dated 1-8-49 to cover the anticipated deficit.

The ordinary expenditure is expected to amount to Rs.70,700/- against the sanctioned estimated amount of Rs.62,240/-. The increase in the expenditure is due to the appointment of 6 additional teachers which were found quite essential consequent on the increase in the strength of pupils as 4th Class in the Municipal High School was abolished during the year. The two muslim schools in Gopalapuram were not abolished as proposed in the Budget estimate for 1949-50. For reasons vide under Budget estimate for 1950-51. The rents of buildings had to be increased during the year as the owners were insisting for increasing the rents under threat of vacating the building. The increase under contingencies other items is due to the general increase in the cost of stationary etc., The provision under repairs to buildings had also to be increased as the cost of the building materials and labour have increased considerably and the retiling of two buildings had to be undertaken urgently lest the roofing should collapse as the rafters had almost been eaten away by whiteants.

The provision of Rs.1000/- for supply of furniture had to be increased to Rs.2500/- as the cost of wood had also increased ~~xxxx2500/-xxxxxx~~ and as the Educational Authorities were pressing for adequate supply of furniture and equipments.

The anticipated deficit works ~~xxx~~ out to Rs.17,430/-.

BUDGET ESTIMATE.

The gross receipts excluding contribution from general account is estimated to amount to Rs.26,990. As the General account is expected to close with a deficit of Rs.40076/- a contribution of Rs.10210/-, only which was statutorily fixed by Government is taken credit. The gross receipts are therefore Rs. ~~xx~~ 37200/-.

The two uneconomical schools, Gopalapuram Muslim girls' and Muslim Boys' School which were proposed to be abolished during the current year were not however abolished as the Dt. Educational Officer did not favour the abolision of these schools and suggested some measures for the improvement of the school and as the muslim residents of the locality also represented and promised to increase the number of pupils. Hence the schools were not closed during the current year. But it is seen that there is no improvement ~~x~~ at all with regard to attendance and they continue to be uneconomical. Hence these two schools are proposed to be abolished from the next school year in 50-51.

P.T.O.

12

So no provision is made for these school in the Budget year.

Provision for 4 additional teachers has been provided as the strength in the Elementary Schools is expected to increase owing to the abolision of the 5th Class in the Municipal High School during the Budget year.

The aggregate ordinary expenditure is expected to amount to Rs.73,260/- and the expenditure is in excess of Rs.36,060/- over and above the anticipated receipts. Added to this the deficit at the beginning of the year, the total deficit amounts to Rs.53,490/-

To make good this huge deficit the following suggestions are submitted for the consideration of the council,

The Education tax is levied now at 4% per annum on the annual rental value of the buildings and agricultural lands and at 20% of the property tax on vacant tax. As the receipts under the tax resources are very meagre when compared with the heavy expenditure, the Education tax may be levied at 33 1/3% of the property tax on all properties from 1-4-50. At this rate the receipts under Education tax will amount to Rs.25,400/-, and the deficit may be reduced by Rs.10,000/-.

2. The following retrenchment means are also suggested,

(a) the three girls' Schools in the Bosepet, Santhapet and Nellorepet may be amalgamated into one school.

(b) The boys' schools excpet Cheruvenki Adi Dravida School to the south of the river may be amalgamated and the school located in the Nellorepet Boys' School building owned by the council. Additional sheds may be erected ~~and~~ if found necessary.

(c) The Elementary schools except Kaspa Adi Dravida school to the north of the river may be amalgamated and located in the Dharnampet Muslim Boys' School building owned by the council.

The above proposals will relieve the council of the payment of heavy rent to the buildings to the extent of Rs.3120/-.

Further the number of teachers also may be reduced and this will result in a savings of more or less 4000/-.

The Government may be requested to grant the balance of deficit as subsidy.

The following sanctioned works have not been taken for execution for want of funds. No provision is made either in the Revised Budget estimate or Budget estimate.

1)	Flooring and plastering of walls in the tiled shed in Pichanoor Elementary School.	Rs.2700/-
2)	Construction of a tiled shed in Pichanoor Elementary School.	Rs.4100/-
3)	Construction of a six seater latrine in the Pichanoor Higher Ely.School.	Rs.1450/-
4)	Construction of a tiled shed in Thalayatham Hindu Boys' School.	Rs.1450/-

The above information is also brought to the notice of the Council.

Commissioner.

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1. No. of Schools on the date of submission of the budget.

(1) No. of schools having the 8th standard as the highest class.	1
(2) No. of schools having the 5th Standard as the highest class.	16
(3) No. of schools having 4th standard as the highest class.	1
	18

2. 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.

Woman teachers.	Scale of pay.	No.
Secondary grade.	40-1½-55-2-75	2
Higher grade.	30-1-45	32
Lower grade.	23-1-33	Nil.
Men teachers.		
Secondary grade.	40-1½-55-2-75	4
Higher grade.	30-1-45	54
Lower grade.	23-1-33	1
		93

3. No. of additional teachers proposed to be employed in
   (i) existing schools. 4
   (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 No. of teachers whose payments be affected, showing the present and proposed scales of pay and extra provision made for the purpose. .. No such proposal.

COMMISSIONER.

14

Particulars of grant taken credit under the Elementary Education Fund Account.

::

	Revised estimate for 1949-50.	Budget estimade for 50-51.	Authority.
Grant under section 37 of the Ely.Education Act.	4230	4800	G.O.No.2974 Edn., d/ 24-9-49.
Grant under proviso to section 37 of the Ely.Education Act.	7020	7020	G.O.No.1753 Edn., d/ 27-5-49 G.O.No. 1754 Edn., d/27-5-49.
Subsidy to cover deficit.	11500	-	G.O.No.2464 Edn., d/ 1-8-49.

14/15

COMMISSIONER.

Particulars of Contingent charges.

Year.	House rent.	Furniture.	Library books & maps.	others.
1948-49	2641	88	-	1790
1949-50	3210	250	200	2700
1950-51	3120	250	100	2700

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COMMISSIONER.

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20/12/49

Flooring and p
Pichanoor Elementary School.
Construction of a tiled shed in Pichanoor

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EXPLANATORY MEMORANDA.

Revised estimate for 1949-50

::

A sum of Rs.14690/- is anticipated as gross receipts. The increase over the actuals of 1948-49 is due to the fact that some new buildings have been assessed to property tax and also to the fact that the rental values of buildings have been increased with retrospective effect under rule 4 of Schedule IV of the Madras Dt.Municipalities Act.

A sum of Rs.4230/- as Government grant under section 37 of the Act, Rs.7020 under proviso to section 37 are taken credit. A sum of Rs.11500/- has been sanctioned towards wiping of the deficit under the Elementary Education Account in G.O.No.2464 Edn., dated 1-8-49.

A sum of Rs.18330/- is transferred from the General account as contribution. Provision ~~has~~ has been made for a sum of Rs.300/- towards refunds and a sum of Rs.2500/- is transferred from ordinary to capital.

A sum of Rs.53270/- is anticipated as receipts.

Expenditure.

Owing to the appointment of additional teachers, the salaries and dearness allowance have increased over and above that of 1948-49. Appointment of a night watchman in the Pichanoor Higher Ely.School has resulted in ~~increased~~ increase in the salary and dearness allowance under Clerks and servants. As many teachers have been admitted to the benefits of Provident Fund, provision has to be made for payment of Bonus to all the subscribers.

Since House rent has to be paid to the Bodipet school, there is increase under House rent. The rise in the price of stationery etc., and also supply of slates to Harijan boys have caused an increased expenditure under contingencies - other items. The renewal of the roof to one Elementary school as it was in need of immediate repairs and maintenance repairs to other buildings have caused an increased expenditure under repairs to buildings.

Capital.

Partition screens and black boards were supplied to all schools and these have resulted in an expenditure of Rs.2500/-. Necessary provision had therefore to be made in the Revised Budget estimate.

The Revised Budget Estimate is anticipated to close with a deficit of Rs.17430/-.

Budget estimate.

The budget opens with a deficit of Rs.17430/-.

It has been resolved by the council to levy education tax at 33 1/3% of the property tax. Hence it is anticipated that the education tax would amount to Rs.25,500/-.

A sum of Rs.4800/-, is anticipated as Government Grant under section 37 of the Act. As there is a heavy deficit in the General account itself, it is proposed to transfer only Rs.10,210/- (the statutory contribution) as contribution to the Elementary Education account and hence only a credit of Rs.10210/- has been taken.

The total receipts anticipated work out Rs.47,530/-.

P.T.O.

112

S.No. (1)	Name. (2)	Designation. (3)	Scale of pay. (4)	Pay on 1-4-50 (5)	Total for 1 year (6)	Bonus contribution (7)	Dearness allowance. Per month. (8)	Dearness allowance. For one year. (9)	Remarks. (10)
	ELEMENTARY SCHOOLS.BOYS'								
1.	Sri A.E.Narayanaswami	Headmaster.	30-1-45	33 34	398	25	~~25~~ 19	~~x2x12~~ 228	Increment on 1-1-50.
2.	,, Ramachandra Pillai,	assistant.	,,	33 34	398	25	19	228	,,
3.	,, T.P.Gangadaran.	,,	,,	35 36	422	26	19	228	,,
4.	,, M.Ramalingam.	,,	,,	33 34	398	25	19	228	,,
5.	,, K.Rangaśami.	,,	,,	32 33	392		19	228	Rs.22 for 15-7-50.
6.	,, R.Balasundaram.	,,	,,	32	384	24	19	228	Increment on 1-1-50
7.	,, I.Mohana Chetty.	,,	,,	32 33	389	24	19	228	Rs.33 from 6-10-50.
8.	,, M.Ramaswami.	Headmaster.	,,	35 36	422	26	19	228	Increment on 1-1-50
9.	,, Gangadaran.	Assistant.	,,	32 33	386		19	228	,,
10.	,, P.Varadarajan.	,,	,,	34 35	410	26	19	228	,,
11.	,, V.R.Ramachar.	Headmaster.	,,	36 37	434	27	19	228	,,
12.	,, K.V.Ramaswami Iyer.	Assistant.	23-1-33	29 30	350	22	19	228	,,
13.	,, P.R.Krishnamoorthy	,,	30-1-45	37 38	446	28	19	228	,,
14.	,, K.A.Devarajulu Naidu	,,	,,	36 37	434	27	19	228	,,
15.	,, P.Basayya.	,,	,,	32 33	387		19	228	Increment,on 15-12-50.
16.	,, G.T.Subramaniyan	Headmaster.	,,	37 38	446	28	19	228	Increment on 1-1-50.
17.	,, A.Krishnasami Chetty.	Assistant.	,,	37 38	446	28	19	228	,,
18.	,, N.N.Purushotham.	,,	,,	35 36	442	28	19	228	,,

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
19.	Sri M.V.Dhanalakshmi.	Assistant.	30-1-45	34 35	410	26	19	228	Increment on 1-1-50
20.	,, K.Pichandi Mudr.	,,	,,	34 35	410	26	19	228	,,
21.	,, S.Vajravel Mudaliar,	,,	,,	33 34	398	25	19	228	,,
22.	,, M.Munisami Chetty.	,,	,,	33 34	398	25	19	228	,,
23.	,, A.S.Gopal.	,,	,,	34 35	410	26	19	228	,,
24.	,, N.Govindasami Chetty,	,,	,,	35 36	422	26	19	228	,,
25.	,, K.Sigamani.	,,	,,	32 33	390		19	228	increment on 15-9-50.
26.	,, S.Ramabadran.	,,	,,	33 34	398	25	19	228	,, on 1-1-50.
27.	,, T.Abdul Rahman.	,,	,,	30	360		19	228	,,
28.	,, K.Abdul Wajid Quarshi.	,,	,,	34 35	410	26	19	228	,,
29.	,, Abdul Hafeez.	,,	,,	34 35	410	26	19	228	,,
30.	,, Syed Muhummad.	,,	,,	30 31	367		19	228	,, on 1-3-50.
31.	Sampoornam Yesudoss.	Headmistress.	40-1½-55-2-75	43 44½	524	33	22	264	,, on 7-10-50.
32.	E.A.Perumal Gounder.	Sec.Grade Asst.	,,	41½ 43	510		22	264	,, on 2-7-50.
33.	K.Munisami.	,,	,,	41½ 43	509		22	264	,, on 23-7-50.
34.	A.Somasundaram.	,,	,,	41½	498		22	264	,, on 6-4-50.
35.	A.Paramandam.	,,	,,	41½	498		22	264	,,
36.	P.Ponnusami.	Higher grade Asst.	30-1-45	37 38	446	28	19	228	,, on 1-1-50.
37.	V.K.Nagorajan.	,,	,,	33 34	398	25	19	228	,, on 4-1-51
38.	A.K.Veeraraghavan.	,,	,,	33 34	398	25	19	228	,, on 1-1-50

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
39.	Sri G.R.Rangiah.	H.G.Asst.	30-1-45	33 34	398	25	19	228	Increment on 1-1-50.
40.	,, P.Balasundaran.	,, D	,,	33 34	398	25	19	228	,,
41.	,, E.B.Kuppu Gounder.	,,	,,	32 33	391		19	228	,, on 5-8-50.
42.	,, A.Sreenivasan.	,,	,,	32 33	391	24	19	228	,, on 6-8-50.
43.	,, C.Subbulakshmi.	,,	,,	31 32	380		19	228	,, 13-7-50
44.	,, T.Senthamaraikannan.	,,	,,	31 32	379		19	228	,, 23-7-50.
45.	,, C.K.Savalappa Chetty (A.S.Parvathy)	,,	,,	36 37	434	27	19	228	99 on 1-1-50.
46.	,, S.Ranga Pillai.	,,	,,	37 38	446	28	19	228	,,
47.	,, S.Ponnusami Mudr.	,,	,,	36 37	434	27	19	228	,,
48.	,, P.V.Doraiswami.	,,	,,	33 34	398	25	19	228	,,
49.	,, V.I.Manickam.	,,	,,	33 34	398	25	19	228	,,
50.	,, K.V.Margabandu Iyer.	,,	,,	30 31	368		19	228	,, on 4-7-50
51.	,, K.Krishnayya Naidu.	,,	,,	30 31	368		19	228	,,
52.	,, M.Chinnayyan.	,,	,,	30 31	368		19	228	,, on 6-7-50
53.	R.Nagammal.	,,	,,	30 31	368		19	228	,, on 13-7-50.
54.	B.Kantha Bai.	,,	,,	30 31	368		19	228	,, on 8-7-50.
55.	K.Abdul Wahid W Quarshi.	,,	,,	34 35	410	26	19	228	,, on 1-1-50.
56.	Syed Imam.	,,	,,	33 34	398	25	19	228	,,
57.	S.Varadachar.	,,	,,	31 32	380		19	228	,, on 12-7-50
58.	P.M.Kuppusami Chetty.	,,	,,	31 32	380		19	228	,,
	Additional Teacher.								
				30	360		19	228	
				30	360		19	228	

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	ELEMENTARY SCHOOLS. Girls'								
1.	P.Jesudoss.	Headmistress(Secondary grade)	40-1½-55-2-75	44½ 46	548	33	22	264	Increment on 1-6-50.
2.	S.Leelavathi.	~~Headmistress.~~ Asst. Higher Grade.	30-1-45	35 36	422	26	19	228	,, on 1-1-50.
3.	K.S.Manickammal.	Assistant.	,,	34 35	410	26	19	228	,,
4.	D.Danabagyam.	,,	,,	34 35	410	26	19	228	,,
5.	A.M.Aburoopam.	,,	,,	33 34	398	25	19	228	,,
6.	N.Krishna Bai.	,,	,,	33 34	398	25	19	228	,,
7.	M.Jayalakshmi.	,,	,,	32 33	386	24	19	228	,,
8.	S.Viruthambal.	Headmistress.	,,	42 43	506	32	22	264	,,
9.	V.Kaveri Bai ammal.	Assistant.	,,	36 37	434	27	19	228	,,
10.	Y.Selvamoni.	,,	,,	32 33	394	25	19	228	,, on 24-5-50
11.	G.Kamala Bai.	,,	,,	32 33	389	-	19	228	,, 6-10-50
12.	Y.Kamala.	,,	,,	30	360	-	19	228	,, on 1-1-50
13.	R.Rathnavathi.	,,	,,	42 43	506	32	22	264	,,
14.	V.P.Veerammal.	,,	,,	30	360	-	19	228	,,
15.	D.Saradambal.	,,	,,	33 34	398	25	19	228	,,
16.	A.S.Parvathy.	,,	,,	31 32	381	-	19	228	,,
17.	C.Ammani ammal.	Headmistress.	,,	37 38	446	28	19	228	,,
18.	R.Venkatarathnam.	Assistant.	,,	37 38	446	28	19	228	,,
19.	R.Pushpavathy.	,,	,,	34 35	410	26	19	228	,,
20.	K.Rajalakshmi.	,,	,,	33 34	398	25	19	228	,,
21.	N.Ranga Bai.	,,	,,	31 32	378	24	19	228	,, on 9-9-50.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
22.	Majan Bi.	Headmistress.	30-1-45	33 34	398	25	19	228	Increment on 1-1-50.
23.	Dawlathkan.	Assistant.	,,	34 35	410	26	19	228	,,
24.	Ramizabi.		,,	34 35	410	26	19	228	,, ~~[illegible]~~
25.	~~H.Sonabayammal~~. Pyreijan.	,,	,,	33 34	397	25	19	228	,, on 1-2-51
26.	N.V.Sreerangam.	,,	,,	34 35	410	26	19	228	Increment on 1-1-50.
27.	H.Sonabayammal.	,,	,,	36 37	434	27	19	228	,,
28.	T.Lakshmiamma.	,,	,,	32 33	390	24	19	228	,,
29.	A.Nagaratnam.	,,	,,	37 38	446	28	19	228	,, on 26-8-50.
	Additional teachers.								
		Pudupet girls' 1		30	360		19	228	
		Duty allowance.		26	312				
					37238	1750		~~21617~~ 20928	
		4 Proposed teachers.	30-1-45	120	1080	-		689	for 9 months.
			Total		38318	1750		21617	
		Leave allowance.			950	-		540	
					39268 ~~or~~ 39270	1750		22157 22160	or

Commissioner.

22/12/49

13 ~~12~~ 23

Proceedings of the Gudiyattam Municipal Council passed at its meeting held on 17-12-49.

::

Council resolution No.608 dated 17-12-49.

Read the revised Budget estimate for the year 49-50 and budget estimate for 50-51 on the Elementary Education funds of the Gudiyattam Municipality and the note of the Commissioner thereon.

Resolution:- The Gopalapuram Boys' & Girls' Schools should be abolished. The schools need not be centralised. It is resolved to request Government to pay subsidy for wiping of the deficit. Janab Md.Badsha Sahib did not take part in the matter of closing the Gopalapuram girls' School.

Subject to the above alterations the note of the Commissioner is approved.. The revised and Budget estimates are approved.

(True extract)

SD. P.K.Gangadara Mudaliar,
Chairman

Commissioner.

S
23/12/49

Extract from L.A. note file regarding the Ele. Edn.-budget of Gudiyatham Ml.-cl.

Para 8(b):— E.E. Acct:—

The standard contribution to the E.E. Acct is Rs. 10,210/- In the orders on the E.E. Budget for 1949-50 the payment of a contribution of Rs. 18330/- was ordered. The provision of Rs. 18330/- made in the R.E. for 1949-50 may be agreed to. The provision of Rs. 10210/- made in the B.E. for 1950-51 is the standard contribution. Pending the issue of orders on the E.E. budget for 1950-51 the contribution of Rs. 10210/- may stand. The council has proposed to raise the rate of Edn. tax from 4% to 7 2/3% per annum and increased credit has also been taken in the B.E. for 1950-51.

17- **General financial position:—** It is also proposed to raise the rate of Edn. tax from 4% to 7 2/3% per annum with effect from 1950-51; if this is agreed to the total rate of property tax will increase to 30 2/3% which is far above the conventional minimum. The proposal to raise the rate of Edn. tax will have to be examined in detail in the E.&P.H. Dept. in due course in connection with the E.E. Budget.

It has been proposed to raise the rate of Edn. tax to 33 1/3% of Property tax which works out to 7 2/3% ~~per~~ (annual). The rates of property in force in the current year and those proposed in 1950-51 are as shown below.

		current year 1949-50 (Annual rate)	1950-51 (Annual rate)
	1) General Property	9 1/2	11 1/2
	2) Water and Drainage tax	8	6
	3) Scavenging tax	2 1/2	2 1/2
	4) Lighting tax	1	3
1 x/49	5) Edn. tax	(4)-5 1/2 ①	7 2/3

P.T.O.

F ep. H. (G)

Para 8 (b) :–

~~[illegible]~~ This Dept. may agree with K. A. 'X' on P 4 ante :– The question of increasing the rate of Edn tax will be considered while examining the Ele. Edn. fund Budget.

I. B. M.
(1-2-30).

C. no: 7930/50

Edn(A)

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

p5cf

From The Commissioner, Gudiyattam reply-
No: 488/50 dt 24-1-1950

16/28/6 p1cf

From The Director of Public Instruction
No: 58/49-50 dt 12-4-1950.

Order No 1884. Edn dt 28/6/50

Ms

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, Gudiyattam :-

2. R. E for 1949-50 :-

p1 nf

not put up

(i) The credit taken for Government contribution under section 37 of the Elementary Education Act shall be raised to Rs 4,586 with reference to G.O. No: 2974 Edn dated the 26th September 1949.

p1 nf

(ii) The provision made for a capital expenditure of Rs 2,500 is approved.

p1 nf

(iii) The Council is permitted to increase ~~the~~ provision made under "expenditure - ordinary" from Rs 62,240 to Rs 70,700.

p1 nf

p2 nf

(iv) The R. E is anticipated to close with a deficit of Rs 17,074. The question of sanctioning a subsidy to avoid the deficit will be considered after the actual closing balance for 1949.50 in the Elementary Education Account is known. The ~~Commissioner~~ shall report the closing balance as soon as possible.

3. B.E for 1950-51:-

(i) Education tax:- The council's request for levy of Education tax within its area at 33⅓% of property tax per annum ~~[illegible]~~ will not be complied with. It should levy the ~~Education~~ tax within its area at 20% of property tax per annum as advised in Government memo no: 19187/50-1 A LA D the 10th May 1950. The credit taken under this head should accordingly be reduced to Rs 16,500. The Council's attention is also invited to Government memo no: 3454/50-2 A LA dated the 13th March 1950 with reference to its request contained in resolution no: 719 dated the 20th January 1950 for alteration in the rates of other taxes levied in the municipality.

p2 nf
p3/ (H)
p2 nf
pp 9-10/ (Z)
p6 cf

(ii) Government Contribution under Section 37 of the Elementary Education Act:- The Government have decided that municipal councils should ~~shall~~ be paid contribution from the State funds towards the proceeds of Education tax ~~[illegible]~~ ~~at~~ upto a maximum ~~at~~ of 2½% of property rentals if the maximum rate of Education tax levied in the municipality is 5% of property rentals. This ~~[illegible]~~ Council is eligible for ~~a~~ contribution in respect of Education tax upto 50% of the rate at which the tax is now levied (against 1⅓%). Accordingly the credit taken under this head should be raised to Rs 9,000.

p2 nf

(iii) The B.E is anticipated to close with a deficit of Rs 30,830. The question of covering the deficit will be considered while examining the R.E for 1950-51.

4. An extract of the remarks of the Director of Public Instruction ~~contained~~ in his endorsement cited is communicated to the Commissioner, Gudiyattam Municipality for information and necessary action.

Dhat Rao
30/6

To
p3 nf
The Commr, Gudiyattam
(through the CMC)
{with a copy of paras 6 to 8 and 14}
p1 The D.P.I
The Exr of L.F Accts
Copy to LA.
38

21/6/50
24.6.50
26/6/50

Annexure
p3

17 16

ANNEXURE.

	Rs
Opening balance (as revised)	-17,074

RECEIPTS:

1. Education tax	16,500
2. Fines and Penalties	
3. Income from securities	
~~4~~ 2. School fees	300
~~5. Other receipts~~	
~~6~~ 3. Government Grant	
(i) Under Section 37 of the E.E. Act	9,000
(ii) under the proviso to Sec. 37 of the Act.	7,020
(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	10,210
DEDUCT Refunds.	- 300
Amount transferred to capital.	
Total Ordinary	42,730
CAPITAL	nil
Amount transferred from ordinary	
Total ordinary & capital	42,730
Total including opening balance.	25,656

EXPENDITURE.

	Rs
1. Staff:	
Salaries & allowances Masters	61,430
Clerks & servants	1,850
Contribution to P.F.	1,750
Edn. tax-collection charges	1,360
2. CONTINGENCIES & EQUIPMENT	
Contingencies	
House rent	3,120
Other items	2,700
Equipment:	
Furniture & apparatus	250
Library books & maps	100
Other items	
~~3. Prizes & scholarships~~	
~~4~~ 3. Repairs to buildings	1,000
5. Interest on and re-payment of debt	
6. Repayment of advance to Govt.	
Total:	73,560
CAPITAL	
Lands & buildings	nil
Total (ordinary and capital)	73,560
Closing balance	-47,904

47,904
17,074
30,830

no: 7930/50

Edn (D)

B.E for 1950-51 - Elementary Education fund - Municipal Council, Gudiyattam -

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p5 cf From the Commissioner, Gudiyattam Mply -
No: 488/50 dt 24-1-1950

p1 cf From the Director of Public Instruction
No: 58/49-50 dt 12-4-1950

The R.E for 1949-50 and the B.E for 1950-51 of the Elementary Education fund of the municipal Council, Gudiyattam call for the following remarks:-

2. R.E for 1949-50:-

(i) The credit taken for Government contribution under Section 37 of the Elementary Education Act should be raised to Rs 4,586 with reference to G.O: No: 2974 Edn dt 24-9-1949.

[illegible] put up

p10 cf (ii) The provision made for a capital expenditure of Rs 2,500 under "Furniture and apparatus" may be approved.

p1 cf (iii) The Council may be permitted to increase the provision made under expenditure - ordinary from Rs 62,240 to Rs 70,700.

p23 cf (iv) The R.E is anticipated to close with a deficit of Rs 17,074. The Council has requested for a subsidy to wipe off the deficit. It may be requested to examine whether this deficit can be avoided by an additional contribution from the General fund to the elementary education fund. If this is not possible, the question of sanctioning a subsidy will have to be considered. It will be observed that a subsidy of Rs 11,500 was sanctioned last year to avoid the deficit

8(D)

XI

in the Elementary Education account. The question of sanctioning a subsidy to avoid the deficit in the RE for 1949-50 may be considered after the closing ~~LA~~ balance for 1949-50 is known.

3. BE for 1950-51:-

(i) Education tax:- In its resolution no: 608 d 27-12-1949, the council has resolved to levy Edn at ~~at~~ 33 1/3 % of property tax per annum or 7 2/3 % of property rentals per annum w.e.f. 1-4-1950. The council has ~~already~~ been directed to levy Edn tax at 5% of property rentals which is the maximum fixed by Government. The council's request for levy of Edn tax at 7 2/3 % of property rentals is in-admissible, as it exceeds the maximum fixed. As Education tax should be levied as surcharge on property tax, the council may be asked to levy Edn tax at 21 12/23 % of property tax per annum, ~~sub~~ subject to the increase of other taxes referred to at 'A' on p 6 cf, which is one for consideration in LA Department. ~~LA may see for remarks~~ The credit taken under this head ~~(ii)~~ should be reduced to Rs 16,500 (calculated at 5% of p.r). LA may see ~~(ii)~~ for remarks.

pps. 6 cf

GO: 870 Edn 11/3/1950

p 9 cf

(ii) Government contribution under section 37 of the Elementary Education Act:- The rate of Education tax levied in this muncipality is 5% of p.r. and the rate of Govt contribution is 1 1/3 % of p.r. According to the recent decision of the Government, the Council will be eligible for an additional contribution of Rs 4,200. The credit taken under this head should be raised to Rs 9,000.

p 9 cf

(iii) Revised with reference to

18 19 D. 35 3

The suggestions above, the BE is anticipated to close with a deficit of Rs 30, 830. The Council has requested for a subsidy to avoid this deficit. LA may be requested to examine whether this deficit can be avoided by an additional contribution from the General fund to the elementary Education fund. If this is not possible, the question of sanctioning a subsidy (will have to be considered. This may be done ~~after the closing balance for 1949-50 is known~~ while ~~examining~~ ~~the~~ BE for 1950-51. ~~LA may see for remarks~~.

Edn. no. 7930/50-1-D
10.6.50

KA
9/6/50

9/6/50

LOCAL ADMINISTRATION DEPARTMENT
24103
10 JUN 1950
SECRETARIAT, MADRAS

p.n.s
12/6

L.A. Dept. (D)

The Contribution shown in the Elementary Edn budget and those provided for in the general budget are the same: viz Rs. 18330/- for 1949-50 and Rs 10210/- for 1950-51. The R.E. for 1949-50 under the general Acct was expected to close with a deficit of Rs 24041/- The council has been asked to avoid this deficit by a temporary diversion of the balance under the W and D acct. The general Acct for 1950-51 is expected to close with a small balance of Rs 1455/- against a required minimum of Rs. 14,500/- The general Acct is therefore not in a position to make any additional contribution towards the deficit in the E.E. Acct either in 1949-50 or 1950-51.

2). Para 3(i) of Edn note on page 2 above: In memo No 3454/50 - 2A L.A. 30-3-50 Govt declined to approve the Cl's proposal to reduce the rate of water and drainage tax, from 4% to 3% for half year: The Cl has since decided to levy property tax (for all purposes) at 25% per annum: In memo

Ⓩ

12

36

D

Memo no. 19157/50 – 1A L.A. d. 10.5.50, the Commr has been informed that Edn tax should be levied at 5% of property rentals, i.e. at 20% of the property tax. With these remarks, the file may be returned to Edn deptt.

(H)

14/6/50

Edn

ASSISTANT SECRETARY
18992
16 JUN 1950
EDUCATION DEPARTMENT

14680

14.6.50

Edn (D)

15/

L.A.U.O. 24103/50-1D
15.6.50.

Please see the LA department's note above. A draft order is submitted for approval.

21/6/1950

24.6.50

26/6/50.

Special

ASSISTANT SECRETARY
21 SEP 1950
28926
EDUCATION DEPARTMENT

D 20

19

31

GOVERNMENT OF MADRAS
ABSTRACT

TAX – Property – Gudiyattam Municipality – Rates leviable from 1st October 1950 – Fixed.

Local Administration Department

G.O.Ms.No.1861. Dated 20th September 1950.
Read – the following:

Letter from the Commissioner, Gudiyattam Municipality, No.B1. 7454/50, dated 13th September 1950.

......

ORDER:

In exercise of the powers conferred by Section 81-A(1) of the Madras District Municipalities Act, 1920 (Madras Act V of 1920), His Excellency the Governor of Madras hereby directs the Gudiyattam Municipal Council to levy the classes of property tax specified in column (1) of the Schedule below at the rates specified in the corresponding entries in columns (2) to (4) thereof with effect on and from the 1st October 1950.

SCHEDULE.

Class of property tax	Rate of tax to be levied per half-year from the 1st October 1950		
	Buildings and lands occupied by or appurtenant to buildings.	Lands used exclusively for agricultural purposes.	Lands not used exclusively for agricultural purposes and not occupied by or adjacent and appurtenant to buildings.
(1)	(2)	(3)	(4)
i) Property tax for general purposes.	4½% of annual value.	4½% of annual value.	¼% of capital value.
ii) Water and drainage tax	4% "	——	¼% "
iii) Lighting tax	½% "	½% "	1/16% "
iv) Scavenging tax	1½% "	1½% "	1/16% "

2. The Commissioner, Gudiyattam Municipality, is requested to publish the necessary notification required under Section 80 of the Madras District Municipalities Act, 1920, at a very early date.

3. The Commissioner, is informed that the request of the municipal council contained in its resolution No.321 dated 11th September 1950 either for sanctioning loans from State funds or for permitting its to obtain loans from private persons to meet the deficit in its budget will not be complied with. Government consider that the council should tide over its deficit in the current year by a temporary diversion of earmarked funds, other than provident funds.

4. The Commissioner is also informed that under paragraph 3(1) of G.O.No.1884 Education dated 28th June 1950, the municipal council should levy education tax at 20 per cent of property tax per annum.. The municipal council should continue to levy the education tax at 20% of the property tax which will work out to 4 1/5 per cent annual of property rentals from 1st October 1950 on account of the reduction in the total rate of property tax from 25 per cent to 21 per cent per annum.

J. SIVANANDAM,
Secretary to Government

To The Superintendent, Government Press, for publication of notification in Part I-A of the Fort St. George Gazette dated the 26th September 1950.
To The Commissioner, Gudiyattam Municipality, through the Chairman, Municipal Council.

P.T.O.

38

-2-

To The Inspector of Municipal Councils and Local Boards.
To The Examiner of Local Fund Accounts.
To The Collector of North Arcot.
To The Education Department.

True Copy/Forwarded/By Order

......

HP.20-9.

S. Krishnasami Pillai 20/9/50
SUPERINTENDENT.

Em(O)

May be filed with G.O: 1884 Em(O) 28.6.'50.

26.9.50

26/9/50

25/9/50

27744 A

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From
Sri M.Venkatachalam, B.Sc.,(Ag) L.T.,
MUNICIPAL COMMISSIONER,
GUDIYATTAM.

LOCAL ADMINISTRATION DEPARTMENT.

To
The Secretary to Government,
Education Department,
Madras.
Through
The Inspector of Municipal
Councils and Local Boards,
1st Line Beach, Madras.
and
the Chairman, Municipal Council, Gudiyattam.

Read
14/9/50

B1-7454/50

Dated: 13-9-50.

ask Inspector to send it dont lodge [illegible]

Sir,

TAX - Property tax - Gudiyattam Municipality - Rates of Taxation - Reduction of - with effect from 1-10-50 - Direction under section 81(A) (1).

1. Memorandum No.3454-50-2A dated 13-3-50.
2. Memorandum No.19157-50-1A dated 10-5-50.
3. G.O.No.810 Edn., dated 11-3-50.

::

1. Pursuant to the proposals made in the Budget estimate of this Municipality for 1950-51 for balancing the Budget and as per the orders of the Government cited above, the rates of property tax levied in this Municipality with effect from 1-4-1950 per half year is given below:-

Property tax on buildings	for General purposes.	5¾%
,,	Water & drainage.	4%
,,	Scavenging.	1¼%
,,	Lighting.	1½%
,,	Education.	2½%

2. The enhancement of the rates of taxation as above at a time when there is slump in trade and industries in this town has created much dissatisfaction in the minds of the rate payers and they have not yet paid the taxes for the current half year ending 30-9-50 and are clamouring for status quo in the rates of taxation. Apprehending a crisis, i.e. launching of a no-tax compaign, the Chairman brought to the notice of the Council the serious situation in the town and asked it to suggest ways and means to meet the situation. The council after mature consideration decided to restore status quo in the rates of taxation with effect from 1-10-50 and request the Government to sanction a loan of the anticipated deficit. A copy of the Council's resolution No.321 dated 11-9-50 is submitted herewith.

3. The position of the General, Lighting and Elementary Education accounts which are affected is as below:-

(1) The reduction in the rates of tax with effect from 1-10-50 will reduce the receipts in general account by Rs.3,750/- in lighting account by Rs.3,750/- and in Elementary Education Account by Rs.1,875/-.

(2) There is a fall of Rs.1,000/- in the anticipated revenue under Remunerative Enterprises.

(3) Owing to the selling of compost manure at the rates fixed by Government, the receipts under 'Sale of rubbish' is expected to fall by Rs.2,000/-. This Municipality is not [illegible] eligible for subsidy as the expenditure incurred in making compost worked out as per the pr forma furnished by Government will not exceed the price per ton fi

P. T. O.

(4) Due to the increased strength in the Municipal High School, an additional income of Rs.3,200/- is expected under school fees.

(5) The council has retrenched the expenditure under Public Health to an extent of Rs.5,300/-.

(6) The following items of expenditure not provided for the Budget estimate have been incurred.

Middle School.	Appointment of a Craft teacher.	Rs. 551-0-0
High School.	Appointment of L.T.Teachers with increased initial salary.	4086-0-0
	Appointment of an additional L.T.	891-0-0
	,, Secondary Grade teacher.	603-0-0
	,, Drawing master.	603-0-0
	,, Tamil pandit.	729-0-0
Total increase Secondary Education.		7353-0-0

Purchase of electric fans to the Municipal Rest house.	340-13-0
,, a Typewriter for office use.	1117- 2-0
Repairs to Office buildings.	200- 0-0
Construction of a Cattle trough in front of Nehru's park.	154- 7-0
Special repairs to the stalls in the market.	285-2-0
Appointment of temporary avenue coolies for tree planting work.	264- 0-0
Construction of a store room in the office premises.	500- 0-0
Appointment of temporary vaccinators on epidemic duty.	200- 0-0
Construction of a conservancy bull shed.	500- 0-0
Construction of a tiled shed in the Chunnampet burial ground.	1200- 0-0
Construction of a garrage for municipal lorries.	1050- 0-0
Total	13164- 8-0

The General account - Ordinary of the budget if altered with reference to the above items, will close with a deficit of Rs.3,302-3-3 taking the actual ~~xxxx~~ opening balance of Rs.2,816-4-9 on 1-4-50 into consideration.

4. The actual opening balance ~~of~~ on 1-4-50 under lighting account is Rs.2,131-2-10. There will be a fall of Rs.3,750/- in the receipts if the increased rate is to be reduced from 1-10-50. Then there will be an adverse balance of Rs.1,618-13-2 under this account which will have to be made good from the General account. The adverse balance under General account will then ~~be~~ be Rs.4,621-0-5 against the minmum closing balance of Rs.14,227/-. Hence a sum of Rs.18,848/- is required to keep up the minimum balance.

5. As regards Elementary Education Account, there will be a fall of Rs.1,875/- in the receipts if the original rate of 4% is ~~xxxxx~~ restored from 1-10-50.

Consequent on the abolition of 5th Class in the High School the strength in the Higher Elementary School has increased and this has necessiated the appointment of 5 additional Secondary grade teachers. The excess expenditure

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anticipated on this account is Rs.2,745/-.

A sum of Rs.2,479-12-0 has been incurred for providing additional accommodation in and special repairs to the buildings owned by the Municipal Council for which no provision has been made in the Budget estimate.

Revised with reference to the above the Elementary Education Budget estimate is expected to close with a deficit of Rs.37,930/- besides the adverse balance of Rs.16,655-14-11 on 1-4-50.

6. I request that Government be pleased to direct under section 81(A) (1) of the Madras District Municipalities Act to levy the property tax on buildings and under section 35 of the Elementary Education Act to levy Education tax on buildings at the rates noted in the resolution with effect from 1-10-50 and sanction a loan of Rs.18,848/- to make up the deficit in General account - Ordinary and a loan of Rs.37,930/- less the subsidy that may be granted towards payment of dearness allowance to teachers to make up the deficit in the Elementary Education Account.

7. If, however, the Government are not in a position to sanction the loans applied for, the ~~xx~~ Council may be permitted to obtain loans from one or two rich men in this town who are prepared to lend money for a period of one year. The quenquennial revision of Property tax is now being conducted and when it is given effect to from 1-4-1951, the council may surely get a good income from property tax as a 100% increase is expected in the demand. The Council may get some increased income from the levy of the revised maximum rates of profession tax.

Further, it is proposed to construct a market having 91 stalls and a good income is also expected. The Council can therefore easily repay the loan.

There is also a proposal under the consideration of the Council to ~~xx~~ amalgamate all the 18 Elementary schools into four units. If this proposal is given effect to in 1951-52, the expenditure under Elementary Education will be much reduced.

8. Early orders are solicited before 30-9-50.

M. Vachalachalam
Commissioner.
13.9.50

Copy submitted to the Secretary, Education Department in advance to save delay.
Copy submitted to the Secretary to Government, L.A. Department in advance to save delay.

Forwarded.

Chairman.

School the strength in the Higher Elementary School ha
creased and this has necessiated the appointment of 5
tional Secondary grade teachers. The excess expenditu

Proceedings of the Gudiyattam Municipal Council passed at its Urgent meeting held on 11-9-1950.

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Council resolution No.321 dated 11-9-50.

Read note of the Chairman requesting the council to consider clamour in the town that the 30% xx rate of property tax levied from 1-4-1950 is very high and to come to a decision.

Resolution:-

As the public is dissatisfied that the 30% rate of taxation levied from 1-4-50 is very high and as the council also feels it as high and as it is necessary that some relief should be done to the public, this council resolves to request the Government to direct under section 81 (A) (1) of the Madras District Municipalities Act the levy of the tax at the old rates as noted below with effect from 1-10-50. This council also requests the Government to sanction the deficit accrueing thereby as loan and if it is not possible, to permit the council to obtain loan from some rich men in this town who are prepared to lend for a period of one year. Increased income is expected in the next year from the markets under construction, the increase in the rate of profession tax and the general revision of property rentals, Further, drastic measures will be taken to retrench the large expenditure incurred in Elementary Education funds when the Budget estimate for 1951-52 is considered.

Property tax on buildings	for general purposes.	4½%	per half year.
,,	Water and drainage.	4%	,,
,,	Scavenging.	1½%	,,
,,	Lighting.	½%	,,
,,	Education.	2%	,,

The following committee was appointed for interviewing the concerned Officers and for arranging to publish the necessary notification under section 81(A) (1) of the Madras District Municipalities Act xx before 30-9-50.

(1) Chairman. (2) Commissioner. (3) Sri K.G.Doraiswami Chettiar.

SD. P.K.Gangadara Mudaliar,
Chairman.

(True extract)

M. Venkatachalam
13-5-50

Commissioner.

Edn (B)

Tax - Property tax - ~~Goa~~ Municipal Council, Gudiyattam - Revision -

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From the Commr., Gudiyattam reply No: 7454/50 d 13-9-50

PPI-34
13
20/9

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Memo No: 27744A/50-1 DEdn d 19.9.50

The ~~[illegible]~~ Inspector of Municipal Councils & Local Bds is requested to forward urgently with his remarks, the original of the letter cited which is stated to have been sent to Government through him.

To
the I.L.B
Dhs 22/9.

KA
16.9.50.

dp
18/9/50

ORM
19/9/50

50856

LOCAL ADMINISTRATION DEPARTMENT.

From

Sri M.Venkatachalam, B.Sc., (Ag) L.T.,
MUNICIPAL COMMISSIONER,
GUDIYATTAM.

To

The Secretary to Government,
Education Department,
Madras.
Through
The Inspector of Municipal
Councils and Local Boards,
1st Line Beach, Madras.
and
the Chairman, Municipal Council, Gudiyattam.

16-9-50.

ASSISTANT SECRETARY
20 SEP 1950
28787
EDUCATION DEPARTMENT

B1 7454/50

Dated: 13-9-50.

Sir,

TAX - Property tax - Gudiyattam Municipality - Rates of Taxation - Reduction of - with effect from 1-10-50 - Direction under section 81(A) (1).

At (H)
N.A (Received)
At (J)

1. Memorandum No.3454-50-2A dated 13-3-50.
2. Memorandum No.19157-50-1A dated 10-5-50.
3. G.O.No.810 Edn., dated 11-3-50.

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1. Pursuant to the proposals made in the Budget estimate of this Municipality for 1950-51 for balancing the Budget and as per the orders of the Government cited above, the rates of property tax levied in this Municipality with effect from 1-4-1950 per half year is given below:-

Property tax on buildings	for General purposes.	$5\frac{3}{4}$%
,,	Water & drainage.	4%
,,	Scavenging.	$1\frac{1}{4}$%
,,	Lighting.	$1\frac{1}{2}$%
,,	Education.	$2\frac{1}{2}$%

2 The enhancement of the rates of taxation as above at a time when there is slump in trade and industries in this town has created much dissatisfaction in the minds of the rate payers and they have not yet paid the taxes for the current half year ending 30-9-50 and are clamouring for status quo in the rates of taxation. Apprehending a crisis, i.e. launching of a no-tax compaign, the Chairman brought to the notice of the Council the serious situation in the town and asked it to suggest ways and means to meet the situation. The council after mature consideration decided to restore status quo in the rates of taxation with effect from 1-10-50 and request the Government to sanction a loan of the anticipated deficit. A copy of the Council's resolution No.321 dated 11-9-50 is submitted herewith.

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P. T. O.

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Construction of a Cattle trough in front of Nehru's park.	154- 7-0
Special repairs to the stalls in the market.	285-2-0
Appointment of tempoary avenue coolies for tree planting work.	264- 0-0
Construction of a store room in the office premises.	500- 0-0
Appointment of temporary vaccinators on epidemic duty.	200- 0-0
Construction of a conserfancy bull shed.	500- 0-0
Construction of a tiled shed in the Chunnampet burial ground.	1200- 0-0
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Total	13164- 8-0

The General account - Ordinary of the budget if altered with reference to the above items, will close with a deficit of Rs.3,302-3-3 taking the actual ~~xxpx~~ opening balance of Rs.2,816-4-9 on 1-4-50 into consideration.

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7. If, however, the Government are not in a position to sanction the loans applied for, the ~~Xx~~ Council may be permitted to obtain loans from one or two rich men in this town, who are prepared to lend money for a period of one year. The quinquennial revision of Property tax is now being conducted and when it is given effect to from 1-4-1951, the council may surely get a good income from property tax as a 100% increase is expected in the demand. The Council may get some increased income from the levy of the revised maximum rates of profession tax.

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M Venkatachalam
Commissioner. 13.9.50

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Forwarded.

Chairman.