① ⑰

Sectt II-27—58,004—4-11-46.

Education and Public Health (1947) Department.

Ms. SERIES.

G.O. NO. 186 Edn., 186/1-2-47

Dated 1-2-1947.

[Despatch Abstract.]

Budget Estimate-1947-48-Elementary Education Fund-Municipal Council, Tirunelveli-Orders passed.

Back Papers.

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

Further Papers.

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

C1 (2)

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.
R.O.P.NO.88-B.3/46-47 dated 30-12-46.
£@£

Elementary Education Fund - Budget Estimate for 1947-48 -
Municipal Council, Tirunelveli

ASST. SECRETARY TO GOVERNMENT
6 JAN 1947
EDUCATION AND PUBLIC HEALTH DEPT.

Submitted.

HB

p 9 infra

2. The amounts shown against "collection charges" on the receipts side both in the ~~Budget Estimate~~ Revised Estimate for 1946-47 and Budget Estimate for 1947-48, should be transferred to the expenditure side and shown against "Education tax - collection charges" under "staff".

3. R.E. for 1946-47

p 9 infra

p18 e.f. (R)

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

4. B.E. for 1947-48

p 9 infra

The credit taken for Government grant under Sec. 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 1946-47

5. It is not clear what the sum of Rs.4360/- taken as credit under "Government grant for wiping of deficit" represents.

6. Accommodation is inadequate in the case of 8 boys schools and unsuitable in the case of 5 boys' schools. The accommodation of one girls' school is inadequate and unsuitable. The council should find ways and means to provide better accommodation for these schools.

7. The provision made under "equipment" may be utilised in consultation with the Inspecting Officers. The equipment in five boys' schools and all girls schools needs improvement.

8. The general condition of the Scavengers Colony Elementary School should improve.

9. Leave salary and dearness allowance are paid.

R. Narasimhan
for Director of Public Instruction.

To

The Secretary to Government,
Education and Public Health Department.

RVR 4/1/-

4/1

3

Proceedings of the Tirunelveli Municipal Council,
Dated 16-12-46.

Resolution No.426

Revised Estimate for 1946-47- and Budget Estimate for 1947-48 of the Tirunelveli Municipal Council.

The Revised Estimate for 1946-47 and the Budget Estimate for 1947-48 with the schedule of establishments are passed subject to the following specific sanctions.

x x x

12. The levy of fees in the Higher standards of Higher Elementary schools be continued in 1947-48 also.

13. The duty allowance paid to Head-Teachers at Rs.2/ for Higher Elementary schools and Re.1/- for Lower Elementary schools (excluding single teacher schools) be continued to be paid during 1947-48.

14. An increase of annas eight in the wages paid to sweepers who are drawing Rs.2/ and below per mensem is sanctioned from 1-4-47.

(Sd)T.Sriman Kantimatinathan,
Chairman.

(True extract)

20.12

Commissioner.

16/12/46

Tirunelveli Municipality.

(4)

Statement of marked variations explained.

Elementary Education Account.

Receipts.

X1 **Contribution from General Account.** For 1946-47 is increased for payment of arrear dearness allowance to teachers and also the increased pay to teachers on account of the ~~pre~~revision of their scales of pay from 1-4-46. For 1947-48, amount required for payment of increased pay has to be contributed from general funds in addition to the usual contribution.

In general, dearness allowance under all heads of accounts for 1946-47 has risen up due to the payment of arrear dearness allowance.

20.12

Commissioner.

18/12/46

7

Tirunelveli Municipality.

Certificate.

Certified that the provision made in the Budget in regard to staff, Equipment, Accommodation etc., is based on the actual requirements of each school and with reference to the recommendations of the Inspecting Officers and on the availability of funds.

10.12

Commissioner.

18/12

8

6080
4360
10440
8172
2268

8172
6080
2092

9 6

Elementary Education Estimate for 1946-47

Actuals for 1945-46	Estimate for 1946-47		Head of Account	Budget Estimate for 1947-48
	Budget	Revised		
4,216	–	1,1		
			Expenditure Ordinary	
30,473	30,200	31,1	1. Staff. Salaries & Allowances	
2,227	2,210	2,		
167	100	,900	(1) Masters	40,430
		,440	(2) D. A.	23,520
199	200	,100	(3) Contribution to PF	2,440
		190	(4) T. A.	200
			Collection charges	2,230
1,222	1,200	1,430	2. Contingencies & Equipment	
114	100		(1) Contingencies.	
		680	(a) House Rent	2,900
		,560	(b) Other Items.	2,100
14,758	15,872	16,		
7,034	7,034	7, ,500	(2) Equipment.	1,500
—	2,172	2, —	3. Prizes & Scholarships	100
–	8,172	8,		
12,590	12,590	12, ,000	4. Repairs to Buildings	1,000
		6,		
22	150	78,892 150		
1,242	5,000	787 4		76,420
65,238	70,280	74, ,370	Total	74,190
		78,800	Expenditure – Capital	
1,242	5,000	-	Lands and Buildings.	—
		2,800		76420
1,242	5,000	78 5,3,70	Total Expenditure Ordinary & Capital	74,190
66,480	75,280	74,042	Closing Balance	-2262
70,696	75,280	75,5,370	Grand Total including Closing Balance	74,190

4080
2954
7034

33

79.89892

74158

9 ⑥

Tirunelveli Municipality.

6

Elementary Education Fund - Budget Estimate for 1947-48 and Revised Estimate for 1946-47

Actuals for 1945-46	Estimate for 1946-47 Budget	Estimate for 1946-47 Revised	Head of Account	Budget Estimate for 1947-48
4,216	-	1,150	Opening Balance	2092
			Receipts Ordinary	
30,473	30,200	31,140	1. Education Tax	31020
2,227	2,210	2,430	Deduct Collection Charges	2230
167	100	100	2. Fines and Penalties under the Elementary Education Act.	100
199	200	200	3. Income from Investments etc.	200
1,222	1,200	1,200	4. School fees.	1,200
114	100	50	5. Other Receipts.	100
			6. Government Grant:—	
14,758	15,872	16,240	(i) under Sec. 37 of Ele. Edu. Act.	16,530
7,034	7,034	7,030	(ii) Under the Proviso to Sec. 37 of the Ele. Edu. Act.	7,034
—	2,172	2,170	(iii) Compensation in respect of Edu. Tax on Profession Tax and equivalent contribution.	2,170
-	8,172	—	(iv) Grant for wiping of deficit	4,360
		8,172	(v) Dearness allce comp	
12,590	12,590	12,590	7. Contribution from General Funds	12,590
		6,080	8. — do — additional	1,270
22	150	150	Refunds.	72216 150
1,242	5,000	78,892 150 78742	Amount Transferred to Capital	-150 72066
65,238	70,280	74,220 78742	Total	74,190 72066
			Receipts - Capital	
1,242	5,000	-	Amount Transferred from Ordinary	-
1,242	5,000	- 78742	Total	72066
66,480	75,280	74,220	Total Receipts Ordinary & Capital	74,190
70,696	75,280	75,370	Grand Total including Opening Balance	74,190
		79,892		74,158

Actuals for 1945-46	Estimate for 1946-47 Budget	Estimate for 1946-47 Revised	Head of Account	Budget Estimate for 1947-48
			Expenditure Ordinary	
			1. Staff. Salaries & Allowances	
36,862	38,240	38900	(1) Masters	40,430
23,648	22,570	27,440	(2) D. A.	23,520
1,994	2,220	2,100	(3) Contribution to P.F	2,460
188	240	190	(4) T. A.	200
		2430	Collection charges	2,230
			2. Contingencies & Equipment	
			(1) Contingencies.	
2,369	2,460	2680	(a) House Rent	2,900
1,482	1,950	1,560	(b) Other Items.	2,100
382	1,500	1,500	(2) Equipment.	1,500
—	100	—	3. Prizes & Scholarships	100
1,372	1,000	1,000	4. Repairs to Buildings	1,000
				76420
68,297	70,280	75,370	Total	74,190
		77,800	Expenditure - Capital	
1242	5000		Lands and Buildings	— 76420
69,539	75,280	77,800 75,370	Total Expenditure Ordinary & Capital	74,190
1,157	—	2092	Closing Balance	2262
70,696	75,280	75,370	Grand Total including Closing Balance	74,190
		79892		74158

DIRECTOR OF PUBLIC INSTRUCTION
23 DEC 1946
MADRAS

Tirunelveli Municipality
Elementary Education Funds Account

Abstract of the Budget Estimate for 1947-48

	Opening Balance	Receipt	Expenditure	Closing Balance
I Ordinary	Nil	74,190	74,190	Nil
II Capital	Nil	-	-	Nil
Total	Nil	74,190	74,190	Nil

8172
-6080
2092

31140
150

2 1/2

~~10530~~
2066

10528

A Chandrappan
4.12

Commissioner,
TIRUNELVELI MUNICIPALITY

18/12/46

11 ① Tirunelveli Municipality

Elementary Education Fund - Budget Estimate for the Year 1947-1948.

Serial No	Name of School	No. of Teachers employed	Duty allowance	Establishment Salaries	Dearness allowance	House Rent	Other Contingencies	Amount provided for Construction of School Building and Repairs	Amount provided for furniture Books, maps and other appliances	Amount provided for opening of New Schools	Amount provided for improving the strength of Teachers in existing schools	Prizes	Other Items.
1	Hindu Girls School Pettai.	3	12	848	590	132	60.	Rs 1000/- for repairs to buildings	Rs 1500/- in all	Nil	Nil	Rs 100/-	Rs 1296/- in all
2	Higher Elementary School Pettai.	8	24	2962	1573	Nil	36						
3.	Muslim Boys School Rahimanpet	3	12	~~848~~ 908	590	96	24						
4	Muslim Girls School M.G. Ward Pettai.	3	12	848	590	132	60						
5	Muslim Boys School M.G. Ward Pettai.	3	12	996.	590	180	24						
6	Hindu Boys School Pettai.	3	12	1033	590	114	24						
7.	Malayalamedu School Pettai.	1	Nil	281	195	Nil	18						
8	Kanthimathi Ward School Tirunelveli Town.	5	12	2006	1006	120	24						
9.	Scavenger Colony School	2	12	651	392	addl 84 Nil	18						
10	Public Caste Girls School Tirunelveli Town.	8	24	2902	1800	addl 180	60						
11	Kallanai Boys School	11	24	4144	2188	Nil	36						
12	Palta pattu School	4	12	1376	785	Nil	24						
13	Sambandar Ward School	2	12	663	392	Nil	24						
14	Palayapettai School	2	12	651	392	108	24						
15	Muslim Girls School Town.	2	12	565	392	Nil	60						
16	Thondar School	6	12	2177	1180	240	36						
17	Dharmaraja Ward School	2	12	711	392	Nil	18						
18	Boys School Rajagopalapuram Ward	5	12	1759	982	156	24						
19	Girls School "	6	12	1956	1180	168	60						
20	M.V. Boys School Higher Std	7	24	2792	1400	addl 108	30						
21	" Lower Std	11	12	3900	2164	720	36						
22	Kailasanathar Ward School	2	12	738	392	144	24						
23	Sindupoondurai Boys School	9	12	3147	1794	Nil	36						
24	Vayarpatti Boys School	4	12	1475	785	216	24						
	Total	112	324	39489	22334	2898 or 2900	804.						

Master as per schedule	39489.	
Pay of S. S.	617.	
Duty allowance.	324	
	40430.	40430.
Dearness allowance } As per schedule }	22561.	
" for S.S.	216.	
Leave allowance	960	
	23521.	23520
Contingencies Soap etc. As per schedule.	804.	
Stationery	500.	
Articles for prevocational teaching	300.	
Table Copies	200	
Miscellaneous	300	
	2104	2100.
Furniture & equipment		
Repairs	300	
New desks	800	
Scientific equipment	400	
	1500	1500.
Travelling allowance 16×12=	192.	200.
Provident fund		2440

Statement Containing particulars under the Following Heads.

	Particulars	No of Schools having Higher class								
		VIII Std	VII Std	VI Std	V Std	IV Std	III Std	II Std	I Std	Total
1.	No of schools on the date of submission of the Budget	3	-	1	19	-	1	-	-	24
2	No of schools proposed to be opened during the year	Nil								
3.	Total number of teachers employed in all the schools under the management of Local Body on the date of submission of the budget, the scale of pay in force, and the total no of teachers in all scale	23 Secondary Grade 30 3/2 45. 2/2 50 73 Higher Grade 23 2/2 . 45 7 Lower Grade 20 2/2 24 1/2 25 2 untrained and exempted @ Rs 20/- 2 Weaving instructors 23 2/2 . 45 1. qualified Tailoring Mistress " 2. Music Mistress " 110								
4	No of additional teachers proposed to be employed in (i) Existing schools. ii) School to be newly opened during the year and their scale of pay	 2 Nil								
5.	If the pay of the existing teachers is proposed to be revised the total number of teachers whose pay will be affected showing the present ~~scale~~ scale of pay and the extra provision made.	Nil								

112
16
2
1792
384
21504

B1-10608/46 2/C1 (o)

Tirunelveli Municipal Office,
Dated 23rd December,1946.

From

Sri. A.C.Kandappa Pillai,
Commissioner, Tirunelveli Municipality,Tirunelveli.

To

The Secretary to the Government of Madras,
Education and Public Health Department, Madras.

Through

The Chairman, Municipal Council,
Tirunelveli.

ASST. SECRETARY TO GOVERNMENT
26 DEC 1946
29572
EDUCATION AND PUBLIC HEALTH DEPT.

Sir,

Sub:- Elementary Education Fund- Municipal Councils- Arrears of Dearness allowance- Particulars submitted.

Ref:- Government Memorandum No.77862-C1-46-1 Edu. dated 18-12-46.

The arrear Dearness Allowance for the period from 1-7-44 to 31-12-44 for the Municipal school teachers was paid in the month of October,1946 and necessary provision was also made in the Revised Budget for 1946-47. The amount incurred on this account is Rs.4,126/-.

A.C.Kandappan
Commissioner. 23.12

Forwarded.

24/12/46

Chairman.

16

66/1/2/57

ⓞ 17 E&PH (C-1)

C. No. 413 C-1/47

p 1e-f

B.E. -1947-48 - E.E. fund - Ml. cl.,
Tirunelveli - Orders passed.

From the D.P.I., R.O.P. No. 88-B3/46-47, d/30-12-46.
G.O. (Ms) 186 Edn., d/ 1-2-1947

The Govt. pass the following orders on the R.E. for 1946-47 and the B.E. for 1947-48 of the E.E. fund of the Ml. cl., Tirunelveli.

p 18 ef of Ⓡ

2. R.E. for 1946-47. The cl. is permitted to raise the provision made under the head "Expenditure - Ordy" from Rs. 72,490 to Rs. 77,800.

p 2 infra

3. B.E. for 1947-48. The sanctioned budget for 1947-48 will be as shown in the annexure.

p 1e-f

4. An extract of the remarks of the D.P.I. in paras 2, 4 and 6 to 8 of his endorsement read above is communicated to the Commr. for information and necessary action.

To the Commr.,
Tirunelveli Mty
(Thro' the C.M.C.)
(with copy of paras 2, 4 & 6 to 8 on p 1e-f.)
" " D.P.I. ✓
" " Exr of LFA ✓
" " L.A. Deptt ✓

30/1/47

O/
31/1/47

OSM
31/1/47

Annexure
P.T.O.

Opportunities
57

18

Annexure

Receipts	Rs.	Expenditure.	Rs.
Opening balance. ✓	Nil.	1. Staff.	
		Salaries & allowances Masters	63950 ✓
1 Education tax ✓	31,020.	Contributions to P.F.	2,440. ✓
2. Fines & penalties ✓	100.	Travelling allowance	200. ✓
3. Income from investment. ✓	200.	Edn tax Colln charges.	2,230. ✓
4. School fees ✓	1,200.	2. Contingencies & Equipment	
5 Other receipts ✓	100.	Contingencies	
6 Govt. grant		House rent.	2,900. ✓
(i) under Secn 37 of the E.E. Act. ✓	16,530.	Other items	2,100. ✓
(ii) under the provisions to Secn 37 of the Act. ✓	7,034.	Equipment.	1,500. ✓
		3. Prizes & Scholarships.	100. ✓
(iii) ~~Adjust~~ Compensation for loss of edn tax levied as surcharge on profession tax ✓	2,172	4. Repairs to building.	1,000 ✓
(iv) Adjustment from A.T.C. Grant ✓	4,360.	Total	76,420 ✓
7 Contribution from General funds.	13,860	Closing balance	6
	76,576 ✓		
Deduct Refunds. ✓	—150.	Total	76,426 ✓
Total ordy	76,426 ✓		
Total including opening balance	76,426 ✓		

30/1/47

30/1/47

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(11) 19

B2-8650/47

Tirunelveli Municipal Office,
Dated 6th August, 1947.

From

Sri. R.Lakshmipathy, B.A.,
Commissioner & Special Officer,
Tirunelveli Municipality, Tirunelveli.

To

The Secretary to the Government of Madras,
Education & Public Health Department, Madras.

Sir,

Sub:- Elementary Education Fund - Tirunelveli Municipal Council- revision of scales of pay- additional expenditure involved- particulars - furnished.

Ref:- Government Memorandum No.52511-47-1-Cl dated 26-7-47 and para 5 of G.O.No.975, Edn. dated 10-5-47.

ASST. SECRETARY TO GOVERNMENT, EDUCATION AND PUBLIC HEALTH DEPT.
8 AUG 1947
64432

The Elementary Education Fund Account of this Council is working at a deficit. To cover the deficit for the year 1947-48 as per the sanctioned budget, a sum of ₨.4,360/- has been taken credit from the arrear toll compensation. The extra cost involved for this year on account of the revision of the scales of pay of the teachers with effect from 1-1-47 is ₨.7,573/- and an advance from Government is necessary to that extent for this year.

The yearly extra expenditure on account of the revision of the scales of pay of the teachers is ₨.5,836/- and on account of the grant of increment yearly, the expenditure will be increased by ₨.1,240/- year by year. Hence in the course of 10 years the extra expenditure is likely to go up to nearly ₨.16,000/ and unless the financial position is stabilised the deficit could not be covered for years to come. At present, the Municipal Council is contributing a fixed contribution of ₨.12,590/ from the General Account. The receipt under General Account has considerably increased due to the handing over of the proceeds of the Entertainments Tax, fully and due to the levy of surcharge on stamp duty. The fixed contribution to Elementary Education Account needs revision. In my opinion, the contribution may be raised to ₨.20,000/-. Secondly, the Government are contributing under section 37 of the Elementary Education Act only the amount equivalent to 1-1/3% of the annual rental of property, though this Municipality is levying an Education tax of 2½% on the annual rental value of the buildings. The Government may consider raising the limit of the contribution to the equivalent of the tax realised. Thirdly the rate of taxation may be raised from 2½% to 3%. If the above proposals are given effect to, the Elementary Education Fund Account could be placed in a sound position.

A

3. The particulars required in Government Memorandum No.52511-47-1-Cl dated 26-7-47 are furnished below seriatim.

1. Nil.
2. ₨.7,573/-
3. -(minus)7573/
4. The deficit may be avoided by an advance from the Provincial funds to the extent of ₨.7,573/-.
5. The rate of education tax levied in this Municipality is 2½% on the annual rental of properties.

6.8.47

Commissioner & Special Officer.

t.s.s.6-8

4/6.8.47

6.8.47.

20

KK 12/10 35 11/10 (12) 21

E. & P.H. (C.1)Dept.

Memo. No. 64432/47-~~3~~ Edn. Dated 10.10. 1947.

- -

Sub: E.E. Fund - Municipal Council, Tirunelveli, Revised scales of pay and grant of advance increments to teachers - Additional Expenditure - Provision for - Instructions issued.

Ref: G.O.No.975 Edn. dated 10-5-1947.
G.O.No.1154 Edn. dated 5-6-1947.
From the Commissioner, Tirunelveli Municipality No. 8650/47 dated 6-8-47
G.O.No.2035 Edn. dated 19-9-1947.

The Commissioner and Special Officer, Tirunelveli, Municipality is requested to take immediate steps to give effect to the Govt. orders read above. The deficit which may be caused by ~~the~~ in carrying the additional expenditure involved should be met ~~by an adjustment to the E.E. Actx, of a sum of Rs....... from the Arrear Toll Compensation Grant, sanctioned to the Council, in the current year, or~~ by an additional contribution of ~~a like amount~~ Rs. 10,000 from the General Account of the Council.

p. 3 n.f.

p. 2 n.f.

25.9.47

2. The suggestion of the Commr that the contribution under Section 37 of the E.E. Act, may be paid at an enhanced rate cannot be accepted.

To

The Commr., & S.O., Tirunelveli Mpty.
" Examiner of L.F. Accounts.
" D.P.I.
" L.A. Department.

2/10/47

16/10

B2-11997/47.

Tirunelveli Municipal Office,
Dated 28--11--1947.

From
Sri. R. Lakshmipathy, B.A.,
Commissioner, Tirunelveli Municipality.

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

Through
The Chairman, Municipal Council,
Tirunelveli.

Sir,

Sub: Establishment - Elementary Education Fund - Municipal Council, Tirunelveli - Revised scales of pay and grant of advance increments to teachers - given effect to.

Ref: Government Memo No.64432/47-3C1 Education dated 16--10--1947.

--

ASST. SECRETARY TO GOVERNMENT
95180
3-DEC 1947
EDUCATION AND PUBLIC HEALTH DEPT.

I beg to submit that the revised scales of pay and the grant of advance increments to teachers were given effect to from 1--1--1947.

Lakshmipathy 29.11.47
Commissioner.

Forwarded.

P. Ramaswamy 29/11/47
Chairman.

k.s.28-11.

E&PH (C1)

May be filed with ~~Trans.~~ No. 64432/D-2C1 Edn. dated 16.10.47.

(put up)

8.1.48

8/1/48

9/1/48

IX

E&PH (C-1)

B.E. - 1947-48 - E.E. fund - Ml. d., Tirunelveli

C. No. 413 C-1/47
p1cf.

From the D.P.I., R.O.P. No. 88-B3/46-47, d/30.12.1946.

The R.E. for 1946-47 and the B.E. for 1947-48 of the E.E. fund of the Ml. d., Tirunelveli, call for the following remarks.

p18 cf of (R)
p9cf
A

2. R.E. for 1946-47. (i) While passing orders on the E.E. fund budget for the current year, the d. was asked to adjust from the Arrear Toll Compensation Grant ~~[illegible]~~ Rs. 8,172. No credit has been taken under this head ~~[illegible]~~ Rs 8,1~~[illegible]~~

p18 cf of (R)

(ii) ~~[illegible]~~ the contribution from the general funds to Rs 12,590, the amount provided in the sanctioned budget.

'X' on p5cf

(iii) Provision has been made for the payment of the arrears of dearness allowance to the E.E. Staff.

p9cf
p18 cf of (R)
p9cf

(iv) The provision made for expenditure ~~[illegible]~~ Rs. 2,092.

p9cf
para 3(ii) on pp1-2 of (R)
B

3. B.E. for 1947-48 (i). ~~[illegible]~~ 12,590 ~~[illegible]~~ 1947-48 ~~[illegible]~~

p9cf (M)
p9cf
C

(ii) ~~[illegible]~~ sum of Rs. 4,360 under the head "Grant ~~[illegible]~~ wiping off the deficit" the B.E. for 1947-48 is expected to close with a deficit of Rs. 2,262. L.A. may be requested to state whether this deficit can be avoided by the grant of an additional contribution ~~the~~ from the General funds or ~~by~~ by the adjustment of the amount from the Arrear toll compensation Grant.

4. The d. was not paid any subsidy towards the payment of dearness allowance to the

C1 Bud II

E.E. Staff either during the current year or in the previous years.

S. L.A. may see for remarks

E&PH No. 413C-1/47-
11/1/47

8/1/47

9/1/47

11/1/47 LA

LOCAL ADMINISTRATION DEPT.
1112
11 JAN 47
SECRETARIAT, MADRAS

L.A. Dept (Bud II)

The General fund budget of the council (Tirunelveli) for 1947-48 has not yet been received. This may lie over till it is received and examined. L.o till 22.1.47

17.1.47

17.1.47

S.S.S.
17.1.47

The Gl. Budget of the Cl. has since been received and is examined in the L.F.

Since disposed

The contributions shown in the Ele. Edn. Budget and those provided for in the Gl. Budget are the same - viz. Rs. 18,670 for 46-47 and Rs. 13,860 for 47-48. This Dept. may agree to these contributions. The grant referred to at M on P.1 above represents the arrear toll compensation which the Cl. proposes to adjust to the Ele. Edn. Acct. in 47-48. With the proposed contributions from the Gl. Acct. and with the adjustment of Rs. 4360 of the A.T.C in 47-48 the Ele. Edn. Acct. will close with a Nil balance at the end of 46-47 as well as in 47-48. It is not necessary to ask the Cl. to adjust to the Ele. Edn. Fund a sum of Rs. 8,172 of the A.T.C. in 46-47. No alterations seem necessary either in the R.E. or in the B.E. of the Ele. Edn. Fund. With these remarks the file may be sent to E&P.H. Dept.

12590
6080
18670
13860

S.S.S.
26.1.47

27.1.47

27.1.47.

ASST. SECRETARY TO GOVT. EDUCATION AND PUBLIC H
29 JAN 1947
6727

E.&P.H.
17281
E&PH (C1)
L.A. No. 1112-1 Bud II
28.1.47.

The suggestions of L.A. Dn may be agreed to. A draft order is submitted.

27/1/47

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(13) 3 E&H. (C1)

C No. 64432/47
page 1 c.f.

From the Commr. and Special Officer, Tirunelveli Mpty.
B2. 8650/47 d 6.8.47

E.E. Fund - Mcl. Cl. Tirunelveli, - Revision of scales of pay - Additional expenditure.

page 18 c.f. ⊗
page 1 c.f.
page 18 f ⊗
page 1 c.f.
not put up

The budget of the E.E. Fund of the Mcl. Cl., Tirunelveli, for 1947-48 is expected to close with a 'Nil' balance. The council incurs an expenditure of Rs. 63,950 on the payment of salaries and allowances to teachers. An expenditure of Rs. 7573 has to be incurred in giving effect to the revised scales of pay sanctioned in G.O. No. 975 Edn. d 10.5.47 and G.O. No. 1154 Edn. d 5.6.47. The ~~increase in~~ additional expenditure on account of the revision of scales of pay will be about 12%. If provision is made for the additional expenditure the budget will close with a deficit of Rs. 7573.

2. The Commr. & Special officer, Tirunelveli Mpty. has submitted the following proposals for covering the deficit. —

page 1 c.f.

(1) The limit of the contribution paid by Govt. under Section 37 of the M. E. E. Act, 1920, may be rai

page 1 c.f.

(2) The Rate of education tax levied by the Council may be enhanced from 2½%. to 3%.

page 1 c.f.

A

(3) The fixed contribution paid from the Council's general fund to its E.E. Fund may be enhanced to Rs. 20,000.

3. Item (1) above. Under the Madras Elementary Education (Amendment) Act, 1941, the Govt. are not under statutory obligation to pay equivalent contribution from the Provincial funds in respect of the taxation levied by local bodies after the Amendment Act came into force. In G.O. No. 530 Edn. d 6.4.45, the Govt., however, agreed to pay the contributions to municipal councils equivalent to the average level of

pages 1-2 f
(F)

education Tax, which was in force in 1940-41, i.e. 1 1/3 % of property rentals in municipal areas. The Rel. cl. Tirunelveli levies education tax 2 1/2 % on the annual rental value of properties. The rate of education tax levied by the council prior to 8.7.41. i.e. the date on which the Amendment Act came into force was only 1 1/16 % p.a. Hence the Council is eligible for a contribution under Section 37 of the Act at 1 1/3 % only as per the orders issued in G.O. No. 580 Edn. d 6-4-45. If the policy laid down in (F) is relaxed ~~and~~ a higher rate of contribution than 1 1/3 % is paid in this case as suggested by the Rel. Commr. The same principle should, in all fairness, apply to all other Councils also, the result of which will be a ~~huge~~ large additional liability on Provincial funds. It is for orders whether the Commr. Tirunelveli Rpts. may be informed that his request for the payment of Govt. contribution at a higher rate cannot ~~not~~ be complied with.

page 1 c.f.

(F)

4. Item (2) ~~on~~ page 1 ante. The Council derives an income of Rs. 28,790 out of education tax. If the rate of education tax is enhanced from 2 1/2 % to 3% with effect from 1-10-47, it would fetch an additional income of Rs. 2879 during the current year, and an annual income of Rs. 5758. The Council levies property tax at 18 15/16 % p.a. on the annual rental value of properties, which is beyond the reasonable^x limit for a municipality of this type. ~~It is therefore doubtful whether it would be possible to enhance the rate of education tax as suggested by the Rel. Commissioner.~~ L.A. may be requested to advise whether the maximum laid down cannot be exceeded and the rate of tax enhanced.

page 18 of (X)

(x 15% in this case)

5. Item (3) on page 1 ante.

If the rate of education tax cannot be enhanced as suggested above, the entire anticipated deficit

5

may be covered either by a further adjustment of a like sum from the arrear Toll Compensation grant sanctioned to the Council during the current year or by an additional contribution from its general funds. If either ~~of~~ these two alternatives ~~are~~ is not feasible an advance will have to be made and recovered.

from Provl. funds

6. L.A. may see for remarks. ~~They may~~ ~~be requested to consider the suggestion at 'A' on page 1 ante.~~

22.8.47

22/8/47

OM ~~28/8/47~~ 5/9/47 S

6RM

L.A.

E-22-4-2-o Dro.
64432-LCI
6-9-47

Sd/ 9/9

LOCAL ... DEPT.
33220
9 SEP 1947
SECRETARIAT, MADRAS

L.A. Dept
C.Sec

Please see the notes of E & P.H. Dept on pages 1 to 3 above.

There is no scope for any increase in the rate of property tax as the rate now levied (18 15/16) is itself higher than the conventional limit (Viz. 15%⊕) for a Mty of this type not having ~~pipe~~ protected water supply or drainage but only electric lighting ✓

⊕ including ~~[illegible]~~ genl increase in scav tax

The deficit of Rs 7,573 caused by giving effect to revised scales of pay to teachers under Ele. Edn. Account can be met from the General Account by an additional contribution ~~as~~ (the arrear toll compensation sanctioned in 47-48 (and the balance left in 46-47) has been permitted in the budget order to be used on conservancy improvements not provided for in the budget) (The estimated closing balance after giving effect to the revised scales of pay will be (Rs 66,529 - Rs 7,891) Rs 58,638 under the General Account. This is far above the prescribed min balance of Rs 19,213.

RM 16/9/47

P.T.

4 6 E&A C

C1

With these remarks the file may be ~~passed on to Finance Deptt~~ returned to E&P.H. Department.

SN
13/9/47

16.9.47

RM
16/9/47 E&P

ASST. SECRETARY TO GOVERNMENT
19 SEP 1947
EDUCATION AND PUBLIC HEALTH DEPT.

15/9

24441

E&P.H. (C1) 16/9

In view of the remarks of L.A. from page 3 ante. it is for orders whether the proposal to enhance the rate of education Tax ~~[illegible]~~ levied by the council, may be deferred.

L.A. Ans. 33220-K
17/9/47

2. Orders have since been issued in G.O. No. 2035 Edn. d 19.9.47, directing the Mcl. cl. Tirunelveli, among others, to pay advance increments to the E.E. staff in its employ. The extra-expenditure on this item will be about Rs. 2400. The Council may be asked to meet this amount also ~~by~~ from an increased contribution from the general account.

ASST. SECRETARY TO GOVERNMENT
10 OCT 1947
81039
EDUCATION AND PUBLIC HEALTH DEPT.

(Additional [illegible])
7573
2400
9973

3. A draft memo. is submitted for approval. L.A. and Finance may see before issue.

29.9.47

29/9/47

2/10/47 S/ L.A.
Fin 3/10/47

L.A.
Fin.

E&P.H. U.O. No. 64432-2(C1)
3.10.47

L.A. Dept

LOCAL ADMINISTRATION DEPT.
4 OCT 1947
36772
SECRETARIAT, MADRAS

Seen.
RM
4.10.47 Fin

Fin. (Exp. A)

SN

The notes on pp. 1-3 above may be perused and the case returned to E.P.H.

Fin. U.O. 59622 EA-1
9.x.47

4/10

~~L.A. Ans. 36772-K~~

9.x.47

8.x.47

9/10/47

~~AVS~~

10/10/47

ADDITIONAL DEPUTY SECRETARY
6 OCT 1947
59622
FINANCE DEPARTMENT