28/3

Scott. II-27—37,004—18-11-45.

Edn (1946) Department.

Ms SERIES.

G.O. No. 651 / Edn (651) Edn

Dated 25.3.1946.

32

Order on pp 21-23 CF

[Despatch Abstract.]

Budget Estimate, 1946-47 - Elementary Education Fund - Municipal Council, Tiruppur - Orders passed.

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	

Further Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

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

R.O.P.NO.97-B.3/45-46, Dated 11-1-46.

£@£

2

SUBJECT: Elementary Education Fund - Budget Estimate for 1946-47 - Municipal Council, Tiruppur.

ASST. SECRETARY TO GOVERNMENT
16 JAN 1946
EDUCATION AND PUBLIC HEALTH DEPT.

Submitted.

2494

Will be incorporated in V.I draft

2. The amounts shown against "collection charges" on the receipts side, both in the Revised Estimate for 1945-46 and Budget Estimate for 1946-47, should be transferred to the expenditure side and shown against "Education Tax - Collection charges" under "staff".

3. Revised Estimate for 1945-46.

(I)

With reference to Government Memo.No.22762/A/45-5 Edn dated 26-10-45 a sum of Rs.3351/- may be adjusted from the arrear toll compensation to the Elementary Education Fund.

p 7 infra

p 20 e [illegible] (Q)

4. Expenditure under "ordinary" is inexcess of the sanctioned budget. Sanction of Government is necessary for the increased expenditure.

5. Budget Estimate for 1946-47:

p 9 infra

The credit taken for Government grant under section 37 of the Madras Elementary Education Act is liable to revision with reference to the actual amount of Education Tax realised and adjusted to the fund during 1945-46.

6. Expendit

: 2 :

6. Expenditure under "ordinary" is in excess of the receipts and hence the budget closes with a deficit.

7. The accommodation provided for 4 boys' schools and one girls' school is inadequate. No steps have been taken by the management to rectify these defects.

8. Two boys' schools are in need of additional staff.

9. The muslim boys' school and one girls' school are in need of some additional equipment.

10. Leave salary and dearness allowance are paid.

for Director of Public Instruction.

To
The Secretary to Government,
Education and Public Health Department.

RVR 12/1/-

12/1

From
Sri M. Narayana Shenoy, B.A., B.L.,
Commisssioner, Tirupur Municipality,
Tiruppur.

To ③
The Director of Public Instruction,
Through
The Chairman, Municipal Counc
Tirupur.

28 DEC 1945
Ap 97 B3/45

R.O.C.No.9533/45.

Dated the 24th December, 1945

Sir,

Budget Estimate - 1946-47 - Elementary Education Funds - Forwarded.

----

p7 et seq

I forward herewith the Budget Estimate in duplicate for the year 1946-47 relating to the Elementary Education fund together with the copy of the resolution No. 783 dated 21-12-45 of the Municipal Council, Tiruppur for favour of transmission to Government. Credits for contribution from Government towards the loss of income from Profession tax, under section 37 and under the proviso to section 37 of the Elementary Education Act have been taken. The Contributions from General Account are Rs 18300/- towards ordinary expenditure and Rs 7000/- towards capital expenditure for construction of additional accomodation in the Rayappapuram, Karuvampalayam, Mohammadan Boys and Girls school in Old Town.

p612 of Book 2 No 17

Under expenditure provision has been made for opening of two more new schools one at Murungapalayam and another in the 6th ward of the old town. Provision for 6 more teachers has also been made besides adequate provision made in the Budget towards the staff, equipment and accomodation. The Municipal Council incurs an additional liability of Rs 22530/- by payment of dearness allowance during the budget year.

X

The deficit will be wiped off by additional contribution from General funds for which Government are separately requested for permission to take credit for the amount sanctioned in G.O.No. 1048, L. A., dated 11-5-45 for arrear toll contribution.

Commissioner.

Forwarded.

28/12/45

Chairman,
Municipal Council.

SAN.

DESPATCHED
28 DEC 1945

(4) 5

Extract from the Proceedings of the Municipal Council, Tirupur, passed in its ordinary meeting on Friday the 21st December, 1945, in the Municipal Office, Tiruppur.

- - - - -

PRESENT:- Sri K. N. Palaniswami Gounder, Chairman.
2. Janab S. Kadir Batcha Sahib Bahadur.
3. Sri T. S. Doraiswami Chettiar.
4. Sri K. T. Krishnaswami Gounder.
5. Sri R. Subbaraya Gounder, Vice-Chairman.
6. Srimathi Meenakshiammal.
7. Sri C.S. Natarajamurthi Ayyar.
8. Sri K. V. Palaniswami Gounder.
9. Sri R. V. Eswaramurthi Gounder.

xxx xxx xxx

783. Read Revised Estimate for 1945-46 and Budget Estimate for 1946-47 in respect of the accounts of the Elementary Education Funds and the Recommendations of the Budget Committee formed in M. C. R. No. 600, dated 19-11-45.

" Resolved that the Revised Estimate for 1945-46 and the Budget Estimate for 1946-47 as revised by the Budget Committee may be approved and that the deficite may be made good from the arrear toll compensation due for 1945-46 and 1946-47 sanctioned in G. O. No. 1048 L.A., dated 11-5-45.

xxx xxx xxx

(sd) K.N.Palaniswami Gounder,
Chairman.

/ True Extract /

Commissioner.

S.A.N.

L.F. Form No. 286.
M.F. No. 144.

ORIGINAL.

Municipal / Panchayat ELECTRICITY DEPARTMENT.

Service No. 350

Bill No. 1026

Bill for ~~week~~ month ending 23-5-1941

Mr. [illegible] Md Ali Sahib

			Rs. A. P.
For 25 watt bulbs at .... annas	...	...	0-5-0
For 40 watt bulbs at .... annas	...	...	...
For 60 watt bulbs at .... annas	...	...	...
Fuse off call Card No. .... dated			
Surcharge on payments to end of			
Total			0-5-0

Rupees nil annas five and pies — only.

Date of Service 19
Collection 30-5-1941
Credit 19

Bill Collector.

Accountant.

Syed Mahamood

Comm / Preside

Budget Estimate of the Elementary Education Fund of Tirupur Municipality for the year 1946-47.

(3)

SUMMARY.

Head of account.	Opening Balance.	Receipts.	Expenditure.	Closing Balance.
Ordinary.	4180	50940	67270	- 12150
Capital.	206	8000	8000	+ 206
Total.	4386	58940	75270	- 11944

Head of account.	Actual 1944-45.	Revised 1945-46.	Budget 1946-47.
Receipts - Ordinary. Opening Balance.	16240	13776 ✓	4386 4390
Education Tax Gross Collection	13953	13950 ✓	14560 ✓
Deduct collection charges	- 753	903	850
Ne t	13200	13047	13710
Other Receipts	101	48 ✓	50
Government Grant for loss ~~f~~ of Profession Tax	2385	2845 ✓ +1	2840 +6 2846
-do- Under Sec.37 of the Elementary Education Act.	12763	13870 +3	13800
Government Grant -do- Proviso to Sec.37 of the Act.	3340	3340 ✓	3340 ✓
Contribution from General account	18300	18300 ✓	18300
Deduct ~~refunds~~ Refunds	54	100	-100
Deduct amount transferred to capital	4963	500	1000
Total.	45072	50850	50940
Receipts-Capital			
Contribution from general funds			7000
Add amount transferred from ordinary	4963	500	1000
Total.	4963	500	8000
Total Ordinary and capital	50035	51350	58940
Grand total including Opening balance.	66275	65126	63326
Expenditure - Ordinary. Staff - Salaries and allowances	40188	51000	56000
Clerks and servants	1370	2650	3000
Contribution to P.F.	1728	2100	2230
Coll charges		903	850
Contingencies - House Rent	589	600	1200
Other items	2326	2250	3300
Equipment - Furniture and apparatus	134	400	300
Library Books and map		100	100
Repairs to buildings	500	800	800
Interest on repayment of debt.	338	340	340
Total	47173	60240	67270
Expenditure - Capital Lands and Buildings	4891		7000
Equipment - Furniture and apparatus.	435	500	1000
Total	5326	500	8000
Total Expenditure Ordinary and Capital	52499	60740	75270
Closing Balance	13776	4386	- 11944
Grand total including ~~Opening~~ Closing Balance	66275	65126	63326

4

Commissioner.

V.R.V.27/12.P.

68128
52186
10934

66033
61643
4390

10944

L.F. Form No. 286.
M.F. No. 144.

ORIGINAL.

Municipal/Panchayat ELECTRICITY DEPARTMENT.

Bill No. 1015

Service No. ....

Bill for week/month ending 19

Mr. ....

Rs. A. P.

For 25 watt bulbs at ....annas

For 40 watt bulbs at ....annas

For 60 watt bulbs at ....annas

Fuse off call Card No. ....dated........

Surcharge on payments to end of ....

Total ...

Rupees ....annas ....and pies ....only.

Date of Service. 19
Collection. 19.5.49
Credit. 19

Bill Collector.

Accountant.

Commissioner.
President.

TIRUPPUR MUNICIPALITY - ELEMENTARY EDUCATION FUNDS.

Schedule of Establishments for 1946-1947.

Designation.	No. of posts	Scale	Present pay and D. A.		Pay and D.A. on 1-4-46.		Pay and D.A. for 1946-47.		P. F.	Remarks
1. Supervisor of Schools	1	30-3/2-45 2/2-55	36	16	36	16	444	192	28	
Add Conveyance allowance @ 4 % p.m.							48			
							592	192		
2. Mettupalayam School:										
Headmaster	1	30-3/2-45 2/2-55	45	18	45	18	558	216		
Assistant	1	23-2/2-45	41	18	41	18	510	216		
-do-	2	-do-	66	32	66	32	792	384		
-do-	1	-do-	37	16	37	16	462	192		
-do-	1	-do-	27	16	27	16	332	192		
-do-	1	20-1/2-24- 2/2-30	20	16	20	16	240	192		
-do-	1	20-2/2-24- 1/2-28	28	16	28	16	336	192		
							3230	1584		
3. Devangapuram School:										
Headmaster	1	30-3/2-45 2/2-55	45	18	45	18	558	216		
Assistant	1	23-2/2-45	41	18	41	18	510	216		
-do-	3	-do-	117	48	117	48	1458	630		
-do-	1	-do-	35	16	35	16	420	192		
-do-	1	-do-	33	16	33	16	396	192		
-do-	3	-do-	93	48	93	48	1152	576		
-do-	1	-do-	29	16	29	16	348	192		
-do-	1	20-2/2-24-1/2 28	27	16	27	16	333	192		
							5175	2406		
4. Venkatachalapathi School:										
Headmaster	1	25-2/2-45	29	16	29	16	348	192		
Assistant	1	23-2/2-45	39	16	39	16	486	210		
-do-	1	-do-	37	16	37	16	444	192		
-do-	1	-do-	35	16	35	16	420	192		
-do-	1	-do-	29	16	29	16	348	192		
-do-	1	-do-	31	16	31	16	372	192		
-do-	2	20-2/2-24- 1/2-28	56	32	56	32	672	384		
							3090	1554		
5. Ramakrishnapuram School:										
Headmaster	1	23-2/2-45	37	16	37	16	462	192		
Assistant	1	20-1/2-24- 2/2-30	20	16	20	16	249	192		
-do-	1	-do-	20	16	20	16	240	192		
							952	576		
6. T. M. E. A. M. School:										
Headmaster	1	23-2/2-45	43	18	43	18	534	216		
Assistant	1	-do-	35	16	35	16	438	192		
-do-	1	-do-	33	16	33	16	396	192		
-do-	1	20-1/2-24 2/2-30	20	16	20	16	249	192		
-do-	1	-do-	20	16	20	16	240	192		
							1857	984		
7. Karuvampalayam School:										
Headmaster	1	25-2/2-45	29	16	29	16	348	192		
Assistant	1	23-2/2-45	43	18	43	18	534	216		
-do-	1	-do-	37	16	37	16	462	192		
-do-	1	-do-	37	16	37	16	444	192		
-do-	1	-do-	35	16	35	16	420	192		
-do-	1	-do-	33	16	33	16	396	192		
-do-	1	20-1/2-24- 2/2-30	20	16	20	16	240	192		
							2844	1368		

8. Tennampalayam School:								
Headmaster	1	23-2/2-45	29	16	29	16	348	192
Assistants	2	20-1/2-24 2/2-30	40	32	40	32	500	384
-do-	1	-do-	20	16	20	16	240	192
							1088	768
9. Old Town Muslim Boys School:								
Headmaster	1	25-2/2-45	29	16	29	16	348	192
Assistant	1	20-1/2-24 2/2-30	22	16	22	16	264	192
-do-	1	-do-	20	16	21	16	252	192
-do-	1	-do-	20	16	20	16	240	192
							1104	768
10. Old Town Boys School:								
Headmaster	1	30-3/2-45 2/2-55	45	18	45	18	558	216
Assistant	1	25-2/2-45	25	16	25	16	318	192
-do-	1	23-2/2-45	41	18	41	18	510	216
-do-	1	-do-	37	16	37	16	444	192
-do-	2	-do-	66	32	66	32	792	384
-do-	2	-do-	66	32	66	32	792	384
-do-	1	-do-	31	16	31	16	372	192
-do-	3	-do-	87	48	87	48	1044	576
-do-	3	20-1/2-24 2/2-30	60	48	60	48	720	576
							5550	2928
11. Old Town Girls School:								
Headmistress	1	30-3/2-45 2/2-55	45	18	45	18	558	216
Assistants	2	25-2/2-45	50	32	50	32	600	384
-do-	2	23-2/2-45	62	32	62	32	744	384
-do-	1	-do-	27	16	29	16	348	192
-do-	1	-do-	27	16	27	16	334	192
-do-	1	-do-	30	16	30	16	360	192
-do-	5	20-1/2-24 2/2-30	100	80	100	80	1200	960
Provocational Instructor	1				10		120	
							4264	2520
12. Valipalayam Girls School:								
Headmistress	1	23-2/2-45	33	16	33	16	396	192
Assistnat	1	-do-	29	16	29	16	362	192
-do-	2	20-1/2-24- 2/2-30	56	32	56	32	672	384
							1430	768
13. Old Town Muslim Girls School:								
Headmistress	1	23-2/2-45	27	16	27	16	342	192
Assistant	1	-do-	31	16	31	16	392	192
-do-	1	20-1/2-24- 2/2-30	21	16	21	16	252	192
							986	576
14. Kadirpet School:								
Headmistress	1	23-2/2-45	41	18	41	18	510	216
Assistant	2	-do-	74	32	74	32	934	384
-do-	1	-do-	27	16	27	16	338	192
-do-	1	20-1/2-24 2/2-30	26	16	26	16	318	192
							2100	984
15. Murungapalayam School:								
Two teachers	2	20-1/2-24 2/2-30	40	32	40	32	480	384
Teachers(addl).	3	-do-	60	32	60	48	720	576
1 for Devangapuram 1 for Old Town Boys and 1 for Old Town Girls							1200	960

Turn over.

TIRUPPUR MUNICIPALITY - ELEMENTARY EDUCATION FUNDS - ABSTRACT.

	Amount for 1946-47. Pay	D.A.	
1. Supervisor of Schools	492	192	
2. Mettupalayam School	3230	1584	
3. Devamgapuram school	5175	2406	
4. Venkatachalapathi school	3090	1554	
5. Ramakrishnapuram school	951	576	
6. T. M. E. A. M. school	1857	984	
7. Karuvampalayam school	2844	1368	
8. Tennampalayam school	1088	768	
9. Old Town Muslim boys school	1104	768	
10. Old Town boys school	5550	2928	
11. Old Town Girls School	4264	2520	
12. Valipalayam Girls school	1430	768	
13. Old Town muslim girls school	986	576	
14. Kadirpet girls school	2100	954	
Provision for 5 teachers of Higher grade including the Murungapalayam school to be opened	1200	960	
	35361	18936	
Add leave allowance @ 2-1/2 %	884	473	
	36245	19409	2210 or 2230
Add duty allowance to Headmasters of 14 elementary schools @ Rs 24/- per annum	336		
	36581	19409	
	55990 or	56000	

Commissioner,
Tirupur Municipality.

S.A.N.

⑧

TIRUPPUR MUNICIPALITY - ELEMENTARY EDUCATION FUNDS.

Clerks and Servants.

		Present Pay	Present D.A.	on 1-4-46 Pay	on 1-4-46 D.A.	Amount for 1946-47. Pay	Amount for 1946-47. D.A.
Peon to Supervisor of schools	12-1/4-13-1/4 14-1/5-15-1/6 16	12	16	12	16	144	192
Watchman to schools in							
Mettupalayam		8	16	8	16	96	192
Devangapuram		8	16	8	16	96	192
Venkatachalapathi		8	16	8	16	96	192
Karuvampalayam		8	16	8	16	96	192
Old Town boys		8	16	8	16	96	192
Old Town muslim boys		8	16	8	16	96	192
Kadirpet girls		8	16	8	16	96	192
T.M.E.A.M.in Rayappapuram		8	16	8	16	96	192
Tennampalayam		8	16	8	16	96	192
						1008	1920
Add leave allowance @ 2-1/2 %						25	48
Total						1033	1968
						3001 or	3000

Commissioner,
Tirupur Municipality.

S.A.N.

8)6952(869
64
55
48
72

147

20/104

13047 = 1 7/8

869
~~13047÷8~~
~~15~~ 7

6952 = 1
3476 = 1/2
869 = 1/8
11297

158
658
8500

1566
6366
3816

Budget Estimate - ELEMENTARY EDUCATION - Expenditure in respect of Contingencies for the year 1946-47.

S. No.	Name of School	House rent per annum	Salaries & Allowances of conductress.			Fixed contingencies.		TOTAL Stationery and other charges.
			Pay per annum	D.A. per	Total	Per Month	Per Annum	
1	2	3	4	5	6	7	8	9
1.	Mettupalyam	420/-				0-8-0	6-0~~0~~0	100-0-0
2.	Devamgapuram		96	192	288	0-8-0	6-0-0	125-0-0
3.	Venkatachalapathi					0-8-0	6-0-0	75-0-0
4.	Rayappapuram(TMEAM)					4-0-0	48-0-0	50-0-0
5.	Karuvampalayam					0-8-0	6-0-0	75-0-0
6.	Ramakrishnapuram	180/-				5-0-0	60-0-0	50-0-0
7.	Tennampalayam					0-8-0	6-0-0	50-0-0
8.	Old town muslim boys					0-8-0	6-0-0	50-0-0
9.	Old town boys					0-8-0	6-0-0	200-0-0
10.	Old town girls		192	384	576			250-0-0
11.	Valipalayam girls		96	192	288			70-0-0
12.	Old town muslim girls		96	192	288			70-0-0
13.	Kadirpet girls		96	192	288			75-0-0
14.	Murungapalayam							50-0-0
15.	New school in Ward No. VI	600/-						80-0-0
	Supervisor of Schools							50-0-0
	Total	1200	576	1152	1728	12-8-0	150-0-0	1420-0-0

Total of colums 6, 8 & 9
1728 150 1420 = 3298 or
Rs 3300-0-0

Murugesan

Commissioner,
Tirupur Municipality.

SAN.

17

(10)

TIRUPPUR MUNICIPALITY: ELEMENTARY EDUCATION.

Number of Schools having Highest Standards.

Schools	~~xxxx~~ During 1945-1946.								Total	During 1946-1947.								Total
	VIII	VII	VI	V	IV	III	II	I		VIII	VII	VI	V	IV	III	II	I	
Boys				9					9				11					11
Girls	1			2	1				4	1			3					4

Total number of teachers employed in all the schools under the municipal management on the date of submission of the Budget Estimate with the scale of pay in force and the number of teachers in the respective scales.

	Scale	1945-46	1946-47
1. Supervisor of schools with cycle allowance of Rs 4/-p.m.	30-3/2-45-2/2-55	1	1
2. Secondary grade teachers	-do-	4	4
3. Secondary grade teachers	25-2/2-45	2	6
4. Higher Elementary grade	23-2/2-45	52	52
5. Higher Elementary grade	20-1/2-24-2/2-30	25	30
6. Lower elementary grade	20-2/2-24-1/2-28	4	4
7. Untrained		3	
		91	97

11

Commissioner,
Tirupur Municipality.

S.A.N.

L.F. Form No. 236.
M.F. No. 144.

ORIGINAL.

Municipal / Panchayat ELECTRICITY DEPARTMENT.

Service No. 480

Bill No. 1044

Bill for week/month ending 23-5 19 41

Mr. S. A. H. Md. Sharif Sahib

Rs. A. P.

For 25 watt bulbs at ... annas

For 40 watt bulbs at ... annas 0-6-6

For 60 watt bulbs at ... annas

Fuse off call Card No. ... dated ...

Surcharge on payments to end of April 41 0-0-6

Total ... 0-7-0

Rupees ... annas ... and pies ... only.

Syed Mahammad

Date of Service ... 19
Date of Collection 28-5 1941
Date of Credit ... 19

Bill Collector.

Accountant.

Commissioner.
President.

16

18

ORIGINAL.

L.F. Form No. 236.
M.F. No. 144.

Municipal
Panchayat ELECTRICITY DEPARTMENT.

Bill No. 1035

Service No.

Bill for week/month ending 23-5- 1941

Mr.

Rs. A. P.

For 25 watt bulbs at..........annas ... ...

For 40 watt bulbs at..........annas ... ...

For 60 watt bulbs at..........annas ... ...

Fuse off call Card No..........dated..........

Surcharge on payments to end of..........

Total ...

Rupees..........annas..........and pies..........only.

Date of Service..........19
Collection 23-5- 1941
Credit..........19

Bill Collector.

Accountant.

Commissioner.
President.

19

Extract of L.A. Department notes from their file regarding Budget Estimate - 1946-7 - Tiruppur Municipal Council. - General funds

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Transfer to other accounts:-

** ** **

6(i). Elementary Education:

	R.E. 1945-6.		B.E. 1946-7.
Ordinary	18,300		18,300
		Capital	7,000

The contribution agreed to in 1942-43 was Rs.18,300/- This has been provided in the R.E. for 1945-6 as well as the B.E. for 1946-7. A sum of Rs.7,000/- is proposed to be spent on capital works under this account in 1946-7 vide p.7 c.f. for details. As the General account closes with a deficit the contribution to capital in 1946-7 may be deleted.

~~J.L.W.~~ S.S.

Revised with reference to paras 3,4, and 8 on pp.1-2 ante, the R.E. of the Tiruppur Ml. Cl. under the General account-Ordinary closes with a balance of Rs.26,125/- The Cl. has provided for a capital expenditure of Rs.17,000/- under 'Preventive Medicine'. From the letter on p.26 c.f. it is observed that the purchase of a typewriter is included in the sum of Rs.17,000/- This cannot be said to be an item of conservancy expenditure which can be reimbursed from the arrear toll compensation. The cost of a typewriter will be in the neighbourhood of Rs.450/- The other items are conservancy improvements and the council may be permitted to draw Rs.16,550/- from the arrear toll compensation of Rs.42,255/-. The closing balance for 1945-6 will then be Rs.42,675/-.

2. Revised with reference to paras 2-6 and 9 on pp.1-3 ante, and to para 1 above, the B.E. for 1946-7 will close with a deficit of Rs.30,870 against the requisite minimum balance of Rs.15,519/- The council may be permitted to adjust against this the entire arrear toll compensation of Rs.42,255/- The B.E. will then close with a working balance of Rs.11,385/- In order to make up the minimum balance of Rs.15,519/- the council may be directed to reduce the provision for capital expenditure by Rs.4,134/-

** **

~~J.L.W.~~ S.S.
1-2-46.

G.F. 16.

134

DRAFT FOR APPROVAL.

	Date.	Initials.
When received for fair copying ..	26/3	
When copied ..		26/3
When examined ..		
When signed ..		
When despatched.		

SUBJECT :—

B.E. – 1946-47 – E.E. fund – M. C., Tiruppur – Orders passed.

READ AGAIN ______, dated ______ 19__

" " ______ " ______ 19__

READ *ALSO* :—

ppl-2e f C. No. 2494 C-1/46 From the D.P.I., R.O.P., No. 9783/45-46, dated 11.1.1946

" ______ " ______ " ______ " ______ 19__

" ______ " ______ " ______ " ______ 19__

Order Ms. ~~Resolution Rout.~~ No. 651 Edn, dated 25/3/46 19__

The Govt. pass the following orders on the R.E. for 1945-46 and the B.E. for 1946-47 of the E.E. fund of the M. C., Tiruppur.

(I)

2. R.E. for 1945-46. (i) In Memo: No. 22762 A/45-5 Edn., d/26.10.45, the M. C., Tiruppur, was permitted to adjust to its E.E. fund a sum of Rs. 3,351 from the arrear toll compensation grant sanctioned to it in the current year. As the R.E. for 1945-46 is expected to close with a surplus even without taking credit for this amount, the Commr. is informed that no amount should be adjusted to the E.E. fund from the arrear toll compensation grant sanctioned to it in the current year.

para 2(i) in p1 n.f

(ii) The C. is permitted to raise the provision made under the head "Ex pre - Grdy" from Rs. 56,920 to Rs 61,143.

p20 c/19 ②

p7 c/1

22

18300
+ 7000
25,300

3. B. E. for 1946-47 (i) The contribution from General funds to E. E. fund (ordinary as well as capital) should be raised from Rs. 25,300 to Rs 26,300. p7c f / p6 r.f.

(ii) Revised with reference to the orders above, the B.E. for 1946-47 of the E. E. fund of the M. C., Tiruppur, is expected to close with a deficit of Rs. 10,934. In order to cover this deficit, the Govt. direct, under section 35 of the M. E. E. Act, 1920, that the rate of education tax levied in the Tiruppur Mty. be raised to 3½ p.c (three and a-half per cent) of property rentals per annum with effect from 1.4.1946. p7c f and para 3(ii) on p1 r.f / p612 of Book No. 17 / p58 f

4. An extract of the remarks of the D.P.I., in paras 2, 5 and 7 to 9 of his endorsement read above, is communicated to the Commr., for information and necessary action. pp1-2 c.f

5. The sanctioned budget for 1946-47 will be as shown in the annexure. p3 infra

22.3.1946

23/3/46

To the Commissioner,
Tiruppur Mty
(thro' the C.M.C)
(with enclosure)
To the Accountant-General of (para 2 (i) only)
" D. P. I.
" Exr of L.F.A
" R.A. dept

Despd
27.3.46

Annexure

P.T.O.

23

Amended Annexure (B)

	Rs
Opening balance (as revised)	4,390
Receipts	
Education tax	26,557
Other receipts	50
Govt. grant	
(i) under section 37 of the E. E. Act	13,800
(ii) under the proviso to secn 37 of the Act	✓ 3,340
(iii) compensation for loss of edn. tax levied as surcharge on profession tax	✓ 2,846
Contribution from General funds	✓ 26,300
	72,893
Deduct Refunds	✓ −100
Amount transferred to capital	✓ −8,000
Total ordy	✓ 64,793
Capital	
Amount transferred from ordinary	✓ 8,000
Total ordy & Cap	✓ 72,793
Total including opening balance	✓ 77,183

Vide p44 infra

Expenditure	Rs
1 Staff	
Salaries & allowances, Masters	56,000 ✓
Clerks & Servants	3,000 ✓
Contribution to P.F.	2,230 ✓
Edn. tax colln charges	1,550 ✓
2 Contingencies & Equipment	
Contingencies	
House Rent	1,200 ✓
Other items	3,300 ✓
Equipment	
Furniture & apparatus	300 ✓
Library books & maps	100 ✓
3 Repairs to buildings	800 ✓
4 Interest on and repayment of debt	340 ✓
Total	68,820
Capital	
Lands & Buildings	7,000 ✓
Furniture & apparatus	1,000 ✓
Total Capital	8,000 ✓
Total (ordy & Capital)	76,820 ✓
Closing Balance	363
Grand total	77,183

23/3/46

23/3/46

24

(14)

Local Administration Department.

From Sri.P.Doraiswamy Mudaliar,
B.Sc.,
Commissioner,
Tiruppur Municipality.

To The Secretary t
Government of Ma
Education and Pu
Department. Fort
George, Madras.
Through
The Chairman,
Municipal Council,
Tiruppur.

18820

ASST. SECRETARY TO GOVERNMENT
5 APR 1946
EDUCATION AND PUBLIC HEALTH DEPT.

RocB2-9533/45

Dated the 2nd April 1946.

Sir,

Sub:- Budget - Elementary Education Funds - Tiruppur Municipality - 1946 - 47 - Increase in the rate of Education Tax - Council's views submitted.

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pp21-23 ef

Ref:- G.O.No.Ms.651-Edn. dated the 25th March 1946.

-----

p22 e

As directed by the Government in para 3 - (ii) of the Government Order under reference, the obligation of raising the rate of Education tax to 3 - 1/2 per cent on property rentals per annum with effect from the 1st April 1946 was brought to the notice of the Municipal Council at its special Meeting held on the 29th March 1946. After mature consideration the Council resolved to request the Government to permit it to consider the question from 1-4-1947 in view of the facts set forth below:-

(1) The rate in the General taxation under Property Tax was raised from 12-1/2 per cent to 15-5/8 per cent per annum with effect from 1-4-1945 and further rise in the rate of taxation again from this ye would hardly bit the rate payers.

(2) As a result of the quinquennial revision of property tax that comes into effect from 1-4-1946 the anticipated additional revenue is about Rs.58,000/-. After allowing a margin of Rs.15,000/- towards reduction of tax on Revision petitions and refunds on appeals, a substantial sum of Rs.43,000/- may be expected to be realised under taxation. When this is apportioned to the various components of th property tax the General Account and the Elementary Education Funds would get an additional revenue of Rs.24,750/- and Rs.4,600/- respectively over and above the credits taken in the budget for 1946-47 under property tax.

(3) A sum of Rs.4321/- will be available for conservancy improvem with reference to para 10 of G.O.No.Ms.356-L.A., dated 22-2-1946 reviewing the General Funds Budget for 1946-47.

(4) The anticipated deficit in the Elementary Education account the end of the year 1946-47 would be about Rs.6,330/- and this cou be met by transferring the amount from the General Funds.

I submit herewith a copy of the resolution of the Municipal Council and request that Government may be pleased to pass very ea orders.

p 3 infra

P.Doraiswamy
Commissioner.

JW.3.4/A.

Forwarded

Chairman, Municipal Council,
Tiruppur.

2 1

(15)

Extract from the Proceedings of the Municipal Council, Tiruppur, passed at its special Meeting held on the 29th March 1946 at 5 p.m. in the Municipal Office, Tiruppur.

pp21-23 of ©

x x x x

1059. Read. G.O.Ms. 651 Education dated 25th March 1946 reviewing the Budget estimate of the Elementary Education Funds for the year 1946-47 and directing that under Section 35 of the Madras Elementary Education Act 1920 the rate of ~~xxxxxxxx~~ education tax levied in this Municipality be raised from 1 3/4 to 3 1/2 % of property rentals per annum with effect from 1-4-1946 in order to cover the expected deficit of Rs.10934/- in the closing balance.

p612 of Book No.17

Resolution:- Recorded. Resolved that the deficit in the closing balnce in the budget estimate of 1946-47 be adjusted out of the income of Rs.58,000/- expected from the quinquennial revision of property tax from 1-4-46 and that the Government be requested to order the postponement of raising the education tax till 1-4-1947.

(Sd/-) K.N.Palaniswamy
Chairman
Municipal Council, Tiruppur.

ASST. SECRETARY TO GOVERNMENT
9 - APR 1946
EDUCATION AND PUBLIC HEALTH DEPT.

/True Copy/ A.Doraiswamy
Commissioner.

E.P. H.C.C-1

Tax - Education - M. C., Tiruppur -
Levy at enhanced rate from 1-4-46.

C. No. 18820 C-1/46
p.c.f.

From the Commr., Tiruppur Mty., Roc. B2-9533/45, d/ 2.4.46.
Memo: No. 18820 C-1/46-2 Edn., d/ 10/4/1946

The Commissioner Tiruppur Mty, is informed that as the position of the general fund of the C. does not permit the payment of an increased ~~is not in a position to increase~~ ~~the~~ contribution to the E.E. fund ~~any further~~, the orders in G.O. 651 Edn., d/ 25.3.46 cannot ~~could not~~ be reconsidered. He is requested to take immediate steps for the levy of education tax at the enhanced rate ordered in the G.O.

'X' on pp2-3 n.f.

pp21-23 e.f. of (C)

ch/d

To the Commissioner
Tiruppur Mty,
(thro' the C.M.C.)
" Examiner of LFA.

9.4.46

9/4/46.

30

C1 (17) 31

From
Sri P.Doraiswamy Mudaliar,B.Sc.,
Commissioner, Tiruppur Municipality,
Tiruppur.

21160

ASST. SECRETARY TO GOVERNMENT
18 APR 1946
EDUCATION AND PUBLIC HEALTH DEPT.

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

Thro'
The Chairman, Municipal Council, Tiruppur.

Ref.No.B-2-9533/1945. Dated the 16th April 1946.

Sir,

Sub:- Budget- Elementary Education- Tiruppur Municipality- 1946-47 Increase in the rate of Education Tax- Council's request- Submitted.

p29 c/f g ©

Ref:- Government Memorandum No.18820-C-1-46-2-Edn.Dt.10-4-1946.

pp21-23 c/f g ©

I have taken steps to revise the demand from the current year giving effect to the increased rate in the Education Tax with reference to the direction of the Government conveyed in their Order No. G.O.Ms.651-Edn. dated 25-3-1946. The Government Memorandum under reference was placed before the Municipal Council for information at its meeting held yesterday and the Council has again resolved to request the Government for deferring the additional levy. I submit a copy of the resolution.

p29 c/f g ©

p2 infra

P. Doraiswamy
Commissioner.

Forwarded.

Chairman,
Municipal Council, Tiruppur.

T.V.S. 16/4.P.

P.T.O.

Extract from the Proceedings of the Municipal Council, Tiruppur, passed at its Urgent Special Meeting held on Monday the 15th April 1946 at 6-P.M., in the Municipal Office, Tiruppur.

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xx xx xx

p 27 e.f. ©

45. Read M.C.R.No.1359 dated the 29th March 1946 resolving to adjust the deficit in the closing balance in the budget estimate of the Elementary Education Funds for 1946-47 out of the additional income expected from the quinquennial revision of property tax from the 1st April 1946 in the General Fund Accounts and requesting Government to postpone the raising of Education Tax till the 1st April 1947.

p 29 e.f. ©

pp 21-23 e.f. ©

(2) Government Memorandum No.18820-C-1-46-2-Edn. dated 10-4-1946 informing that as the position of the General Fund of the Council will not permit the payment of an increased contribution to the Elementary Education Fund the orders contained in Government Order No.651-Edn. dated the 25th March 1946 ordering the enhancement of the Education Tax cannot be reconsidered and that immediate steps should be taken to levy the Education Tax at the enhanced rates as already ordered

" Resolved that the taxes have already been increased and as there is further increase as a result of the quinquennial revision from 1946-47, the burden of taxation has become heavy. The Government be requested again to reconsider and permit the Council to raise the Education Tax from the 1st April 1947 if necessary."

xx xx xx

(Sd) K.N.Palaniswamy,
Chairman.

/True Extract/

Commissioner.

T.V.S. 16/4.P.

Tax - Education - M. Cs., Tiruppur - Levy at enhanced rate from 1-4-1946.

C. No. 21160 C-1/46
p 1 e.f.

From the Commr., Tiruppur Mty., Ref. No. B-2-9533/45, d/ 16.4.1946

Memo: No. 21160 C-1/46-1 Edn., d/ 22/4/46

pp 21-23 e.f. ©

To the Commissioner,
Tiruppur Mty
(thro' the C.M.K.)

The orders in G.O. 651 Edn. d/ 25-3-1946 will not be reconsidered.

18/4/46 18/4/46. 18/4/46 18/4

Note. Please see the notes on pp 5 and 7-9 e.f. of G.O. 651 Edn. d/ 25.3.46. No fresh reason has been adduced for the revision of the orders directing the levy of edn. tax at enhanced rates.

18/4/46 18/4/46 . 18/4/46 S 18/4 Au.
18/4/46

©

para 3(iii) of p 22 e.f. ©

22 APR 1946

K.N.Palaniswamy Gounder,
Chairman, Municipal
Council.

C1

Tiruppur.
Dated the 15th May 1946.

(19)

Dear Sir,

Sub:- Tax- Property- Tiruppur Municipality- Enhanced rate of Education Tax from 1-4-1946- Deputation- Permission sought for.

26568

p33 c.f.

Ⓒ

p3 infra

Ref:- Government Memorandum No. 21160-C-1-46-1-Edn. Dt.22-4-1946.

The Municipal Council in its resolution No. 114 dated the 13th May 1946 has proposed to wait in deputation on the authorities concerned in regard to its request for deferring the levy of Education Tax at the enhanced rate of 3-1/2 per cent till 1947-48. The deputation wish to make their representation to the Hon'ble Minister for Education and the Secretary for Education. I furnish a copy of the resolution and request you to fix the date and time in consultation with the Hon'ble Minister for Education.

p3 infra

17 MAY 1946

Thanking you,

Yours sincerely,

To

M.V.Subramanian Esq., M.A., I.C.S.,
Secretary to Government,
Education and Public Health Department,
Fort Saint George,
Madras.

DESPATCHE

16 MAY 1946

Extract from the Proceedings of the Municipal Council, Tiruppur, passed at its Urgent Special Meeting held on Monday the 13th May 1946 at 6-P.M., in the Municipal Office, Tiruppur.

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xx xx xx

114. Read papers relating to the raising of Education Tax at 1-3/4 per cent per half year from the 1st April 1946.

p33 c/f ©

(2) Government Memorandum No.21160-C-1-46-1-Edn. dated 22-4-1946, stating that the orders contained in G.O.No.651-Edn.dated 25-3-1946 will not be reconsidered.

pp 21-23 c/f ©

(3) Proceedings dated 2-5-1946 of the meeting of the rate payers requesting to cancel the enhancement of tax made during the quinquennial revision of property tax which is to take effect from 1-4-1946 and also to cancel the enhancement of Education Tax contemplated above for reasons stated.

para 3(ii) on p22 c/f ©

" In view of the fact that the actual opening balance under General Funds- Ordinary on 1-4-1946 is Rs. 1,03,658/- as against the expected amount of Rs. 29,060/- with reference to the provisions of the budget estimate and as this surplus funds would cover up deficit in the Elementary Education Funds, the Council requests that Government may be pleased to reconsider the orders directing the levy of Education Tax at increased rates from 1-4-1946 and permit the Council to consider the question at the time of the preparation of Budget for 1947-48. Resolved also that the Chairman, the Commissioner and Sri K.Venkatappa Gounder be requested to wait in deputation on the authorities concerned. As regards the rise in the tax at the quinquennial revision, the Commissioner is requested to personally inspect all the increased cases and dispose of them."

xx xx xx

(Sd) K.N.Palaniswamy,
Chairman.

/True Extract/

Chairman,
Municipal Council, Tiruppur.

38

Extract from the proceedings of the Municipal Council, Tiruppur at [illegible] meeting held on Monday the [illegible] May 1946 [illegible] in the Municipal Office, Tiruppur.

xx

114. [illegible] relating to the raising of Education tax at 1-3/4 per cent per half year from the 1st April 1946.

(1) Government Memorandum No. [illegible] dated [illegible] stating that the orders contained in G.O. [illegible] dated [illegible] will not be reconsidered.

(2) Proceedings dated [illegible] 1946 of [illegible] connection to cancel [illegible] enhancement of tax [illegible] during the [illegible] revision of property tax which is to take effect from 1-4-1946 and also to cancel the enhancement of Educ. tax [illegible] for reasons stated.

In view of the fact that the actual [illegible] balance under [illegible] fund [illegible] on 1-4-1946 is [illegible] as against the expected amount of [illegible] with reference to the [illegible] of the budget estimate and as this surplus [illegible] Elementary Education [illegible], the Council [illegible] may be [illegible] the [illegible] directing the levy of education tax at increased rates from 1-4-1946 and permit the Council to consider the question at the [illegible] of the [illegible] for 1947-48 [illegible] resolved also that [illegible] be requested to [illegible] authorities concerned [illegible] the [illegible] to support all the increased [illegible]

xx

(Sd) [illegible]
Chairman.

True extract

Eff. H (C-1) 39

V. E.

Tax – Education – M. Cl., Tiruppur = Levy at enhanced rates from 1-4-46 – Reconsideration of previous orders.

C. No. 26568 C-1/46
p 1 c f

p 3 e f

p 3 e f

From the C.M.C., Tiruppur, Dis. No. Nil d/15.5.46

Memo: No. 26568 C-1/46-2 Edn., d/ 4/6/46.

The Commissioner, Tiruppur Mty. is requested to report ~~further~~ urgently whether the sum of Rs. 103,658 referred to in the resolution of the Cl. No. 114, d/ 13.5.46 represents the opening balance for 1946-47 in the General Account according to audited figures. He is also requested to state what portion of this amount will be required to meet

(i) the outstanding liabilities on 1/4/46; and

P.T.O

40

(ii) the expenditure on incomplete works not provided for in the B.E. for 1946-47.

3/6/46

3/6/46

To the Commissioner
Tiruppur Mty.
(Thro' the C.M.C.)

DPW 4/6/46

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9 (21) 41

ASST. SECRETARY TO GOVERNMENT
8 - JUN 1946
EDUCATION AND PUBLIC HEALTH DEPT.

From
Sri P.Doraiswami Mudaliar B.Sc.,
Commissioner, Tiruppur Municipality,
Tiruppur.

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

30590

Through
The Chairman, Municipal Council, Tiruppur.

Ref.No. A1-4457/1946. Dated the 6th June 1946.

Sir,

Tax . Education - Tiruppur Municipality - levy at enhanced rates from 1-4-1946 - particulars submitted.

----

pp5-6 ante Ref: Government Memorandum No.26568-C1-46-2 Edn dated 4-6-1946.

The particulars called for are submitted below:-

p3 ante

The sum of Rs.1,03658/- referred to in the Municipal Council's Resolution No.114 dated 13th May 1946 represents the opening balance under General Account Ordinary for 1946-47, as per accounts finally closed for 1945-46. The annual audit of accounts for 1945-46 is not yet taken up. Out of the above opening balance about a sum of Rs.12000/. may be required to meet the anticipated deficit under Elementary Education Account.

The outstanding liabilities on the 1st April 1946 and the expenditure on incomplete works not provided for in the Budget Estimate for 1946-47 are nil.

Commissioner. 6/6.

Forwarded. 6/6/46

Chairman,
Municipal Council.

DESPATCHED
6 JUNE 1946

Svs.6/6 p.

(72)

Tax - Education - Ml. cl., Tiruppur - Levy at enhanced rates from 1-4-46 - Previous orders cancelled.

37/5/7 (16)

From the ~~Commr~~ C.M.C., Tiruppur, d/15.5.46 — p1c.f.
" " Commr., Tiruppur Mty, Ref. No. A1-4457/46, d/6.6.46 — p7c.f

Memo: No. 26568 C-1/46-4 Edn., d/ 4/7/1946

pp14 7c.f
p22c.f of (C)

In the circumstances reported, the orders in para 3(ii) of G.O. 651 Edn. d/25-3-46 directing the Ml. cl., Tiruppur to enhance the rate of edn. tax to 3½ p.c. of property rentals are hereby cancelled. The question of increasing the rate of edn. tax should, however, be considered in connection with the E.E. fund budget for 1947-48.

p3n.f

p611 of Book No. 17

2. Under Section 32 (i b) of the M.E.E. Act, 1920 the Govt direct the Ml. cl., Tiruppur, to raise the contribution from general funds to E.E. fund from Rs. 26,300 to Rs. 41,234.

p23c.f of (C)
26300
+ 14934 — p3n.f
41234

3. The sanctioned budget for 1946-47, revised with reference to the orders above, will be as shown in the annexure.

To the Commissioner, Tiruppur Mty (thro' the C.M.C.) ✓
" " D.P.I. ✓
" " Exr of L.F.A. ✓
" " R.A. dept. ✓

24/6/46

26/6/46.

Desp. 6/7/46.

4/7/46

Annexure

P.T.O.

Annexure

Opening balance (as remitted)	4,390.
Receipts	
Education tax.	14,560
Other receipts	50
Govt grant	
i) under Section 37 of the E. E. Act	13,800.
ii) under the proviso to Section 37 of the Act	3,340.
iii) Compensation for loss of edn tax levied as surcharge on profession tax	2,846.
Contribution from General funds	41,234.
	75830
Deduct	
Refunds	-100.
Amount transferred to Capital	-8000
Total ordy	67,730
Capital	
Amount transferred from Ordinary	8,000
Total ordy + Capital	75,730
Total including opening balance	80,120

Expenditure	
1. Staff	
Salaries & allowances Masters	56,000
Clerks & servants	3,000
Contribution to P.F.	2,230
Edn. Tax Collection charges.	850.
2. Contingencies & Equipment	
Contingencies	
House rent	1,200
Other items	3,300
Equipment	
Furniture & apparatus	300
Library books & maps	100.
3. Repairs to buildings	800.
4 Interest on and repayment of debt	340
Total	68.120
Capital	
Lands & buildings	7,000
Furniture & apparatus	1,000
Total (Capital)	8,000
Total ordy & capital	76120
Closing balance	4,000
Grand total	80,120

24/6/46 26/6/46. 4/7/46

This balance is required to meet the expenditure referred to at 'M' on p12 f. but this has not been reflected in the draft as final orders on the matter have not yet been issued.

24/6/46

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(23) 45

From
Sri P. Doraiswamy Mudaliar, B.Sc.,
Commissioner, Tiruppur Municipality,
Tiruppur.

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

Thro'
The Director of Public Instruction, Madras.
" The Chairman, Municipal Council, Tiruppur.

L.Dis.No.9769/1946. Dated the 24th October 1946.

Sir,

Sub:- Funds- Elementary Education- Tiruppur Municipality- Payment of arrear dearness allowance- Deficit.

Ref- Government Memorandum No.26899-C-1-1946-1-Edn. dated the 23rd September 1946.

Due to the diversion of Rs. 41,234/- from the General Funds to the Elementary Education Fund as per Government Memorandum No.26568-C-1-46-4-Edn. dated the 4th July 1946, this Municipal Council is able to carry on the administration of the Elementary Education Fund till the end of the current year without advance subsidy from Provincial Funds.

pp 43-44 c f.
(I)

DIRECTOR OF PUBLIC INSTRUCTION
9874
23 OCT 1946
MADRAS

DESPATCHED
25 OCT. 1946

P. Doraiswamy 24/10
Commissioner.

Forwarded.

Chairman,
Municipal Council, Tiruppur.

T.V.S. 24/10.P.

46

L. F. Form No.236. லோ. ப. நமூனு ந. 236.—(*Tamil.*)
M. F. No. 144. மி. ந. ந. 144.

DUPLICATE-
பிரதி.

Form No. 27.
நமூனு ந. 27.

FLAT RATE CONNECTIONS BILL.
நிஷ்கரிஷையான வீதப்படிக்கான இணைப்புகளுக்குரிய பில்.

TIRUPPUR Municipal / Panchayat Board மியுனிஸிபல் / பஞ்சாயத்து போர்ட் **ELECTRICITY DEPARTMENT.** மின்சார இலாகா.

Service No. 1310
ஸெர்விஸ் ந.

Bill No. 3579
பில் ந.

Bill for week/month ending 20-1-19 43
19 -ம் வருஷ ... மாஸ ... உயோடு முடிவாதும் வாரத்துக்குரிய / மாதத்துக்குரிய பில்.

Mr. Rajan Rajan Co.
திரு

	Rs. ரூ.	A. அ.	P. பை.
For 25 Watt bulbs at ... annas. ... அணு வீதம் 25 வாட் பல்புகளுக்காக	..	..	
For 40 Watt bulbs at ... annas. ... அணு வீதம் 40 வாட் பல்புகளுக்காக	..	..	
For 60 Watt bulbs at ... annas. ... அணு வீதம் 60 வாட் பல்புகளுக்காக	..	..	
Fuse off call Card No. ... dated ... ப்யூஸ் சம்பந்தம் அற்றுப்போய்விட்டதென்பதைத் தெரிவிக்கும் அட்டை ந. ... தேதி			
Surcharge on payments to end of ... ... ன் முடிவு வரையில் செலுத்தபடவேண்டிய தொகைகளின்மேல் ஸர்சார்ஜ்			
Total / மொத்தம்		9	6

Rupees nil annas nine and pies six only.
ரூபாய் ... அணு ... பை மாத்திரம்

Date 22-1-19 43
தேதி, 19 ... மாஸ ... உ.

Commissioner. *Municipality.*

247

ASST. SECRETARY TO GOVERNMENT
1 - NOV 1946
66523
EDUCATION AND PUBLIC HEALTH DEPT.

D. Dis 98744 B8/46 d 30. x - 46

Submitted

~~Dep~~ for Director of Public Instruction
29/x

To
The Secy to Govt
Edn. & P.H. Dept.

NOTES (25) E&PH(C-1) 1

B.E.-1946-47- E.E. fund - Ml. cl., Tiruppur.

C.Ms.2494C-1/46 from the D.P.I., R.O.P. No. ~~97~~ B3/45-46, d/11.1.46

pp 1-2 c.f.

The R.E. for 1945-46 and the B.E. for 1946-47 of the E.E. fund of the Ml. cl., Tiruppur, call for the following ~~two~~ remarks.

(I) 2. R.E. for 1945-46 (i) In Memo No. 22762 A/45-5 Edn., d/26-10-45, the cl. was asked to adjust a sum of Rs.23,891 from the arrear toll compensation grant sanctioned to the cl. in the current year. As the R.E. is expected to close with a surplus even without taking credit for this amount, the cl. may be told that no amount should be adjusted to the E.E. fund from the arrear toll compensation grant.

p.7 c.f. (ii) The provision made under the head "Expenditure - Bldg" is in excess of that in the sanctioned budget. As the increase is mainly due to the payment of dearness allowance at enhanced rates, the provision made for excess expenditure may be approved.

p.20 c.f. of (a)

p.7 c.f. 3. B.E. for 1946-47 (i) The credit taken for contribution from gl. funds is Rs. 18,300, the contribution provided in the budget for 1942-43. Besides this, the cl. proposes to adjust a sum of Rs 7,000 to "E.E. fund - Capital" to meet the cost of construction of ely. school buildings. In their note on the general fund budget of the cl., the L.A. depth have stated that as the gl. fund account is expected to close with a deficit, the credit taken for contribution under the head "E.E. fund - Capital Receipts" may be deleted. The suggestion of L.A. may be agreed to, and the provision made under the head "Expenditure - Capital" deleted in view of the deficit in the E.E. fund account.

cf para 2(iii) of (a)

p.2 of (a)

p.7 c.f. p.3 c.f.

extract at (J)

p.7 c.f.

(ii) The B.E. is expected to close with a deficit of Rs. 10934. In their note on the gl. fund budget of the cl., the L.A. depth. have stated that that fund will work at a deficit and that the entire arrear toll compensation likely to be sanctioned to the cl. next year will be required to meet the deficit in the general fund budget.

p.7 c.f.

extract at (J)

(iii) The cl. is levying edn. tax at ~~1 3/4 p.c.~~ 1 7/8 p.c.

~~48~~

pp 43-44 of (I)

E&PH(C-1)

The E.E. fund budget of the Ml. cl., Tiruppur, as revised in the Memo No. 26568 C-1/46-4 Edn., d/ 4/7/46 is expected to close with a balance of Rs 4,000.

The cl. was not paid any subsidy towards the cost of d.a. to E.E. staff last year.

May be filed with G.O. 651 Edn., d/ 25-3-46. (J)

8/11/46

9/11/46

8/11/46.

The total rate of taxation is 15 $\frac{5}{8}$ pc and the rate at which tax can be levied in municipalities of this type is 20 p.c. If edn tax is raised from 1 $\frac{7}{8}$ pc to 3 $\frac{1}{2}$ the Cl. will get a net additional income of about Rs 11297 and the deficit will be reduced to Surplus of Rs 363. M

1 $\frac{7}{8}$
3 $\frac{1}{2}$
11297
−10934
363

4 Before the question of increasing the rate of edn. tax is decided LA may see for remarks on the question of contribution from gl. funds

1.3.46.

1/3/46 LA

EdP. H.W.O 2494 (C-1/46-1)

LOCAL ADMN. DEPT.
1-3-46
6245
1 MAR 1946
SECRETARIAT, MADRAS

L.A. Dept
Budt
passing orders on B.E. proposals

not put up 4/3

In G.O. No 356 LA d 22.2.46, the Tiruppur mcl has been permitted to adjust a sum ~~the entire~~ ~~arrear toll compn~~ of Rs 37,934 from the arrear toll compn likely to be sanctioned next year, towards wiping off the deficit in the general account and for securing the minimum balance. The Cl. has also been ~~told~~ asked to utilise the balance of Rs 4321 in the arrear toll compn for conservancy improvements in 1946-47.

5/3 ~~1946-47~~. In view of the deficit in the E.E. account in 1946-47 and of the inability of the general account to contribute towards the deficit the proposal of the E&PH. Dept to raise the rate of the Edn tax to 3 1/2 % may be agreed to in this Dept and the file returned to E&PH. Dept U.O.

5-3-46 Against a deficit of Rs 21,970 in the B.E. for 1946-7 under the General account, the Cl. has been permitted to draw Rs 37934 from the arrear toll compensation for wiping off the deficit and for securing the minimum balance. There is besides a ~~[illegible]~~ balance of Rs 4321 out of the arrear toll compensation grant for next year. The Cl. can therefore X

3,

(26)

X wipe off the deficit ~~in the~~ of Rs 10,934 in the Ely Edn. acct by the contribution of an equal amount + from the General account in 1946-7. This however is not a permanent source of income to the Ely Edn. acct for wiping off deficit in it. The satisfactory course would be to increase the rate of education tax to the extent necessary and make the account self supporting. The maximum rate upto which property tax (including edn tax) can be compulsorily raised in a Cl like this is 20%. and the present rate is only 15 $\frac{5}{8}$ % p.a.

+ (arrear tolls compn)

5-3-46

E&PH

Dp 5/3

LA-W.O 6245-1 Budt
5-3-'46

EdP. H (C-1)

Please see the note of the LA dept above. They say that an additional contribution of Rs. 10934 can be made from the general funds to avoid the deficit in the E.E. fund; but, they suggest, that, as this will not be a permanent source of income to the E.E fund, the rate of edn. tax levied in the mty ~~be~~ may be increased to the extent necessary (from 1 $\frac{7}{8}$ p.c. to 3 $\frac{1}{2}$ p.c.) It may be noted that the deficit in the E.E. fund is caused by the payment of dearness allowance which costs the E.E. funds Rs 22,530 in 1946-47. This will not be a permanent feature and if there is deficit in the E.E fund in future years, the question of increasing

12938 'X' above

their note above

'X' on p 3 ef

4

the rate of edn. tax may be considered then. In view of this and as the entire arrear toll compensation grant that will be sanctioned to the C next year has been ordered to be ~~af~~ adjusted to the Gl. funds, the L.A. deptt may be requested to ~~reconsider their decision~~ agree to an additional contribution of Rs 10,934 being made to the E.E. fund.

'X' on p2 ante

R

6-3-46

ASST. SECRETARY TO GOVERNMENT
12 MAR 1946
14177
EDUCATION AND PUBLIC HEALTH DEPT.

7/3/46 S

8/3/46 L.A

E&P.H W.O. 2494 C-1/46-2
8/3/46

L.A. Dept [illegible]

LOCAL ADMINISTRATION DEPT.
8 MAR 1946
SECRETARIAT, MADRAS

Please see the previous note of this Dept. on pp 2-3 ante. ~~This Dept~~ ~~Has~~ already stated on ~~that~~ page 3 ante the C may be permitted to wipe off the deficit of Rs 10934 in the E.E. Account in 1946-47 by ~~the contribution~~ adjustment of an equal amount from the ~~[illegible]~~ arrear toll compensation grant in 1946-47 vide portion marked 'x' on p 3 ante. The general funds will then close with a balance of Rs 9351 in 1946-47. The file may be returned to E&H. via R above.

7014

9.3.46 9.3.46

37934
21970
15964
4321
20285
10934
9351

The payment of an addl. contribution of Rs 10934 from the general to the Ely Edn. a/c may be agreed to, so far as 1946-7 is concerned. There seems to be no likelihood of the expre on establishment coming down to the old level. If dearness allce is discontinued, revision of salaries will come in. This Deptt may therefore suggest that the question of increasing the rate of edn tax may also be considered in order to make the Ely Edn. budget self-supporting.

M

P

11/3/46 E&PH

L A W.O. 7014
11-3-4

Secy
11-3-46

E&P.H C-1 5

27

The B.E. for 1946-47 of the E.E. fund of the M.C., Tiruppur, ~~as~~ revised with reference to the suggestions on ~~pp 1-2~~ page 1 ante is expected to close with a deficit of Rs. 10,934. The L.A. deptt agree to this deficit being met by an additional contribution from general funds in 1946-47. They, however, suggest that, as revision of salaries may ~~have~~ come into force if dearness allowance is discontinued, the question of increasing the rate of edn. tax may be considered.

para 3(ii) on p1 ante

'M' on p4 ante

'P' on p4 ante

This is very certainly pertinent.

A

verified from L.A budget file

L.A note on p3 ante

The C. levies edn. tax at $1\frac{7}{8}$ p.c of property rentals. The total rate of taxation is $15\frac{5}{8}$ p.c and the maximum rate at which considered suitable for municipalities of this type is 20 p.c. The levy of edn. tax at 1 p.c. p.a. will bring a net income of about Rs. 6,950.

ibid

verified

For orders.

14/3/46

The education tax may be increased by 1 percent for the present.

15/3/46 S

In view of A above & P on p:4 ante, tax may be raised from 1 7/8 to 3 1/2 p.c as originally proposed at M on p: 2 ante.

16/3

15/3/46

19 MAR 1946

I agree. The E.E. fund must be made self-supporting as far as possible.

18.3.46

In para 3(i) on p1 ante, it was suggested that the provision made under the head "Expe-

Capital" (Rs 8,000) may be deleted in view of the deficit in the general fund account and E.E. fund. As it has since been decided to increase the rate of education tax and as the L.A. have agreed to an additional contribution from general funds, the provision made under the head "Expr - Capital" may be allowed to stand. A draft order is submitted.

The contribution from general funds ~~suggested~~ proposed in the draft is ~~Rs 25,300~~ Rs 26,300 against Rs. 29,234 agreed to by L.A. ~~as~~ With the former amount, ~~only is required to balance~~ the budget closes with a balance of Rs363.

p 5

'M' on p4

p7 c f

Rs 18,300
+10934
29234

para 3(i) on p1 of 'M' p4

p3 of draft

28/3/46

28/3/46

[G.O. No. 651 Edn d. 25.3.46] p.p 21-23 c f

E.&P.H (C-1)

28

Tax - Education - M. Cl., Firozpur - Levy at enhanced rate from 1-4-46.

C.No. 18820 C-1/46 p1 c f

From the Commr, Firozpur Mty, Lr. No. B2-9533/45, d/2.4.46

The B.E. of the E.E. fund of the M. Cl. Firozpur, for 1946-47, was expected to close with a deficit of Rs 10,934. In order to make the E.E. fund self-supporting the Cl was directed to increase the rate of education tax from 1 7/8 p.c. of property rentals to 3½ p.c. per annum. Please see the orders in circulation at p 5 n. of G.O. 651 Edn., d/25.3.46. The Cl. now requests that the levy of education tax at enhanced rates may be postponed till 1-4-47. The contentions urged for the postponement of levy are

para 3(ii) on p1 n of C

para 3(ii) on p22 c of C

C

p3 c f

p1 c f

(i) that the rate of general tax was increased from 12½ p.c. to 15 5/8 p.c. with effect from 1-4-45;

ibid

(ii) that additional income of Rs 4,600 is expected as a result of the quinquennial revision of property tax; and

ibid

M

(iii) that the anticipated deficit after taking into account the income referred to above can be met by additional contribution from general funds (Rs 6,300).

H

(It will be seen that) Govt. have decided that retrospective effect from 1-7-44 should be given to the existing rate of dearness allowance sanctioned to Govt. servants. If this concession is extended to local bodies the M. Cl. will have to incur additional expenditure of about Rs 4,000.

X

p23 c f of C

In view of the fact that the ordinary receipts and expenditure budget is only just able to balance itself ~~the~~ it appears that the Cl. cannot afford to forego the income from the levy of edn. tax at enhanced rate.

10033
6 APR 1946

For orders whether ~~the~~ the Commr may be told that the orders in G.O. 651 Edn. d/25.3.46 will not be reconsidered and that he should take immediate steps for the levy of the tax at enhanced rates.

pp21-23 c f of C

L.A. may see with reference to 'M' above

8/4

E.&P.H No. 18820 C-1/46-1
6/4/46

6.4.46

6/4/46 S | L.A.

8

L. A. Dept
D

Please see the remarks of the E & P H Dept. on page 1 above. Without taking into account the arrear toll compensation the anticipated deficit under the gl. account of the Trippur municipal council for 1946-47 is Rs. 21,970. against the required minimum of Rs. 15,964. as per orders of Govt on the gl. budget. Subsequent to the passing of orders on the gl. Budget the Contribution from the gl. Acct. to the Ele. Edn. Acct has been increased from Rs. 18,300 to Rs 26300. The extra cost to the council on account of payment of dearness and war allowances at enhanced rates with effect from 1.7.44 will be about Rs.14000. If this extra cost ~~of~~ and the additional contribution to the Ele. Edn. Acct. referred to above are taken into account the deficit under the gl. account at the end of 1946-47 will be Rs 43970. Against this deficit the council has been asked to adjust Rs 37,934 from the arrear toll compensation. There will still be an uncovered deficit of Rs. 6036. against the required minimum balance of Rs. 15964. The additional income from the revision of property tax is estimated at Rs 24,750. If some margin is allowed for over-budgeting the additional income will be just sufficient to cover the deficit and to secure the working balance under the general account. The general account is not therefore in a position to

21,970
8000
14,000
43,970

X

9

~~L. A. Dept~~
~~D.~~

C1 AS2

(29)

X increased the contribution to the Ele. Edn. fund any further. With these remarks the file may be returned to the Edn & P. H. Dept.

8.4.46

8 4 46

E & P H

E & P.H (C-1)

Bl. 9/4

U.O. 10033-1-D. L.A.
9. 4. 46.

A draft memo is submitted.

9.4.46 9/4/46. 9/4/46 S 9/4/46

10/4/46

Asst. Secretary to Government
19280
0 APR 1946
Education and Public Health Dept.

Secretary, Edn. and P.H.
10 APR 1946

Issued as Memo: 18820 C-1/46-1 Edn., d/ 10.4.46

60
10/4.

p29 e/

(30) E&PH (C-1)

Tax - Education - M. Cl. Firozpur - Levy at enhanced rates from 1-4-46 - Reconsideration of previous orders -

C. No. 26568 C-1/46 From the C.M.C., Firozpur, d/15-5-46.
p 1 c f.
While passing orders on the E.E. fund
budget of the M. Cl., Firozpur for 1946-47, the Cl. was
para 3(ii) n directed to raise the rate of education tax from
p 22 c f of 1 7/8 p.c. of property rentals to 3 1/2 p.c. p.a. with effect
© from 1.4.46. The circumstances in which the orders
were issued are set out in the note on page 5 n.f.
1r. x1 © of G.O. 651 Edn., d/25.3.46. ~~The~~ Two subsequent requests
of the Cl. for a reconsideration of the orders were
p 29 c f of © negatived in Memo: 18820 C-1/46-2 Edn., d/10-4-46
p 33 c f of ibid and Memo: 21160 C-1/46-1 Edn., d/22-4-46. Please see
© the notes on pp 7-9 n.f. of G.O. 651 Edn., d/25.3.46.
The Cl. ~~has an~~ requests again that
p 3 c f the orders re: enhancement of edn. tax may be reconsidered and ~~the Cl.~~ that it may be permitted to consider the
question in connection with the budget for 1947-48.
If the Cl's proposal is given effect to, the E.E. fund
budget for 1946-47 will close with a deficit of
p 5 n f of © Rs. 10,934. The Cl. will have to incur an additional
M 'X' on p 7 n f expenditure of Rs 4,000 from its E.E. fund, if the proposal
of © under consideration of Govt to allow the servants of
local bodies the existing rates of dearness allowance
with ~~effect~~ retrospective effect from 1-7-44 is finally
10934 approved. The net deficit in the E.E. fund at the
+4000 end of 1946-47 will be Rs 14,934. The Cl. has stated
14,934 that the opening balance in the general funds on
p 3 c f 1-4-46 is Rs 1,03,658 against the anticipated
ibid balance of Rs 29,060. ~~Apparently~~ It has also ~~stated~~ ~~the Cl. considers~~
that the deficit of (Rs 14,934) in the E.E. fund in
ibid 46-47 can be met by additional contribution
from general funds.

The Cl. has also proposed to wait on
p 3 c f deputation on the Hon. M (Edn) and Secretary.

Before the file is circulated to H.M (Edn), L.A. may see for remarks on the question of additional contribution from general funds.

18/5/46

18/5/46.

BM
20/5/46 S

20/5/46 L.A.

E&P.H. No. 26568 C-1/46-1
20/5/46

LOCAL ADMINISTRATION DEPT.
21 MAY 1946
15371
SECRETARIAT

Local Admn. Deptt. (D)

The financial position of the Tiruppur - Municipal Council is as stated on pp.8-9 n.f. of G.O. No.651 Education, dated 25-3-46. The closing balance under the General Account for 1946-47 was calculated taking Rs.42,675/- as the opening balance for 1946-47. The Commr. now reports that the Opening balance under the General Account on 1-4-46 ~~will be~~ was Rs.1,03,658/-. No reasons have been given for this large increase. Before proceeding further, the E.& P.H. Deptt. may be requested to ask the Commr. to report whether the opening balance of Rs.1,03,658/- reported by him is according to the audited figures under the General Account and also to ~~give reasons for the large increase.~~ state what portion of it will be required to meet ~~the unpaid bills of~~ [illegible] (1) the outstanding liabilities on 1/4/46 and (2) the expre on incomplete works not provided for in the B.E. for 1946-47.

N.K. ~~MAD~~
22/5

31.5.46

31.5.46

Sr

Sr
1/6/46

E&P.H

E&P.H(C-1) No. 15371-18
1.6.46

ASST. SECRETARY TO GOVERNMENT
8 - JUN 1946
EDUCATION AND PUBLIC HEALTH DEPT.

Please see the note of the L.A. Dept above.

A draft memo is submitted.

3/6/46

BM
3/6/46

29610

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13 3

(31)

DG

pp 5-6 c.f.
p 7 c.f.

Issued as Memo: 26568 C-1/46-2 Edn., d/4-6-46.

From the Commr., Tiruppur Mty., Ref. No. A1-4457/46, d/6-6-46

Please see the letter from the Commr., Tiruppur Mty., at p. 7 c.f. The file may be sent to L.A. for remarks — vide their note on p 2 ante

15/6/46

15/6/46.

BM
15/6/46 LA

E&P.H No. 26568 C-1/46-3
11/6/46

LOCAL ADMINISTRATION DEPT.
12 JUN 1946
18150
SECRETARIAT

N.K 14/6

L. A. Dept.
D.

The Commr. Tiruppur Mly reports that there are no outstanding liabilities and that there are no items of expre on incomplete works not provided for in the B.E. The opening balance of Rs. 103658 under the gl. acct ordy on 1.4.46 is reported to be as per accounts finally closed for 45.46. In the absence of audited figures the figure now furnished by the Commr. may be accepted. The gl. fund can spare a sum of Rs. 14934 as addl. contribution to the Ely. Edn. fund. The question of increasing the Ely Edn tax may perhaps be considered in connection with the budget proposals for 1947.48

p 1 [illegible]

Sr
19.6.46

N.R
18.6.46

18.6.46

20/6

Sr
19.6.46 S

20/6/46
E&P.H

No. 18150-LA.
20.6.46

ASST. SECRETARY TO GOVERNMENT
21 JUN 1946
EDUCATION AND PUBLIC HEALTH DEPT.

33427

4/14

Edn. H(C-1)

CAO 25568/46 C1

Please see the note from p/ante.

As the L.A. deptt are agreeable to the Cl. making an additional contribution of Rs. 14,934 from its general funds to the E.E. fund, the orders in G.O. 651 Edn. d/ 25.3.46, directing the enhancement of edn. tax may be cancelled. If this is done, there is no need for the Cl. to wait on deputation on the H.M. (Edn).

pp 21-22 e/f ©

28.6.46

p l e f

A draft memo is subtd for orders as to circulation

24/6/46

26/6/46.

27/6/46

28.6.46

SECRETARY, EDN. AND P. H. DEPT.
4 - JUL 1946
GOVERNMENT OF MADRAS

Tsa
4.7-46

H.M. (Edn)

28/6/46

(32)