

close
for

E & P.H. (1945) Department.

SERIES.

G.O. No. 331 *Edn.*

Dated

7.3.45

[Despatch Abstract.]

Budget Estimate 1945-46 - Elementary Education Fund - Municipal
Council - Tinnelveli - Orders passed.

Back papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
G.O.	275	Edn.	23.2.1944				

Further papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
G.O.	275	Edn.	23.2.1944				

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.
 Rep.No.90 B.3/44-45
 Dated 21.12.1944.

ELEMENTARY EDUCATION FUND - Budget estimate for 1945-46
 Municipal council, Tirunelveli-

59897

S submitted.

2. The budget is explained by the Commissioner in his note to the council. Marked variations are also explained by the Commissioner

3. Revised estimate for 1944-45: - Expenditure under "ordinary" is in excess of the sanctioned budget. A sum of Rs.1050/- is also provided under "capital", while there is no provision for it in the sanctioned budget. Sanction of Government is necessary for the excess expenditure.

4. Budget estimate for 1945-46:
 The council has resolved to increase the education tax. So enhanced credit under education tax has been taken.

5. The credit taken for government grant under section 37 of the Madras Elementary Education Act should be limited to the subsidy payable with reference to the education tax which was in force prior to the amendment of the Act came into force. This is further liable to revision with reference to the actual amount of education tax realised at the old rate and adjusted to the fund during 1944-1945.

6. The credit taken for government grant under the proviso to section 37 of the Madras Elementary education Act is liable to revision with reference to the subsidy payable to the proposed weaving Instructor. No provision exists for the payment of subsidy for prevocational instruction in the budget and the entire additional cost for the instructor has to be met from the Elementary Education Fund.

7. The expenditure is in excess of the receipt.

8. The Commissioner may be asked to get the previous approval

P.T.O.

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of the Director for the plan and estimate of the school building for which provision is made in the budget.

9. The conversion of the Higher grade teachers' posts into Secondary grade posts should be made in consultation with the Inspecting officers.

10. The one single teacher school should be developed into a plural teacher school at an early date.

21. The accommodation provided for 6 boys' schools needs improvement and that of one girls' school is unsuitable. Steps should be taken to rectify this defect as early as practicable.

12. The provision made under "equipment" should be utilised in consultation with the Inspecting officers. Three boys' schools and three girls' schools are in need of additional equipment.

13. Time scales of pay are adopted. Leave salary and dearness allowance are paid.

for Director of Public Instruction

To

The Secretary to Government,
Education & Public Health Department.

G.A.W./22.12.1944.

sd/

23/12

MARKED VARIATIONS EXPLAINED.

Elementary Education Account.

RECEIPTS.

Education Tax. Increase in 1945-46 is due to the increase in taxation by 1% as recommended by the Deputy Inspector of Municipal Councils and Local Boards.

Government grant under section 37 of the Elementary Edn. Act.

Increase in 1945-46 is due to the increase in the tax by 3/16% by Government in their order No. Ms. 275 Edn., dated 23-2-44 from 1944-45.

Collection charges. For 1944-45 and 1945-46. Proportionate increase due to additional taxation.

EXPENDITURE.

Increase in 1945-46 is due to the provision for appointment of 4 secondary grade Head-masters in the place of Higher Grade teachers as per recommendations of the Education Authorities.

Dearness allowance. Due to enhancement of the rate by Government. Additional provision is made for 1944-45 and 1945-46.

CAPITAL. For 1944-45, a sum of Rs. 1050/- has been provided for extension of the school building in Sindupundurai. For 1945-46 provision has been made for the construction of a building for Amman Sannadhi School on the acquired site.

Note to the Council.

ELEMENTARY EDUCATION BUDGET. The Elementary Education Budget for 1945-46 opens with a balance of Rs. 1230/- and closes with a balance of Rs. 370/- the receipts and expenditure being Rs. 64,270/- and 65,130/- respectively. In order to make the fund self-supporting an increase in tax by 1% is proposed. The necessity for this is caused mainly by the payment of dearness allowance to teachers to the tune of Rs. 14,100/-. The levy of fees in the higher standards of Higher Elementary Schools is proposed to be continued in 1945-46 also.

Provision has been made in the budget for the appointment of secondary grade teachers as Head-Masters in the place of Higher grade teachers from 1-4-45 in the municipal boys schools at Pattapathu, Amman Sannadhi, C.N. Village and Udaiyarpatti as recommended by the Educational Authorities and the extra expenditure involved is only Rs. 240/-. The conversion of these higher grade posts into secondary grade posts may also be sanctioned by the Council.

The departmental authorities have been stressing the necessity to appoint one additional Weaving Instructor, as a single Instructor is insufficient for giving pre-vocational teaching for all the 3 standards in the 3 schools located in different parts of the town. The appointment of an additional weaving Instructor may be sanctioned from 1-4-45. The Government will be bearing half of his pay.

The duty allowance granted to Head-Masters of schools at Rs. 2/- for Higher Elementary schools and at Rs. 1/- for Lower Elementary Schools (excluding single teacher schools) may be continued for 1945-46 also. The provision for the increase in the wages of the sweepers in Palayapettai, Dharmaraja ward and Malayala medu schools from Rs. 1/- to Rs. 1-8-0 per mensem may be approved as the wages paid at present is very low considering the prevailing cost of labour.

Accommodation in several schools are wanting and for want of funds nothing could be done at present. A provision of Rs. 4000/- has been made in the budget for the construction of a building in the acquired site in East New street for locating the Amman Sannadhi Municipal School and it may be approved.

(sd.) A.C. Kandeppan,
Commissioner.

Proceedings of the Tirunelveli Municipal Council.
Dated 30th November 1944.

READ:-

Revised Estimate for 1944-45 and Budget Estimate for 1945-46
of the Tirunelveli Municipal Council.

RESOLUTION NO. 564.

The Revised Estimate for 1944-45 and the Budget Estimate
for 1945-46 are passed and the reappropriation statement and the
Schedule of establishments approved subject to the following
specific sanctions.

1. As recommended by the Commissioner, increase of the
property tax for general purposes by 2%, Scavenging tax by 1/8%
Lighting Tax by 3/4% and Elementary Education Tax by 1 1/2% per year
is sanctioned from 1945-46. The increased tax should be levied
on buildings only.

Notice calling for objections to be published in one
issue of The 'Thanthi' and also in the notice boards of the
Municipal Office, Municipal Library, Municipal Hospital, Municipal
Dispensaries, Taluk Office and the Office of the Rationing Officer.

x x x

8. Elementary Education.

(1) The levy of fees in the Higher Standards of the
Higher Elementary Schools be continued during 1945-46 also.

(2) The appointment of secondary grade teachers as
Head-Masters in the place of higher grade teachers from 1-4-45
in the four Municipal Schools at Pattapathu, Amman Sannadhi,
C.N.Village, and Udayarpatti is sanctioned.

(3) The appointment of one additional weaving instructor
from 1-4-45 for teaching weaving in Municipal Schools is sanctioned.
The purchase of two additional weaving sets for the purpose is also
sanctioned.

(4) The duty allowance to Head Teachers of Schools at
Rs.2/- for Higher Elementary Schools and at Re-1/- for Lower Elemen-
tary schools(excluding single teacher schools) be continued to be
paid in 1945-46 also.

(5) The proposal to increase the wages of the sweepers
in the Municipal Schools at Palayapettai, Dharmaraja Ward and
Malayalamedu from Re-1/- to Rs.1-8-0 from 1-4-45 is also approved.

(6) The provision of Rs.1050/- in the Revised Estimate
for 1944-45 for the construction of an extension to the Sindupoondurai
Municipal School building and Rs.4000/- in the Budget Estimate for
the construction of a building for the Municipal School at Amman
Sannadhi in the acquired site in East New Street is also approved.

Carried nem con.

(sd) T. Briman Kantimatinathan.
Chairman,
Municipal Council.

(True Copy)


Commissioner,
Tirunelveli Municipality.

Lunneluchi Municipality.

Elementary Education Fund. Budget Estimate for 1945-46 and Revised Estimate for 1944-45.

Actuals for 1943-44	Estimate for 1944-45		Head of Account	Budget Estimate for 1945-46	Actuals for 1943-44	Estimate for 1944-45		Head of Account	Budget Estimate for 1945-46
	Budget	Revised				Budget	Revised		
9919	9426	11650	Opening Balance.	1230				Expenditure ordinary	
12297	14450	14540	Receipts - Ordinary					in support of	
2042	2040	2430	Educational tax	29310	35946	30000	13656	Interest on loans	37970
			do Compensation from	2230	5638	11833	13140	Debt interest	14100
			Grants and penalties under		1924	2140	2140	Contribution to Provident	2100
164	130	100	the Elementary Education Act	100	172	172	172	Traveling allowance	260
199	200	200	Income from immovable	200				2. Contingencies	
1145	1200	1200	school fees	1200	2611	2430	2430	House rent	2370
104	100	40	Other receipts.	100	1121	1600	1600	Other items	1850
			Government grant					Furniture and apparatus	
11716	11590	11900	(i) under section 27 of the	058	313	1500	1500	Library books and maps	1500
			Elementary Education Act	13320	0511	05800	0581	Other items	1
7064	7030	7030	(ii) Under proviso to section	7030	00326	1000	1000	Repairs to buildings	1000
16230	10590	10590	37 of the Elementary Education	12590	48063	57113	58340	Total	61130
749	730	940	Contribution from the	1550				Expenditure Capital	
392	100	120	General Account	180				Land and buildings	4000
			Deduct Collection charges					Total	4000
			" refunds						
		1050	Deduct amount transferred	4000					
			to Capital.						
49791	48500	47920	Total.	60270	48063	57113	59390	Total Expenditure	65130
			Receipts - Capital					Ordinary & Capital	
		1050	add amount transferred	4000	11647	813	1230	Closing balance	370
		1050	ordinary					Grand total including	65442
			Total.	4000	59710	57926	60620	Closing balance	65500
49791	48500	48970	Total Receipts ordinary	64270					
			and capital.						
59710	57926	60620	Grand total including opening	65500					
			balance						

Tirunelveli Municipality
 Education & Education Fund. Budget Estimate for 1945-46.

Srl No	Name of School	No of teachers employed	Estimated amount salaries	Dearness allowance	Duty allowance	Contingent		Prizes	Amount provided for construction of school buildings and repairs to buildings	Amount provided for furniture, books, maps and other apparatus for school work	Amount provided for the opening of new schools	Amount provided for improving the strength of teachers in existing schools	Other items	Remarks.	
						House rent	Other Contingent								
1.	Hindu girls school Pettai	3	947	489	12	132	60								
2	Higher Elementary school Senguppalam ward Pettai	8	2749	984	24	—	36								
3	Muslim Boys school Rahumangal ward	3	848	369	12	96	24								
4	Muslim girls school H. g. ward "	3	861	489	12	132	60								
5	Muslim Boys school "	3	996	369	12	180	24								
6	Hindu Boys school "	3	1119	369	12	114	18								
7	Ananthanayagamaya ward school	1	362	123	—	—	18								
8	Boys school Vankasala ward Tirunelveli	5	1988	615	12	180	18								
9	" Thirupaniyamaaya ward "	1	369	123	—	—	18								
10	Girls school "	8	2671	1140	24	—	60								
11	Higher Elementary Boys school Perumalpet ward	10	3584	1254	24	—	30								
12	Palayatti ward school	3	1228	369	12	—	18								
13	Sambandar school	2	725	246	12	—	18								
14	Boys school Palayapatti ward	2	631	246	12	108	18								
15	Muslim girls school Tirunelveli	2	578	366	12	—	60								
16	Boys school Pittapuram Tirunelveli	6	2135	762	12	—	18								
17	Tharmaraja ward school	2	799	246	12	—	18								
18	Boys school Pazhythirumal ward	5	1848	651	12	156	18								
19	Girls school	5	1504	735	12	168	60								
20	Melameraganapuram Boys school (Higher grade)	6	2229	771	24	—	24								
21	" (Lower grade)	10	3459	1230	12	480	36								
22	Kailasanikar ward school	2	637	246	12	14	18								
23	Sindapondurai Boys school	9	3089	1131	12	84	36								
24	Boys school Adayarpatty	5	1831	615	12	216	18								

36964	592	312	37868	37870	13938	163	14101	14100	744	400	300	150	100	200	1844	1850	1500-0-0	200-0-0	200-0-0	1500-0-0					
														Dues to Higher Elementary Schools											
														Two books											
														Sundries											

Rs 4000/- for Construction of building for Municipal School
 Vankasala ward Rs 1000/- for repairs to building.

Rs 100/-

Rs 1500/-

Rs 240/- for additional cleaning of meter.

Rs 1850/-

36964	
592	
312	
37868	
37870	
Dearness allowance	
13938	
163	
14101	
14100	
Contingencies	
744	
400	
300	
160	
100	
200	
1844	
1850	
Winter requirement	
1000-0-0	
200-0-0	
200-0-0	
1500-0-0	

107	36964	13938	312	2376	744	100	5000	1500	-	240	1850
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statement containing particulars under the following heads

No of schools having as the highest class

Particulars

1. No of schools on the date of submission of the Budget
2. No of schools proposed to be opened during the year
3. Total no of teachers employed in all the schools under the management of the local body on the date of submission of the Budget, the scale of pay in force and the total no of teachers in each scale

II	III	IV	V	VI	VII	VIII	IX	X	XI	XII	Total
1	1	1	1	1	1	1	1	1	1	1	1

3 - 1 19 1 24
Twenty four only

Nil.

4. No of additional teachers proposed to be employed in
 - (1) existing schools.

secondary grade in the
25-27 45-
teacher made in the
20-
the pay
the for
are in
grade

- (1) Boys' institution
- (2) Pailopatti Ward
- (3) Boys' school
- (4) Boys' school

Nil.

- (2) schools to be newly opened during the year and their scale of pay

5. As the pay of the existing teachers is proposed to be revised, the total no of teachers whose pay will be affected showing the present scale of pay and the extra provision made

Nil

7. Higher scale 20 1/2 24 3/4 30
8. Lower grade in the scale 15 1/2 20
2. Untrained and untested one at Rs 20 and the other at Rs 15
1. Weaving instructor grade in the scale 20 1/2 24 3/4 30
1. Tailoring Master 20
1. Music Master 20

106

One additional weaving instructor in the scale of 20 1/2 20
1 of Head Master in weaving schools converted into secondary posts
school rank in the

C.F. 32.

Department
From (Name) Sri.A.C.Kandappa Pillai,

Designation Commissioner, Tirunelveli
Station Municipality, Tirunelveli.



Received: _____ Registered: _____
To

The Secretary to the Government of
Madras, Education and Public
Health Department, Madras.
Through the Chairman, Municipal
Council, Tirunelveli.

A-1/ No. 7827/44, dated 6th December 1944.

Sir.

57871

Sub:- Tax - Education - Revised rate of levy on
buildings - Sanction.

According to the budget estimate of this
municipal Council for 1944-45 the ordinary receipt under Elementary
Education Account is Rs.49,230/- while the expenditure is Rs.57,843
thus showing a deficit budget of ~~Rs.8,613/-~~ Rs.8,613/-. The deficit will
be on the increase for future years due to opening of new schools
and due to the increase in the strength of teachers which are inevitable
in view of compulsory education in force. There is a proposal to
acquire lands for playgrounds and also to construct new buildings.
The position of the general fund account is not satisfactory to make
any more contributions to the Elementary Education account. The Deputy
Inspector of municipal councils and local boards on his inspection
of this office in September last remarked that ~~unless the council~~
~~unless the council resorts to additional taxation it will not be in a~~
~~position to frame a balanced budget from 1945-46. Taking credit of the~~
~~increased tax xxxxxxxx~~ the budget for 1945-46 as passed by the

P.T.O.

council leaves only a balance of Rs.370/- after providing for a capital expenditure of Rs.4,000/-. If the additional taxation is not resorted to, there will be a deficit of Rs.11,510.

In view of the above, this council has in its resolution No.564 dated 30/11/44 resolved to enhance the Elementary Education tax on buildings from 1½% to 2½% with effect from 1-4-45. A copy of the resolution is enclosed. The resolution is published inviting objections from the public against the proposed levy.

I request that the Government may be pleased to sanction the rate of levy contained in the resolution.

A. Chandraappan
Commissioner.

7.12.44

Forwarded:

T. Sriman Kantimathinathan
Chairman.

7/12

7.12.44
7.12.44

Proceedings of the Tirunelveli Municipal Council, Dated 30/11/44.

Resolution No.564.

Revised Estimate for 1944-45 and Budget Estimate for 1945-46 of the Tirunelveli Municipal Council.

The Revised Estimate for 1944-45 and the Budget Estimate for 1945-46 are passed and the reappropriation statement and the schedule of establishments approved subject to the following specific sanctions.

1. As recommended by the Commissioner, increase of the property tax for general purposes by 2%, Scavenging tax by 1/8%, Lighting tax by 3% and Elementary Education tax by 1½% per year is sanctioned from 1945-46. The increased tax should be levied on buildings only.

Notice calling for objections to be published in one issue of the Thanthi and also in the notice boards of the municipal office, municipal library, municipal Hospital, municipal dispensaries, Taluk Office and the office of the Rationing Officer.

Carried nem con.

(Sd.) T. Sriman Kantimathinathan, 30/11/44,
Chairman,
Municipal Council.

(True copy.)

7.12.44

7.12.44

A. Chandraappan
Commissioner.

7.12.44

4

14

Exp. H(A)

The proposal of the M.C. Tirunelveli to enhance the rate of education tax may be considered in connection with the B.E. for 45-46 in which it is included. This may be over till 10-1-45 or till the budget is received, whichever is earlier.

13/01/45
15/12/44

Chairman
Municipal Council

(True copy)

Commissioner
15-1-45

15/1-45
15/1-45

C.F. 32.

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



06068

ENCLOSURES

SPARE COPIES

Forwarded:-

T. Srinankantimatharan
9/2/45 Chairman.

Received..... DEPARTMENT. Registered.....

From (Name) Sri.A.C.Kandappa Pillai,
(Designation) Municipal Commissioner,
Post Box....., (STATION) Tirunelveli.
Telegraphic Address.....

To
The Secretary to the Government of Madras, Education and Public Health Department, P.O. S. S.
Through the Chairman, Municipal Council, Tirunelveli.
A-1/ No.7827/44, dated 8th February 1945.

* Sub:- Tax - Education - Revised rate of levy on buildings - sanction.
Ref:- This office letter No.A-1/7827/44 dated 7-12-44.

I submit that the municipal council has since in its resolution No.789 dated 3-2-45 (copy enclosed) confirmed the revised rate i.e., 2 1/2% Elementary Education tax on buildings with effect from 1-4-45.

I request that the Government may be pleased to sanction the rate of levy at an early date so as to enable me to notify it in the District Gazette to bring the levy into force.

ac. Kandappa
Commissioner.
9.2.45

Proceedings of the Tirunelveli Municipal Council.
Dated 3-2-45.

Resolution No.789.
65. C.R.No.564 dated 30-11-44 increasing the rates of the following classes of tax by the percentages noted against them on buildings with effect from 1-4-45, and calling for objections if any in the matter.
Note. Objections against the proposed increase received from the public are placed before the council. Government were addressed on 7/12/44 to sanction the rate of levy of Education tax. No reply has been received. Council may decide the rate of levy of Education tax subject to Government's approval.

1. Property tax on buildings.	Rate of increase.
(a) For General purposes.	15% more of the annual value per
(b) Sewerage tax.	1/100
(c) Lighting tax.	3/100
(d) Education tax.	

16
-2-
1. Objection petition dated 18-12-44 received from Sri.P.V. Ramakrishna Iyer and others of Pattapathu.

Objections.

(a) The hardships of the people have already increased by the enhancement of tax on all houses by the Quinquennial revision conducted in 1943-44. They therefore object to the proposal to the increase of tax within a year of the general revision.

(b) The Great War begun 4 years back has resulted in the rise in prices of all commodities.

(c) The Municipality has no need to spend more in the year 1945 than in the present year. If necessary the Municipality could get loan from the Government.

(d) 90% of the rate payers are poor having small houses.

(e) Under the provisions of the House Rent Control Order, the rate payers are prevented from raising the rents of houses so as to collect the increased tax from the tenants.

2. Petition dated 16-12-44 from Janab Kurshid Ali Sahib and others in Kallanai street.

Objections.

(a) Consequent to the very high cost of living, they find it difficult to pay the taxes at the present rates which is believed to be the highest and is at par with even bigger Municipalities.

(b) The proposed enhancement would aggregate the difficulties of the house owners.

3. Letter dated 30-12-44 received from Sri.S.V.Gopalakrishna Iyer, M.A., M.L., Tirunelveli communicating copy of two resolutions passed at a meeting of the rate payers of Melaveeraraghavapuram and adjacent wards held at 6 P.M. on 24-12-44.

Objections.

(a) There is no justifiable ground for increasing tax. The increase is a burden considering the present economic crisis.

(b) They request the Government to grant sufficient contribution to the Municipality to meet the extra cost caused by giving the dearness allowance to its staff. It is not fair to impose the whole cost on the Municipality.

4. Letter dated 1-1-45 received from Sri.Chavadi K.Subramania Pillai, communicating a resolution passed at a public meeting.

(a) The public meeting strongly objected to the increase as quinquennial revision took place only last year and as the general public were put to considerable difficulties economically due to war conditions and pointed out that there was no justification for the increase of taxes by 4-1/8%.

5. Two petitions received on 1-1-45 and 11-1-45 from Messrs. Ramakrishna Kene, Arunachalam Pillai and others containing the following same objections.

(a) No justifiable ground for the increase of tax in the interest and progress of the public exists.

(b) Without any improvement in Municipal activities it is unreasonable to increase the taxes simply to pay dearness allowance to its staff.

(c) There are no extra amenities from the increase of tax.

17 10
The public could not bear the burden.

(d) The tax was increased by 25% only recently in the general revision.

(e) The Town is not a place of factories. Most of the people do not get enormous income due to war.

(f) In other municipalities where the rate is 17% a portion of revenue is provided for water supply and drainage. Here without such amenities, it is surprising to find the tax to be increased.

(g) The present income of the Municipality would be sufficient to meet the cost of the administration, if economy without leakage is practised.

6. Petition dated 30-12-44 received from Sri.M.Pitchakannu Mudaliar and others.

Objections.

(a) There is no justification or necessity for the increase of tax.

(b) Owing to war, the prices of food stuffs have increased and the people are put to difficulties. They are unable to meet their family expenditure.

(c) The Municipal revenue has increased than that of 1942-43. High tax is levied on buildings newly constructed, enhanced licence fees for them are also collected. Besides licence fees under section 270 are also collected.

(d) Public works involving big amounts were done with the present income prior to 1942-43. The present income is sufficient. Economy should be effected in retrenching staff and in various other ways.

(e) Public works are not now done properly.

7. 28 petitions received from the public on 5,6,10, and 12th are of the same objections given below.

(a) Tax has already increased in the general revision done in last year.

(b) People in the town suffer at present due to war and economic crisis. At the present time, it is not justifiable to enhance the tax.

8. Letter dated 9/1/45 from the Secretary, Tirunelveli Junction Co-operative Urban Bank, Ltd., communicating a copy of the resolution of the Board of Directors of the Bank.

Resolution No.369 dated 8/1/45 strongly protesting against the enhancement of tax.

The council after a very elaborate discussion resolved as follows:-

As the council feels that the property tax raised by 4-1/8% in its resolution No.664 dated 30-11-44 is a little excessive, this council after re-examining the budget position of this municipality for the year 1945-46 is satisfied that the raising of the property tax by 2-1/16% will enable the council to balance the budget and hereby resolves to fix the property tax from 1-1-1945, as below:-

Property tax on buildings:-

Rate per year.

- | | | |
|-----------------------|-----------------------------|-----|
| (a) General purposes. | 8 1/2% of the annual value. | |
| (b) Scavenging tax. | 1-3/16% | do. |
| (c) Lighting tax. | 2 1/2% | do. |
| (d) Education tax. | 2 1/2% | do. |

Proposed by Sri.R.M. Anandam Pillai.
Seconded by Jash Syed Ladar Hussain Sahib Bahadur.

Passed unanimously.

(Sd.) T.Sriman Kantimathathan,
3/2/45,
Chairman,
Municipal Council.

(True extract.)

acknowledged
Commissioner.

9.2.45

S.P.-a 9/2

4/9/45

C.F. 32 (a).

Department

From (Name) Sri.A.C.Kandappa Pillai,

Designation Municipal Commissioner,

Station Tirunelveli.

08611

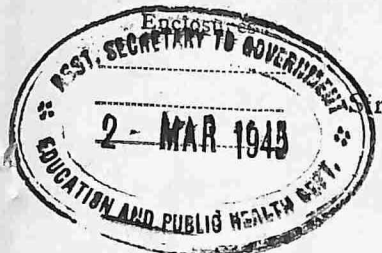
Received

Registered

To

The Secretary to the Government of
Madras, Education and Public Health
Department, Madras. through
The Chairman, Municipal Council,
Tirunelveli.

No. A1/7827/44 dated 25th February 1945.



Sub:- Tax - Education - Revised rate of levy on
buildings - Sanction.
Ref:- This office letters No.A1-7827-44 dated
7-12-44 and 9-2-45.

I request that the Government may be pleased
to sanction the revised rate of levy at an early date so as to enable me
to notify it in the District Gazette to bring the levy into force from
1-4-1945.

Forwarded.

acknowledged
Commissioner.

9.2

T. Sriman Kantimathathan

Chairman. 28/2/45

28/2/45

(12)

21/12/44

Edn and P.H. Dept

Budget Estimate 1945-46. E.E. Fund - Municipal Council
Tirunelveli - Orders passed.

From the D.P.O. Rec No. 90-B-3/44-45 of 21.12.44

From the Commr, Tirunelveli Municipality A.I. No. 7827/44 of 6.12.44 and 8.12.44.

Order No. 331 (Edn) dated 7.3.1945.

The Govt pass the following orders on the Revised Estimate for 1944-45 and the Budget Estimate for 1945-46 of the E.E. Fund of the Municipal Council Tirunelveli.

2 Revised Estimate for 1944-45

The expenditure ^{proposed} under "Ordinary" is in excess of the sanctioned budget. A sum of Rs 1050/- is also provided under "Capital" while there is no provision for it in the sanctioned budget. The Council should obtain the sanction of Govt before incurring the expenditure.

3 Budget estimate for 1945-46
The credit taken for Govt contribution under

the proviso to section 37 of the R.E. Act, 1920, should be reduced to Rs 11,900, the amount equivalent to the proceeds

of the education tax levied at the old rate. This is further liable to revision with reference to the actual amount of education tax ~~not~~ realized at the old rate and adjusted to the fund in 1946-45.

4 The Govt direct under sub. section (2) of section

35 of the Madras Ely. Edn Act, 1920 (as amended by Madras Act XV of 1941) that the rate of education levied in the Municipality be raised from 1 1/2

per cent to 2 1/2 per cent per annum on the ^{gross} value of ^{land and} buildings ^{and} ^{rentals} with effect from 1.4.45.

5) An extract of the remarks of the D.P.O. in

Para 3, p 1 of + 15 of

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Govt. approval
for proposal of
M.C., Tirunelveli

1807

paras 8 to 12 of his Rdt read above is commd: to the Commr. for information and necessary action

6 The sanctioned budget for 1945-46 will be as shown in the annexure. The budget is expected to close with a deficit of Rs 1108, as regards which orders will be issued separately.

To the Commr, Tirunelveli Municipality
(This is the bill)
with extracts
of D.P.O's orders)

H. D. P. J.
H. Examiner of A.A.
H. d. A. Dept

Annexure

Receipts - Ordinary		Expenditure - Ordinary	
Opening balance	Rs 1230	1 Staff	Rs
1. Education tax	29,310	Salaries and allowances	
2. Fines and Penalties under the R.E. Act	100	(1) Masters	51,970
3. Income from investments.	200	(2) Education tax collection charges	1,630
School fees	1,200	(3) Contributions to Provident Fund	2,180
4. Other receipts	100	(4) Travelling Allowances	260
5. Govt Grant	11,900	2 Contingencies and Equipment	
(1) Under section 37 of the E.E. Act	11,900	(1) Contingencies	
(2) Under the proviso to section 37 of the E.E. Act	7,030	(a) House rent	2370
(3) Compensation in respect of education tax on profession tax and equivalent Govt contribution	2,172	(b) Other items	1,850
6. Contribution from the General funds	12,590	(2) Equipment	1500
Refunds	-180	3. Repairs to buildings	1000
Amount transferred to capital	-4000	Total	62,760
	60,422	Expenditure - Capital	
Receipts - Capital		Lands and Buildings	4000
Amount transferred from ordinary	4,000	Total - Ordinary & Capital	66,760
Total Ordinary & Capital	64,422	Closing Balance	1108
Grand Total including opening balance	65,652		

[No. 59897]

From the D.P.O. R.O.P. No. 90 B3/44-45 of 21.12.44

B.E. - 1945-46 - E.E. Fund - Ml. cl.; Tirunelveli.

The R.E. for 1944-45 and the B.E. for 1945-46 of the E.E. Fund of the ml. cl., Tirunelveli, are examined below:-

2. R.E. for 1944-45

With refce. to para 8 of the D.P.O.'s endt. cited above, the cl. may be asked to obtain the sanction of Govt. for incurring exp. in excess of the provision in the sanctioned budget.

3. B.E. for 1945-46

(i) Edu. tax

The cl. is at present levying edu. tax at 1 1/4% per annum on property rentals. It proposes to increase the rate of tax to 2 1/2% per annum. As this is necessary to balance the budget, the proposal may be approved. L.A. may see.

(ii) Govt. grant under section 37 of the E.E. Act

The rate of edu. tax was increased by 3/16% (ie from 1 1/16% to 1 7/8%) p.a. with effect from 1.4.44. The cl. has taken credit for an equivalent Govt. grant on the adst. income also. A ^{check is a} ~~under the~~ part II proposal to give equivalent Govt. grant to ml. cl. on edu. tax up to 1 1/8% p.a. on property rentals. As the cl. will be eligible for the full contribution taken credit for if this scheme gets through, credit may be allowed provisionally.

(iii) Compensation for loss of income from edu. tax on profession tax The credit taken may be reduced from Rs. 2,230 to Rs. 2,172 with refce. to Rs. 1266 of the actual amount sanctioned.

(iv) Credit has been taken for the usual contribution of Rs. 12,590 from the gl. funds.

GOVERNMENT OF MADRAS.
Received 1942. Abstract. Registered 1942.

RULES - Madras Educational Rules - List of backward classes -
Exclusion of 'Kapus' and inclusion of 'Konda Kapu' or 'Manya Kapu'
Ordered.

EDUCATION & PUBLIC HEALTH DEPARTMENT.

G.O. Ms. No. 1139 Edn., dated the 11th August 1942.
ORDER:

The name 'Kapu' is included in the list of backward classes eligible for fee concessions in Appendix 17 A to the Madras Educational Rules. Representations have been made to Government that the names 'Telaga' and 'Baliya' are synonymous with 'Kapu' and that those names should also be included in the list. The question how the 'Kapu' community came to be included in the list of backward classes was examined. The Government observe that the suggestion to include 'Kapu' in the list was first made in 1925 by the Commissioner of Labour and that his reference was to an aboriginal tribe of this name found in Vizagapatam and Godavari Districts. The name was accordingly included in the group headed 'Depressed Classes' in Appendix 17 A to the Madras Educational Rules. When the list was subsequently revised the fact that 'Kapu' referred to an aboriginal tribe was lost sight of and the name was included in the group, "Castes other than Scheduled castes" in the list of backward classes. This has resulted in 'Reddi' and other castes which are classed broadly as 'Kapus' in Telugu districts, becoming eligible for fee concessions. As this was not the intention of Government, the name 'Kapu' will be removed from the list; nor will the names 'Telaga' and 'Baliya' be included in it. Such of the 'Kapu' students as have already been admitted to fee concessions will be permitted to retain them until they complete the school or college course, as the case may be, subject to the provisions of the Madras Educational Rules.

2. The aboriginal tribe which it was intended to refer to by the term 'Kapu' is better known as 'Konda Kapu' or 'Manya Kapu'. These names will be included in the list of backward classes.

3. The following notification will be published in the Fort St. George Gazette:

NOTIFICATION.
Madras Educational Rules.
Appendix 17 A.
Amendment.

In group II, "Castes other than Scheduled Castes --

- (1) delete item '51 - Kapu'; and
- (2) after item 59 add
'59 A - Konda Kapu or Manya Kapu (Aboriginal tribe).

/BY ORDER OF HIS EXCELLENCY THE GOVERNOR/

E.C. WOOD,
Secretary to Government.

To the Director of Public Instruction,
,, Presidents of District Boards concerned.
,, Executive Authorities of Municipal Councils concerned through
Chairmen, Municipal Councils.
,, Examiner of Local Fund Accounts.
,, Superintendent, Government Press (for publication of
notification) (para 3 only).
True Copy/Forwarded.

TJT.

/By Order/

Superintendent.

(14) Provision has been made for the
payment of dearness allowance to the staff
at Govt. rates.

4. The budget revised with reference to para
3 (iii) will close with a balance of Rs. 312.

5. The file may be sent to L.A. with
before circulation with reference to para 3 (i) above.

L.A.D. (Bud. II)

The contribution of Rs. 12,590 from the General revenues
taken credit for in the Elg. Education budget in the R.E. for
1944-45 as well as in the B.E. for 1945-46 is the same as that
provided for in the B.E. of the Council as revised. The

credit taken for each of the two years may be accepted
and the file returned to E. & P.H. Department.

2. A on page 1 above The Council has proposed to increase
the total rate of property tax from 12-7/8% to 17% per annum
with effect from 1-4-45.

This Municipality has an Elec-
tric Lighting Scheme but has no water supply or Drainage
Scheme. The maximum limit up to which the rate can com-
pulsorily be raised by Govt. in a Municipality of this type is
15%. However there is no objection to the Municipal Council
voluntarily raising the total rate of property tax above the
limit of 15% referred to. In view of the deficits under the
General and Elg. Edn. Accounts this Dept. may recommend the
proposal of the Council to increase the rate of
Education Tax from
1-1/4% per annum from 1-4-45.

With these remarks the file may be returned to E. & P.H.

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Dp. 3. 2. 45
L/A no 2304-1-Bud II

3-2-45



With reference to para 3 (ii) on p 1 ante,
the question whether such provisional credit for sec. 37
grant, as referred to therein, can be allowed, has been

Received 1942. Abstract. Registered 1942.

RULES - Madras Educational Rules - List of backward classes -
Exclusion of 'Kapus' and inclusion of 'Konda Kapu' or 'Manya Kapu'
Ordered.

EDUCATION & PUBLIC HEALTH DEPARTMENT.
G.O.Ms.No.1139 Edn., dated the 11th August 1942.
O R D E R:

The name 'Kapu' is included in the list of backward classes eligible for fee concessions in Appendix 17 A to the Madras Educational Rules. Representations have been made to Government that the names 'Telaga' and 'Baliya' are synonymous with 'Kapu' and that those names should also be included in the list. The question now the 'Kapu' community came to be included in the list of backward classes was examined. The Government observe that the suggestion to include 'Kapu' in the list was first made in 1925 by the Commissioner of Labour and that his reference was to an aboriginal tribe of this name found in Vizagapatam and Godavari Districts. The name was accordingly included in the group headed 'Depressed Classes' in Appendix 17 A to the Madras Educational Rules. When the list was subsequently revised the fact that 'Kapu' referred to an aboriginal tribe was lost sight of and the name was included in the group, "Castes other than Scheduled castes" in the list of backward classes. This has resulted in 'Reddi' and other castes which are classed broadly as 'Kapus' in Telugu districts, becoming eligible for fee concessions. As this was not the intention of Government, the name 'Kapu' will be removed from the list; nor will the names 'Telaga' and 'Baliya' be included in it. Such of the 'Kapu' students as have already been admitted to fee concessions will be permitted to retain them until they complete the school or college course, as the case may be, subject to the provisions of the Madras Educational Rules.

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/BY ORDER OF HIS EXCELLENCY THE GOVERNOR/

E.C. WOOD,
Secretary to Government.

To the Director of Public Instruction.
Presidents of District Boards concerned.
Executive Authorities of Municipal Councils concerned through
Chairmen, Municipal Councils.
Examiner of Local Fund Accounts.
Superintendent, Government Press (for publication of
notification) (para 3 only).
True Copy/Forwarded.
TJT.
By Order/
Superintendent.

referred to the Finance Dept. for advice. A decision there may be
awaits. In the meanwhile, the file may be circulated
for orders on the proposal of the cl. to increase the rate of
edu. tax from 1 1/4% to 2 1/2% p.a. on property rentals
with effect from 1.4.45

6/2/45 11/2/45



The Finance dept have since said that
no provisional credit can be allowed.

A draft order is subd. In the draft order
it is proposed to direct the levy of the edu. tax
at the increased rate of 2 1/2 per cent. from 1.4.45
with a view to avoid any objections regarding notice
from rate payers.

Draft amended

as the notice
regd: by the
78 (3) of S. H. H.
appears to have
been made
here - p. 15 c. 2.

6-3-45

3-3-45

referred to the Finance Bill in a letter dated 11th March 1944. The letter was sent to the Finance Bill Committee in the House of Commons. The letter was sent to the Finance Bill Committee in the House of Commons. The letter was sent to the Finance Bill Committee in the House of Commons.

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11/3/44

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