close
6

Sectt. II-27—58,004—27-10-47.

Edn. (1948) Department.

Ms. SERIES.

1

G.O. NO. 1132 Edn.

Dated 5 - 5 - 48

29

[Despatch Abstract.]

B.E. 1948-49. E.E. Fund. Ml. Cl. Mayavaram.
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.

MAYAVARAM MUNICIPALITY.

(2)

From

Sri D. Thangiah, B.A.,
Commissioner,
Mayavaram Municipality,
MAYAVARAM.

4 FEB 1948
C.N.D. 418-B/48

To

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

R. C. No. A.1. 802. /48 Dated 3rd February 1948

Sub:
Through The Director of Public Instruction, Madras.
The Chairman, Municipal Council, Mayavaram.

Tax - Education Tax - Mayavaram Municipality - Increase of - sanction - Requested.

p 2 infra

Ref: M.C.R. No. 537 (3) dated 28--1--1948.

Sir,

p 2 infra

I submit herewith a copy of M.C.R. No. 537 (3) dated 28th January 1948 resolving that the Education Tax on all buildings and lands other than vacant sites be levied at the rate of 1½% of their annual rental value per half year with effect from 1-4-48, with the sanction of Government under Section 34 of the Elementary Education Act.

The present Elementary Education Tax is levied at ½% per half year on the Annual rental value of these properties. The Council at its Budget meeting held on 28-1-48 has resolved to increase the rate of Elementary Education Tax with a view to ~~make good~~ increase the income for the Elementary Education Fund in 1948-49 in view of the increasing expenditure. However there is a deficit of Rs.9,756/- in the Elementary Education Fund accounts as per the Budget Estimate for 1948-49, which is submitted to Government separately to-day.

I request that the Government may be pleased to accord their sanction under Section 34 of the Elementary Education Act for the increase of the Tax, as early as possible.

Thangiah
Commissioner. 3/2/48

s.r.3.2.

3/2/48

Forwarded

3/2/48

3.2.48
Chairman,
Municipal Council, Mayavaram.

p.t.o.

ASST. SECRETARY TO GOVERNMENT
14 FEB 1948
EDUCATION AND PUBLIC HEALTH DEPT.

Copy of M.C.R. No. 537.(3) dated 28th January 1948.

--

537. Revised Estimate for 1947-48 and Budget Estimate for 1948-49 for the General Funds of the Mayavaram Municipality prepared by the Commissioner and revised by the Finance Committee.

Revised estimate for the year 1947-48 and Budget Estimate for 1948-49 for the Elementary Education Funds prepared by the Commissioner and revised by the Finance Committee.

--

(3) The following proposition was moved from the chair and carried unanimously.

"Resolved that the Elementary Education Tax on all buildings and lands other than vacant sites be levied at the rate of 1½% on their Annual Rental value per half year with effect from 1-4-48 with the sanction of the Government under Section 34 of the Madras Elementary Education Act."

(Sd.) K.V.R. Venkatarama Reddiyar,
Chairman.

11032

(True copy)

Commissioner, 31.1.48.
Mayavaram Municipality

N.Dis 41832/48 d/ 11-2-48.

++

Submitted.

for
For Director of Public Instruction.

for
9/2/48
1072

To
The Secretary to Government
Education and Public Health Deptt
Madras.

Extract of the minute of Honourable Minister, Local Administration Department, MADRAS.

ASST. SECRETARY TO GOVERNMENT
11 FEB 1948
EDUCATION AND PUBLIC HEALTH DEPT.

(3)

Secretary L.A.

Mayavaram Municipal Chairman represents,

L.A. (F)
1. Appointment of Supervisor. Approval of the Government

It was sent about 3 months back.

E & P.H.
2. Approval for the raising of Education Tax by 1½ per cent.

Please let me know the action taken.

K.C.
5.2.

10244

LA Deptt. (7)

Item 2 above relates to E & P H Deptt. This may be sent to that Deptt for necessary action. They may be requested to circulate the case to H. M LA.

E & P.H
9.2.48

9/2/48

9/2/48

LA W.O. No 5012/48-17
10.2.48.

R.O.P.No. 70 B3/47-48. d/ Madras, 17--2--1948. ④

5

Subject.

Elementary Education Fund - Budget Estimate for 1948-49
Municipal Council, Mayavaram

--

Submitted.

p 13 infra

2. The amounts shown against "Collection charges" on the Receipt side in the Revised estimate for 1947-48 and Budget Estimate for 1948-49 should be transferred to the expenditure side and shown against Education tax collection charges under "1-Staff".

p. 15 infra

3. Revised Estimate for 1947-48. The expenditure under Ordinary is in excess of the sanctioned estimate. The sanction of the Govt is necessary for the increased expenditure.

13233

p. 7 infra

4. Budget Estimate for 1948-49. The credit taken for Government grant under Sec. 37 of the Madras Ely.Edn. Act is liable to -- revision with reference to the actual amount of Education tax realised and adjusted to the fund during 1947-48.

Secretary ... Department ... Education and Public Health 23

5. Accommodation is unsuitable in Dabir St. Municipal School for boys. The building of the Sitharkadu Municipal school should be extended. Play ground space provided for the Municipal schools at Chinna Eralip[illegible]du St and Sendangudi is inadequate.

6. Additional equipment should be supplied to the Municipal schools at Alagappa Chetty St and Sitharkadu.

7. Time scales ~~afxpx~~ are adopted. Leave salary and Dearness allowance are paid.

For Director of Public Instruction

To

The Secretary to Govt., Edn & P.H. Department.

P.R.K. 19/2/48

3/19/2

7

R.C. No. B.1. 6625.47.

Municipal Office, Mayavaram,
3rd February 1948.

(5)

From

Sri D. Thangiah, B.A.,
Commissioner,
Mayavaram Municipality.

DIRECTOR OF PUBLIC INSTRUCTION
5 FEB 1948
MADRAS
Rdh 20 A 7/1457-48

To

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

Through

The Director of Public Instruction,
Madras.

The Chairman, Municipal Council, Mayavaram.

Sir,

Sub: Budget - 1948-49 - Mayavaram Municipality - Elementary Education Fund - Submitted.

--

pp 13-15 infra

I submit herewith the revised estimate for the year 1947-48 and budget estimate for the year 1948-49 of the Elementary Education Fund in duplicate as approved by the council with the prescribed enclosures. A schedule of Establishment and a copy of the resolution of the council approving the budget are enclosed. On account of payment of revised scale of pay and weightage to the staff, in the year 1947-48, as per directions of the Government, the council had to transfer the large sum of Rs.19,855/- from the General Account Ordinary to the Elementary Education Fund to make good the deficit. Consequently important and essential items of Expenditure such as re-metalling of main metalled roads etc., has had to be postponed for the next year.

p 17 infra

A

2. Budget Estimate for 1948-49 - The Council was able to provide in the Budget Estimate of 1948-49 for a contribution of only Rs.3,148/- from the General Funds, ~~[illegible]~~ to the Elementary Education Funds, as there is not sufficient balance under the General Funds. Even now the closing balance under the General Funds is short of the minimum closing balance prescribed by the rules by Rs.6,330/-. To reduce the deficit under the Elementary Education Fund, the Council has resolved to increase the Elementary Education Tax on all buildings and agricultural lands with the permission of the Government from 1/2% of their Annual value per half year to 1½% per half with effect from 1-4-1948. An equivalent amount of receipts under tax has been taken as Government Grant. Still the budget closes with a deficit of Rs.9,756/-.

M

K

With a view to make good the deficit the Council has resolved to request the Government to sanction a special grant from Provincial Funds, as the deficit has been caused by the grant of Dearness Allowance and pay at revised rates with weightage for past service-- vide M.C.R. No. 538 (9) dated 28.1.48.

p 11 infra

3. The Government have been addressed to-day separately for sanction, under Section 34 of the Elementary Education Act, for increasing the rate of Elementary Education Tax. It is requested that this may be sanctioned, as early as possible. It is also requested that a special grant of Rs.10,000/- may be sanctioned for this Municipality to wipe off the deficit under the Elementary Education Fund.

pp 1-2 ante

P.t.o.

4. In this connection, I beg to state that this Municipality maintains two big High Schools (one has a strength of over 700 and the other about 1100 students in Forms I to VI); and as these institutions are also working in deficit, the Council has to maintain them from its General Funds. The number of Elementary Schools maintained by the Municipality is as many as 20; and this large number of Elementary Schools has contributed to the swelling up of the expenditure. To divert the General Funds to meet the deficit under the Elementary Education Fund would lead to many of the essential needs of the town being left unprovided. Further, it would not be justifiable to do so, when an Elementary Education Tax is also levied on the public. In consideration of these facts, it is requested that the Government may be pleased to accede to the request of the Council.

Commissioner. 3/2/48

3/2/48

Forwarded

3.2.48

Chairman,
Municipal Council, Mayavaram.

s.r.3.2.

1. Copy submitted in advance to the Secretary to the Government, Education and Public Health, Madras.
2. Copy to the District Educational Officer, Tanjore. ✓
3. " to the Deputy Inspector of Schools, Mayavaram.
4. " to the Inspectress of Girls' Schools, VIII Circle, Tanjore.
5. " to the Sub Assistant Inspectress of Girls' Schools, Tanjore East, Girls Range, Negapatam.
6. " to the District Inspector of Local Fund Accounts, Tanjore.

Nt.
3/2/48

(b)

Copy of Council's Resolution No. 538, dated 28-1-1948.

538. Revised Estimate for the year 1947-48 and Budget Estimate for the year 1948-49 for the Elementary Education Funds prepared by the Commissioner and revised by the Finance Committee.

Janab Muhammad Ismail moved the following motion which was seconded by Sri S.V.S. Kandaswami Chettiar.

"Resolved that the revised estimate for the year 1947-48 and the Budget Estimate for the year 1948-49 of the General Funds and Elementary Education Funds of this Council prepared by the Commissioner as amended by the recommendations of the Finance Committee be approved."

*　　　　*　　　　*

3. The following proposition was moved from the Chair and carried unanimously:

B "Resolved that the Elementary Education tax on all buildings and lands other than vacant sites be levied at the rate of 1½% of their Annual rental value per half year with effect from 1-4-48 with the sanction of the Government, under section 34 of the Madras Elementary Education Act."

*　　　　*　　　　*

8. Resolved to request the Government to sanction grant equivalent to the tax levied under the Elementary Education Act.

A 9. Resolved to request the Government to make a special grant to the Council to cover the present deficit of about Rs.10,000/ in the Elementary Education Budget in view of the poor state of the General finances of this Council.

10. The Council accords specific sanction for the following provisions under the ordinary expenditure;

(a)　　*　　　　*　　　　*

(b) Rs.1,500/- in the Budget Estimate of 1948-49 for the provision and repair of the furniture for the Municipal Elementary Schools.

*　　　　*　　　　*

19. Resolved that necessary notifications under section 78 of the Madras District Municipalities Act be published for the proposed increased levy of lighting tax and Education Tax.

*　　　　*　　　　*

29. Resolved that the other recommendations made by the Municipal Health Officer, Headmasters of Municipal High Schools, Commissioner, Councillors, District Educational Officer, District Health Officer, Deputy Inspector of Municipal Councils and Local Boards in their inspection notes and by the resolutions of the Councils be dropped for want of finance.

30. Resolved that the Revised Estimate for 1947-48 and the Budget Estimate for 1948-49 under all accounts viz., A, B, C, E and F. be passed subject to the above resolutions.

(Sd.) K.V.R. Venkatarama Reddiyar,
Chairman.

(True copy)

8/2

Commissioner,
Mayavaram Municipality.

S.r.3.2.

3/7/48

13

(7)

BUDGET ESTIMATE OF THE ELEMENTARY EDUCATION FUND, MAYAVARAM MUNICIPALITY

1948-49.

Summary.

1.	Opening Balance. 2.	Receipts. 3.	Expenditure. 4.	Closing Balance. 5.
		Rs.	Rs.	
I. Ordinary	-	44,480	54,236	minus 9,756
II. Capital	.	1,000	1,000	

Receipts.

Actuals of 1946-47. 1.	Revised Estimate for 47-48. 2.	Heads. 3.	Budget Estimate for 48-49. 4.	Remarks 5.
	1,644 ✓	Opening Balance Ordinary		
4,720 2	4,850	1. Education Tax	14,550 ✓	
	20	Refunds	20	
-	-	Deduct collection charges.	-	
	4,830 ✓	Net	14530	
		2. Fines and penalties under the Elementary Education Act		
		3. Investments realised		
		4. Income from investments		
		5. School fees		
		6. Endowments		
2,700		7. Government Grant for deficit		
5,854	12886 ✓ 10,800	8. Other receipts - Arrear toll compensation Government Grant		
		9. Government Grant		
4,643	4720 ✓ 4,700 ✓	(i) Under Section 37 of the Elementary Education Act	4830 ✓ 14,550	
12,251	12,251 ✓	(ii) Under proviso to section 37 of the Act.	12,251 ✓	
18,932	18749 ✓ 19,855	10. Contributionfrom the General Account	12,549 ✓ 3,149	
	53456 -20	Total - Refunds - Refunds -	44180 -20	
2,712	1000	Deduct D.A. Grant, Tax Appropriation to Elementary Education Capital	1000 43160 1000	
46,388	52,436 ✓ 1000 53436 55080 ✓	Net Total	44,480 ✓ 44480 ✓ 44160 ✓	

4634
7617
12251

CAPITAL

1. Government Grant
2. Endowments and contributions
3. Loans

P.t.o.

15

⑧

Receipts - Contd.

	1,000	4. Contribution from the General account of the local body	1,000	
		5. Appropriation from Education		
		6. Ordinary - Investments realized		
46,388	53,436	Total	55,236 45,480	
46,388	55,080	Total Including Opening Balance	55,236 45,480	

Expenditure.

ORDINARY

		1. Staff		
40,383	E 31,350 14,600 } 45,950	Salaries and allowances Masters (including the salary of Supervisor of Elementary Schools and his cycle allowance) Clerks and servants	45155 { 30,905 14,250	D.A.
1,163	1,815	Contribution to Provident Fund	1,885	
301	315	Collection charges	800	
		Travelling allowance Stipends of teachers sent for training.		
		2. Contingencies and equipment		
42	650	Furniture and apparatus	E 1,500	
	200	Library books and maps	200	
		Contingencies:		
1,744	2550 ~~2,250~~	House rent	2,196	
719	1,600	Other items	1,500	
		3. Prizes and scholarships		
393	1,000	4. Repairs to buildings	1,000	
		5. Interest on and repayment of debt.		
		6. Investments made		
44145 ~~44,475~~	54,080	Total Ordinary charges	54,236	
		Capital		
	1,000	1. Land and Buildings	1,000	
		2. Equpment		
		3. Furniture and apparatus		
		Library books and maps		
		other items.		
		Investments made		
	1,000	Total capital charges	1,000	
44,745	54,080	Total ordinary charges	54,236	
44,745	55,080	Total ordinary and capital charges	55,236	
1,643	- Nil	Closing balance	- 9,756 - 11076.	
46, 388	55,080	Total including closing balance.	45,480	

55236
44160
-11076

Daugh...
3/7/48

3/7/48

Commissioner.

COMMISSIONER,
MAYAVARAM MUNICIPALITY

(9)

Commissioner's Note On the Budget Estimate Dt 29.12.47

::

ELEMENTARY EDUCATION.

On account of payment of revised scale of pay and weightage to the staff, the expenditure has been considerably raised and to meet this excess it is proposed to raise the Education tax by ½% per half year with an equivalent grant from Government, credit has been taken for both the items. Yet there is a deficit of Rs.18,026/-. It would be better to raise the Education Tax by 1% per half year instead by ½% - raising the total Education Tax to 1½% per half year. This will help to reduce the deficit. The balance of deficit can be made good only through a special Government Grant from Provincial Funds, as the Municipal General Funds are too slender even to meet the essential expenditure falling under General Revenues.

Recommendations of Inspecting Officers of the Education Department, Deputy Inspector of Municipal Councils and Local Boards, District Health Officer, Municipal Health Officer and Headmasters of High Schools and proposals of councillors are placed before the Council for decision.

Sd D. Thangaiah,
29.12.47.
Commissioner.

s.r.3.2.

M.P.
3/2

++

True Copy.

4/2

Commissioner - ~~in-charge~~, Delegate
Manavanam

53,436
1644
55,080

4850
14550

14550
4830
9720
1356
11,076

Note: The Budget should be accompanied by a statement containing particulars under the following heads.

1. Number of schools on the date of the submission of the budget.

Number of schools having as the Highest classes.

VIII	VII	VI	V	IV	III	II	I
-	-	-	20	-	-	-	-

2. Number of schools proposed to be opened in the ensuing year — Nil

3. Total number of teachers employed in all the schools under the management of the local bodyon the date of submission of the budget the scales of pay in force and the number of teachers in each scale

	Boys. School	Girls School
Secondary Grade Rs.40-1½-55-75	7	1
Higher Grade Rs.30--1--45	44	15
Lower Grade Rs.23--1--33	4	1
Total	55	17

4. Number of additional teachers proposed to be employed in

(i) Existing schools; and — NIL

(ii) Schools to be newly opened during ensuing year and their scales of pay.

5. If the pay of existing teachers is proposed to be revised the total number of teachers whose pay will be affected showing the present and proposed scales of pay and the extra provision made for the purpose. — NIL

++

[illegible] 4/12
Commissioner, ~~Delegate~~,
Mayavaram Municipality.

2 3/7/48

ELEMENTARY EDUCATION.

S.No. 12	Name. 2.	Designation. 3.	Scale of pay. 4.	Pay. 5.	Remarks. 6.
	Sri S. Gopala Ayyar	Supervisor	45--2--85	63 65	1.1.49
1.	Sri M.V. Subramaniam Headmaster's allowance	Secondary Grade	40-1½-55-2-75	49 50½ + 2	"
2.	" V. Subramaniam Headmasters allowance	"	"	43 44½ 2	"
3.	" R. Srinivasan Headmasters allowance	"	"	41½ 43 2	"
4.	" K.S. Nagarajan Headmasters allowance	"	"	43 44½ 2	"
5.	" K. Sambandam Headmasters allowance	"	"	41½ 43 2	"
6.	" R. Virudhachalam Headmasters allowance	"	"	41½ 43 2	"
7.	" K. Appulingam Headmasters allowance	"	"	41½ 43 2	"
8.	" K. Ramaswamy Iyer	Higher Grade	Rs.30--1--45	36 37	"
9.	" N. Venkoba Rao	"	"	36 37	"
10.	" K.C. Vaithinathaswamy	"	"	36 37	"
11.	" L. Govindaswamy Pillai	"	"	36 37	"
12.	" R. Raghothamachary	"	"	36 37	"
13.	" S. Narayanaswamy	"	"	36 37	"
14.	" S. Jagannathan	"	"	36 37	"
15.	" S.S. Subramaniam	"	"	36 37	"
16.	" S. Sivaprakasam Pillai	"	"	36 37	"
17.	" G.S. Vaithinatha Ayar	"	"	36 37	"
18.	" A. Venkatarama Naidu	"	"	36 37	"

p.t.o.

19.	Sri M.S. Singaram Pillai	Higher Grade.	Rs.30-1-45.	36 37	1.1.49
20.	" C. Govindaswamy Pillai	do.	do.	36 37	"
21.	" A. Anthoniswamy Nadar	do.	do.	34 35	"
22.	" V. Kanagasabai Chettiar	do.	do.	34 35	"
23.	" S. Thanaswamy Nadar	do.	do.	34 35	"
24.	" A. Renganatham Pillai	do.	do.	33 34	"
25.	" T. Narasimha Iyengar	do.	do.	34 35	"
26.	" Mir Azimuddin	do.	do.	32 33	"
27.	" I. Adaikalaswamy	do.	do.	33 34	"
28.	" N. Ramu Pillai	do.	do.	33 34	"
29.	" P. Somasundaram Pillai	do.	do.	32 33	"
30.	" M. Shunmugham Pillai	do.	do.	33 34	"
31.	" R. Narayanan	do.	do.	32 33	"
32.	" S. Venkataraman	do.	do.	32 33	"
33.	" S. Chockalingam	do.	do.	32 33	"
34.	" S. Abdul Gaffoor	do.	do.	32 33	"
35.	" N. Rengarajan	do.	do.	32 33	"
36.	" S. Renganathan	do.	do.	32 33	"
37.	" K.P. Ramanathan	do.	do.	32 33	"
38.	" N. Ramaswamy	do.	do.	32 33	"
39.	" K. Ramamurty	do.	do.	32 33	"
40.	" P. Swaminathan	do.	do.	32 33	"
41.	" G. Rajanayakam	do.	do.	32 33	"
42.	" P. Palanivelu	do.	do.	31 32	"

Ele. Edn (Contd.)

43.	Sri M. Ganesan	Higher Grade	Rs.30--1--45	31 32	1.1.49
44.	" S. Velayutham	do.	do.	31 32	"
45.	" S. Rajaraman	do.	do.	31 32	"
46.	" T.R. Xavier	do.	do.	31 32	"
47.	" Sundaresa Mudaliar	do.	do.	31 32	"
48.	" P. Mahaboobkhan	do.	do.	33 34	"
49.	" S. Ganesan	do.	do.	31 32	"
50.	" S. Somasundaram	do.	do.	31 32	"
51.	" S. Sambandham	do.	do.	30	
52.	" R. Viswanatha Iyer	Lower Grade	Rs.23--1--33	31 32	"
53.	" P. Gopalakrishnamachariar	do.	do.	31 32	"
54.	" G.S. Ramaswamy Ayyar	do.	do.	27 28	"
55.	" S. Muniswamy Mudaliar	do.	do.	27 28	"
56.	Srimathi J. Samuel Headmistress's allowance	Secondary Grade	Rs.40-1½-55-2-75.	41½ 43 2	"
57.	T. Thetaravoo	Higher Grade	Rs-30--1--45	40 41	"
58.	M.J. Rebecca	do.	do.	40 41	"
59.	D. Esther Sirmoney	do.	do.	40 41	"
60.	A.P.V. Thanamoney	do.	do.	38 39	"
61.	M. Arputham	do.	do.	40 41	"
62.	J. Santhosham	do.	do.	36 37	"
63.	S. Kamakshi Boi	do.	do.	34 35	"
64.	Esther Papammal	do.	do.	33 34	"
65.	C. Adaickala Mary	do.	do.	33 34	"

(14)

66.	D. Thangamoney	Higher Grade	Rs.30--1--45	32 33	1.1.49.
67.	R. Devaky	do.	do.	32 33	"
68.	Thavam Soundaram	do.	do.	32 33	"
69.	R. Sithalakshmy	do.	do.	31 32	"
70.	Ingnachimuthu	do.	do.	31 32	"
71.	A. Pattammal	do.	do.	31 32	"
72.	S. Paripurnam	Lower Grade	Rs.23-1-33	31 32	"

Pay including Leave allowance	- Rs.30,905
Dearness allowance	-Rs. 14,250
Total ..	45,155

4/2

Commissioner ~~in-charge~~, Delegate
Mayavaram Municipality.

3/2/48

U.P.
3/2/48

29

(15)

(in Their file) Extract ~~from~~ of the remarks of the Local Administration Department regarding Budget Estimate for 1948-49 - Mayavaram Municipal Council.

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* * *

ELEMENTARY EDUCATION ACCOUNT: The standard contribution is Rs.12,549. Provision is made for the payment of a contribution of Rs.19,855 in the Revised Estimate for 1947-48 and Rs.3,149 in the Budget Estimate for 1948-49. In addition, a sum of Rs.1,000 is proposed to be contributed to the Elementary Education account "Capital" in 1947-48 as well as in 1948-49. The contribution approved while passing orders on the Elementary Education budget for 1947-48 is Rs.13,749 (Rs.12,749 ordinary and Rs.1000 capital). In Memorandum No.75593-3-C1/47, dated 3rd November 1947 an additional contribution of Rs.5,000 from the General funds was also sanctioned. In addition the council has also been permitted to adjust a sum of Rs.10,800 from the arrear toll compensation sanctioned to it in the current year. With the increased contribution, the Revised Estimate for 1947-48 under this account closes with a nil balance. The contribution provided in 1947-48 may be restricted to Rs.18,749 already approved. The Elementary Education account for 1947-48 will then close with a deficit of Rs.2,106 which can be wiped off by adjus-ting a similar amount from the arrear toll compensation sanctioned in the current year. The Elementary Education for 1948-49 as framed by the council closes with a deficit of Rs.9,756. The council may be asked to raise the contribution provided in 1948-49 to the usual contribution of Rs.12,549. The Elementary Education account will then close with a deficit of Rs.1,356 which can be avoided by adjusting an equal amount from the arrear toll compensation likely to be sanctioned in 1948-49.

* * *

CONTRIBUTION FROM GENERAL ACCOUNT TO ELEMENTARY EDUCATION ACCOUNT: The standard contribution is Rs.12,549. However, in the orders on the Elementary Education budget for 1947-48 and others, a higher contribution of Rs.18,749 was fixed for the current year. In the Revised Estimate for 1947-48 a still higher contribution of Rs.20,855 has been provided. When there is the Arrear Toll Compensation available, it is unnecessary to raise the contribution thus. The contribution in 1947-48 may be limited to the figure already approved, viz. Rs.18,749 and the resulting deficit in the Elementary Education Account (Viz. Rs.2,106) may be allowed to be wiped off by adjustment of an equal amount from the Arrear Toll Compensation sanctioned in the current year.

~~R.D.P.~~
R.D.P. 26/2.
R.D.P. 26/2.
P

For 1948-49 a contribution of Rs.4,149 only has been provided. There is no reason why the contribution should be reduced from the standard figure, leaving the Elementary Education Account for the year in deficit. The contribution for 1948-49 may be raised to Rs.12,549. The Elementary Education Account will even then close with a deficit of Rs.1,356 which may be avoided by adjusting an equal amount from the Arrear Toll compensation expected next year.

R
R.D.P. 26/2

REVISED ESTIMATE FOR 1947-48: The general account-ordinary opened with a balance of Rs.14,050. The revised Estimate for 1947-48 (altered as proposed above and not taking into account the Arrear Toll Compensation sanctioned in the current year) wi close with a balance of Rs.8,923, after meeting a capital expend-ture of Rs.8,500. This capital expenditure includes a sum of Rs.5,900 for conservancy improvements, which is debitable to the Arrear Toll Compensation. The council may therefore be permitt to adjust to its general funds a sum of Rs.5,900 from the balan of the current years' A.T.C. left after meeting the deficit in the Elementary Education Account. The closing balance under the general account will then be raised to Rs.14,823.

R.D.P. 26/2.

BUDGET ESTIMATE FOR 1948-49: The Budget Estimate for 19

1949

1948-49 (altered as proposed above and not taking the Arrear Toll Compensation into account) will close with a deficit of Rs.18,250. The deterioration of the financial position is partly due to a relatively high provision for road maintenance and for capital expenditure. After adjustments to the Elementary Education Account and to the general account, there will be left a total balance of Rs.23,176 in the Arrear Toll Compensation for the current year, and the next year. The whole of this balance may be allowed to be adjusted to the general funds, which will then close with a small balance of Rs.4,926 against the prescribed minimum working balance of Rs.14,600. The Council may be asked to make up the deficiency in the working balance by reducing capital expenditure to necessary extent.

* * *

N.C.N.
25-2-48.

R.D.P.
26-2-48.

E.S.P.H. (ec)

C.No. 13238/48

B.E. - 1948-49 - E.E. Fund - Mpl. cl, Mayavaram - Orders passed.

page 1 c.f.
page 5 c.f.

From the Commr. Mayavaram Mpty. No. 802/48 d 3.2.48
" D.P.I. Rc. No. 70/48 d 17.2.48

4/5 Dp
5/5/48

28/4/5

Order No. 1132 Edn. dated, 5-5-48
Ms.

The Govt. pass the following orders on the R.E. for 1947-48 and the B.E. for 1948-49 of the E.E. Fund of the Mpl. cl, Mayavaram.

2. R.E. for 1947-48 (i) Govt. grant under section 37 of the E.E. Act. The credit taken should be increased from Rs. 4700 to Rs. 4720, with reference to the amount sanctioned in G.O. No. 189 (R). Edn. d 27.11.47.

para 2(i) a.p. 12 c.f.

(ii) The contribution proposed from the general funds should be reduced from Rs. 20,855 to Rs. 18,749.

para 2(ii) a.p. 12 c.f.

(iii) The Council should increase the amount proposed to be adjusted from the A.T.C. grant sanctioned to it in 1947-48 from Rs. 10,800 to Rs. 12,886.

para 2(iii) a.p. 12 c.f.

(iv) The Council is permitted to increase the provision made under the head "Expenditure - Ordinary" from Rs. 45,200 to Rs. 55,080.

para 2(vi) a.p. 12 c.f.

page 20 of (D)

(v) Revised with reference to the orders above the R.E. for 1947-48 is expected to close with a 'Nil' balance.

3. B.E. for 1948-49 (i) Education Tax

Under sub-section (2) of section 35 of the Madras Ele. Edn. Act, 1920, as amended, the Govt. direct the Mpl. cl, Mayavaram, to alter the rate of levy of education tax, in its area, from 1 o/o p.a. to 3 o/o p.a. on the annual rental value of properties, with effect from 1-4-48.

para 3(i) a.p. 12 c.f.

~~A3.~~ (ii) Govt. grant under section 37 of the E.E. Act.

The Council will be eligible for a grant in respect of the amount of education tax collected in 1947-48 at the rate of ~~Rs~~ $1\frac{1}{3}$ o/o. p.a. only. The credit taken for a grant should be reduced from Rs. 14,550 to Rs. 4830.

para 3(ii) on p. 22 f.

(iii) The contribution proposed from the general funds should be ~~increased~~ from Rs. 3149 to Rs. 12,549.

para 3 (iii) on p. 22 f.

(iv) Revised with reference to the orders above the B.E. for 1948-49 is expected to close with a deficit of Rs. 11,076. Orders as to how this deficit should be avoided will be issued in due course.

para 3(iv) on p. 2 f.

(v) The Commr. is requested to report, at an early date, the actual closing balance in the E.E. Fund at the end of the year 1947-48.

4. The sanctioned budget for 1948-49 will be as shown ~~below~~ in the annexure below.

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

page 5 c.f.

22.4.48

23/4/48

To

The Commissioner
Rayanaram Mpty.
thro. the C.R.C. (with a copy of paras 4 to 6 on p. 5 c.f.)
" D.P.O.
" Examr. of L.F. Accts.
" L.A. Deptt.

16.5.48

Annexure.

P.T.O

ANNEXURE

	Rs.
Opening balance ~~(as revised)~~	Nil.
RECEIPTS:	
1. Education tax ...	14,550 ✓
~~2. Other receipts~~ ...	
2. ~~3.~~ Govt. grant ...	
(i) under section 37 of the E.E.Act. ...	4,830 ✓
(ii) under the proviso to sec. 37 of the Act ...	12,251 ✓
~~(iii) Compensation for the loss of education tax levived as surcharged on profession tax~~ ...	
~~(iv) Adjustment from the A.T.C. grant~~	
3. ~~4.~~ ~~(xx)~~ Contribution from the General funds	12,549 ✓
	44,180
DEDUCT Refunds.	20 ✓
Amount transferred to capital	1,000 ✓
Total ordinary	43,160 ✓
Capital:	
Amount transferred from Ordinary	1,000 ✓
Total ordinary & Capital	44,160 ✓
Total including opening balance	44,160 ✓

EXPENDITURE.	Rs.
1. STAFF:	
Salaries & allowan[illegible]	
Masters	45,155 ✓
~~Clerks & servants~~	
Contribution to P.F.	1,885 ✓
Edn. tax collection charges	800 ✓
2. CONTINGENCIES & EQUIPMENT	
Contingencies	
House rent	2,196 ✓
Other items.	1,500 ✓
Equipment	
Furniture & apparatus	1,500 ✓
Library books & maps	200 ✓
~~Other items~~	
~~3. Prizes and scholarships~~	
3. ~~4.~~ Repairs to buildings	1,000 ✓
Total	54,236 ✓
Capital:	
Lands & buildings	1,000 ✓
Total (ordinary and capital)	55,236 ✓
Closing balance (Deficit.)	- 11,076.

22.4.48

23/4/48

34

No action is called for on this.
M to be filed with G.O. No. 1132 Edn. d 5-5-48.

As
7-10-48.

A SII

(18) 35

R.c. No. 4226/48

Municipal Office, Mayuram,
16th September 1948.

From
Sri D. Thangiah, B.A.,
Commissioner,
Mayuram Municipality.

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

ASST. SECRETARY TO GOVERNMENT
20 SEP 1948
EDUCATION AND PUBLIC HEALTH DEPT.

Through
The Chairman, Municipal Council, Mayuram.

69579

Sir,

Sub: Budget - Elementary Education Fund Account 1947-48 - Closing balance - 31-3--48 - Reported.

--

Ref: G.O. No. 1132, Education, dated 5-5-48. (B)

--

I beg to report that the Closing balance on 31-3-48 under Elementary Education Fund Account for the year 1947-48 is "Nil".

Commissioner. 17/9.

s.r.17.9.
17.9.48.

Forwarded

17.9.48
Chairman,
Municipal Council, Mayuram.

19 37

MAYAVARAM MUNICIPALITY.

From

Sri D. Thangiah, B.A.
~~The~~ Commissioner,
Mayavaram Municipality,
MAYAVARAM.

To

The Secretary to Government,
Education and Public Health Department,
Through The Examiner of Local Fund Accts,
Fort St. George, Madras.
Through The Chairman, Municipal Council
Mayuram.

R. C. No. B.1. 7186/48 Dated 20--9--48.

EXAMINER OF LOCAL FUND ACCOUNTS
24 SEP 1948
4543
MADRAS

Sub: Audit - Audit Report 47-48 - Elementary Education Fund Account - Para No.5. - Short adjustment of contribution from General Fund - Waiver Sanction - Requested.

(B)

Ref: G.O. No. 1132, Education, dated 5-5-48.

p. 2 infra

Sir,

R
289

I submit herewith a copy of the para No.4 of the Audit report of the Elementary Education Fund Account for the year 47-48. A sum of Rs.18,749/- had been provided in the Revised Estimate of 1947-48 to be adjusted from General Fund to Elementary Education Fund Account as contribution from the General Fund, as it was considered at the time of the Budget that so much contribution would be necessary; and this was sanctioned in G.O. (B) No. Ms. 1132, Education, dated 5-5-48. But as the deficit in the Elementary Education Fund in 1947-48 actually amounted to only Rs.15,944-12-1, only this amount was adjusted to the Elementary Education Fund from the General Fund as contribution. Every year in the past also, only the required full amount was adjusted as contribution from General Fund to Elementary Education Fund Account. As the audit have, however, now taken objection to this, I request that in view of the frail condition of the General Fund account of this Municipality the Government may be pleased to waive the balance of contribution of Rs.(~~11~~ 18,749 - 15,944-12-1 - 2,804--3--11) Rs.2,804--3--11 from General Fund to Elementary Education Fund account for the year 1947-48.

para 2(ii) at p. 31 of c.
(B)

'A'

s.r.21.9.

21
Commission

Forwarded

22.9.48
Chairman,
Municipal Council, Mayuram.

p.t.o.

2

E & P.H (C1) Deptt.

(B)

No action is called for on this.
May be filed with G.O. No. 1132 Edn. of 5-5-48.

7-10-48.

7/10/48

7/10/48

--2--

Copy of paragraph No.4. of the Audit Report of the Elementary Education Fund Accounts of the Mayavaram Municipal Council of The Tanjore District for the year 1947-48,. L.F. 4555/3-9-48.

ASST. SECRETARY TO GOVERNMENT
19 OCT 1948
EDUCATION AND PUBLIC HEALTH DEPT.

* * *

4. Short Adjustment of contribution from the General Funds to the Elementary Education Fund:-

76898

Out of a contribution of Rs.18,749-0--0 due to be adjusted from the General Funds to the Elementary Education Fund with reference to G.O. Ms. No. 1132, Education and Public Health, dated 5-5-1948 passing orders on the Revised Budget Estimate for 1947-48, a sum of Rs.15,944-12-1 only was adjusted. The balance of contribution should either be adjusted to the Elementary Education Fund or sanction of Government obtained for waiver of the same. (B)

* * *

S. Rangaswami Ayyar,
Assistant Examiner of Local Fund Accounts,
Southern Circle, Trichinopoly.

/True copy/

21/8/48.
Commissioner,
Mayuram Municipality.

L.F. 5808
17.x.48

Examiner's Office.

Forwarded.

In the circumstances stated in the Commissioner's letter the payment of the balance of contribution from the General Funds to Elementary Education Fund need not be insisted upon.

Asst. Examiner of L.F. Accts.

e Secretary to Government,
& P.H. Deptt. Madras.

7/x

39

(20)

E & P.H. (C1) Dept.

The remarks of L.A. on the Comm's request at 'A' of p.1. ante may first be invited.

31.10.48

2/11/48
LA

E+P.H. 6.0.No.
76898-A/48
2-11-48

LOCAL ADMINISTRATION DEPT.
43043
3 NOV 1948
SECRETARIAT, MADRAS

L.A. Dept (C)

Revised with refce to the actuals for 1947-48, ~~the~~ and after taking into account, the expr. the Council has to bear on payment of dearness allce at enhanced rates viz. Rs. 12,885/-, the Genl. Acct is expected to close with a balance of Rs. 10,666/-. against the prescribed minimum balance of Rs. 14,600/-. ~~There is no objection for the waiver of the balance of contribution of Rs.2804-3-~~

Actual CB for 47-48 = 38274
CB as per RE for 47-48 = 14823
Improvement = 23451
Expn in A = 12885
CB for 48-49 = 10666×

40

~~from Genl. Fund to Ele. Edn. Fund for 1947-48.~~

~~2. With the above remarks, the file may be returned to E.P.H. Dept.~~

Exp
5/11/48.

As the Genl Acct does not close even with the statutory minimum closing balance, the request of the Comr may be complied with.

E & P H
6. XI. 48

AP
8/11

E&P.H (C1) Dept.

L.A.C.D. 43043/48-LC
8.11.48

ASST. SECRETARY TO GOVT.
83211
10 NOV 1948
EDUCATION AND PUBLIC HEALTH DEPT.

A draft memo is subd.

AE
14-11-48

15/11/48

Ad. 55
16/11

E&PH (C1) Depts

41 (21)

Memo No. 76898-C1/48-2. Edn-8 15.11.48

E.E. Fund - Ml. Cl. Mayuram - 1947-48 -
Contribution from General funds to E.E. Fund

(B) Read. G.O. No. 1132 Edn. d. 5-5-48.

p.1.cf. Ref. from the Comr, Mayuram Mty; No. 7186/48 d. 20-9-48.

p.2.cf. From the Exr. L.F.A. No. 5808 dated 17-10-48.

In the circumstances stated the Ml. Cl. Mayuram is permitted to ~~[illegible] Rs.~~ utilize during 1947-48 a sum of Rs 15944-12-0. instead of Rs 18749/- as contribution from its General funds to its E.E. Fund.

p.1.cf.

To
The Comr,
Mayuram Mty.
(thro' C.M.C.)
The Exr. L.F.A.
The D.P.H.
Copy to R-A1.

(B)

AE
14-11-48

15/11/48

42

9

43

22

R.c. No. A.1. 802/48.

Municipal Office, Mayu~~v~~aram,
13th July 1948.

ASST. SECRETARY TO GOVERNMENT
17 JUL 1948
EDUCATION AND PUBLIC HEALTH DEPT.

From
Sri D. Thangiah, B.a.,
Commissioner,
Mayu~~v~~aram Municipality.

To
The Secretary to Government,
Education and Public Health Department,
Fort St. George,
Madras.
Through the Chairman, Municipal Council, Mayu~~v~~aram.

53012?

Sir,

Sub: Tax - Education - Mayu~~v~~aram Municipal Council - Levy of - at enhanced rate on buildings.

--

Ref: 1. Para 3 of G.O. No. 1132, Education, dated 5-5-48. (B) 31-33 cf.
2. This office letter R.o.c. No. A.1. 802/48 dated 11-6-48; and (E) 1-2
3. Government Memo. No. 43992-C.1. 48/1 Education, dated 3--7--48. (E) p.3

Till the end of 1947-48, Education Tax was levied in this Municipality only on the buildings at the rate of ½% of their annual value per half year. When passing the Budget of the Elementary Education Fund Account of this Municipality, the Council proposed the enhancement of the above tax to 1½% of the annual value and I requested the Government to be pleased to issue a direction under Section 35 of the Madras Elementary Education Act to levy the said tax at the above enhanced rate of 1½% of the Annual Value of buildings per half year.

p.31 cf (B)

2. The order issued by the Government in para 3 of G.O. No. 1132, Education dated 5-5-48 directs the Municipal Council "to alter the rate of levy of Education Tax from ~~2%~~ 1% per annum to 3% per annum on the annual rental value of properties, with effect from 1-4-48". In this direction, the word "properties" has been used, while the enhancement referred to above was intended to apply to the Education Tax only on buildings. As already stated, Education tax is levied in this Municipality only on~~e~~ buildings, and as such "the altering of the rate" cannot apply to other properties, such as vacant lands or agricultural lands which are not taxed at all for education purposes. Besides,

44

the tax levied for general purposes on vacant lands is levied ~~for general purposes~~ on their extent and as such the levy of the Education tax on the basis of annual value ordered in the above G.O. cannot apply to lands. For these reasons, I requested the Government to be pleased to direct the substitution of the word "buildings" for the words "properties" in the above G.O.

3. In reply, the Government have merely drawn my attention to the general instructions issued in G.O. No. 1606, Education, dated 22-6-48 and have not passed any definite orders or given any instructions on the point raised by me. In the G.O. to which the Government have drawn my attention, the Government have called for proposals (a) for levying Education Tax on vacant lands and agricultural lands, from Municipalities where the Education tax has not been levied on these properties: and (b) for altering the rate of Education Tax in conformity with the wording used in Section 34(1) of the Elementary Education Tax, from Municipalities where a different wording is used. These proposals have been called to be submitted to Government through the Examiner not later than 15-8-48; and the Examiner has been asked to submit them to Government not later than 15-9-48. From these dates, it seems fairly clear that the levy of Education tax on lands, in Municipalities where it is not levied at present, might be ordered from 1-10-48 at the earliest.

4. The alteration of the Education Tax on buildings in this Municipality from ½% to 1½% of the Annual Value thereof per half year has to take effect from 1-4-48. In view of these facts, it is requested that the matter may kindly be reconsidered and necessary clear orders on the matter issued as early as possible.

s.r.14-7- 14.7.48 14.7.48

Commissioner. 14/7/48

p.t.o.

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3 (23) 45

--2--

Copy submitted to the Inspector of Municipal Councils and Local Boards, Madras with a copy of my letter to Government dated 11-6-48 and of the Government Memorandum dated 3--7--48 received in reply.

--

Forwarded

14.7.48
Chairman,
Municipal Council, Mayavaram.

s.r.14.7.

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46

47

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

(24) 5

Memo No. 53012.C1/48-1. Edn. d 4.8.48

Edn.

Tax - Education - Ml. Cl. ~~Mayuram~~ ~~Mayuram~~ Mayuram -
Levy of.

V5 4/8

pp. 1-2 of Ref. from the Commr, Mayuram Mty; No. 802/48 d. 13.7.48.

The Commr, Mayuram Mty. is informed that under the Madras Ele. Edn. Act, 1920, as amended, ~~no~~ class of property in the Ml. area is exempt from the levy of the Education tax. He may however levy for the present the Education tax at the enhanced rate of 3% per annum on the annual rental value of properties on buildings ~~alone~~ alone ~~for the present~~. He should submit very urgently proposals in regard to the levy of Edn tax on vacant and agricultural lands called for in para 1. of G.O. No. 1606 Edn. d. 22.6.48.

p. 10 (A)

To
The Commr,
Mayuram Mty.
(thro' C.M.C).

AL 2.8.48

DM 3/8/48

DW
6/8/48

3/8/48

R.c. No. B.1.6681/49. Municipal Office, Mayuram,
3rd October 1949.

25
49

From

Sri K. Jagadisan, B.A., B.L.,
Commissioner,
Mayuram Municipality.

EXAMINER OF LOCAL FUND ACCOUNTS
5006
10 OCT 1949
MADRAS

To

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

Through

The Examiner of Local Fund Accounts, Madras.

The Chairman, Municipal Council, Mayuram.

Sir,

Sub: Audit - Audit Report - Elementary Education Fund account 48-49 - Mayuram Municipality - Sanction for grant on Education Tax collected on Agricultural lands for the year 48-49 - Requested.

Ref: Elementary Education Audit Report paras 6 for the year 48-49.

--

I submit that Education Tax is levied in this Municipality at 3% per year on the annual rental value of the properties i.e. on Buildings and Agricultural lands for the year 1948-49. A sum of Rs.15,905-10-5 was collected as Education Tax at the above rates on buildings and Agricultural lands during the year 48-49. The Government pages 82-88 of K have also been addressed in this office B.1. R.c. No. 7969/49 G.O. 2974 Edn 24/9/49 dated 12-8-49 for the grant of Elementary Education grant of Rs.7,101--5--9 as per G.O. No. 530 Education, dated 6-4-45. not put up During the annual audit for the year 48-49 the audit department pages 2-3 of K has raised an objection (vide copy enclosed) that the sanction of the Government is necessary for claiming equivalent grant limited to 1 1/3% fixed in G.O. No. 530, not put up Education, dated 6-4-45 for the Education tax collected on

p.t.o.

agricultural lands in as much as the Government in their memorandum No. 53012 c.1. 1 Education, dated 4-8-48 have permitted this Council the levy of Education Tax in 48-49 on Building alone. The amount involved was per audit report was Rs.111--9--0. I therefore request that the Government may be pleased to sanction equivalent grant as ordered in G.O. No. 530 Education, dated 6-4-45 for the Education tax collected on agricultural land also.

p.50b (D)

not put up

s.r.9.x.

Commissioner.

Forwarded

10.10.49

Chairman,
Municipal Council, Mayuram.

Extract of para 6 of the Audit Report on Elementary Education Fund 48-49.

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6. Education Tax: Levy Of: In paragraph 3 of G.O. Ms. No. 1132, E. dated 5-5-48, the Government while passing orders on the budget estimate for 1948-49 on the elementary education fund, directed the municipal council to alter the rate of levy of education tax from 1% to 3% per annum on the annual rental value of properties with effect from 1-4-48. At the request of the Commissioner, made in his letter No. A.1. 802/48 dated 13--7--48 to substitute the word "buildings" in the place of the word "properties" in the Government order referred to above, on the ground that the municipality was not at present levying education tax on vacant sites and on agricultural lands, the government in their memorandum No. 53012-c.1.

p.31 (H)

p.61-30 (D)

p.50b (D)

E dated 4--8--48 permitted the commissioner to levy the tax on buildings alone at the enhanced rates. It was however noticed in audit that the municipality was levying education tax at the rates sanctioned by Government from time to time on buildings as well as on agricultural lands According to the procedure followed in previous years, education tax on agricultural lands was continued to be levied in 1948-49 also and the amount of tax collected in the year was Rs.250--15--6.

In view of the Government Memorandum No. 53012-c.1.*, Education, dated 4--8--48 permitting the levy of education tax on Buildings alone in 1948-49, their orders are necessary for claiming equivalent government grant limited to 1 1/3% fixed in G.O. No. 530 Education, dated 6-4-45 on the amount of education tax collections made in 1948-49 on agricultural lands. The amount involved was Rs.111--9--0.

p.58 (D)

not put up

/True copy/

Commissioner.

s.r.9.x.

52

9

L.F.No. 6110 d/16-11-49

Office of the ~~Axxxxxxxx~~ Examiner
of Local Fund Accounts, Madras.

18 [illegible] 1949

Forwarded.

There is no objection to Government sanctioning equivalent grant for the Education Tax collected on Agricultural lands as the Municipality was actually levying the tax at the rates sanctioned by Government from time to time.

90038

Mariam 5.11.49

Assistant Examiner of Local Fund
Accounts.

To

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

pr
5.11.49

22

53

Edn. and ~~PH~~ Deptt. (G)

65
24/11

Memo. No: 90038/49-1- G- Education, dated 24. 11. 1949.

Sub:- Tax- Education - Mayuram Municipality- Levy on agricultural lands - Equivalent contribution on the levy.

(H) Read again: G.O. No: 1132, Education, dated 5. 5. 1948.
(D) " Govt. Memo. No: 53012 G1/48-1, Education, dated 4. 8. 1948.
(K) " G.O. No: 2974, Education, dated 24. 9. 1949.
pages 1-3 of. Read also: From the Commr., Mayuram Mty., Ref. No. B, 6681/49, d. 3. 10. 1949.
page 4 of. " " Exr. of L. F. A., L. F. No. 6110, dated 16. 11. 1949.

In partial modification of the orders ~~of~~ in the Govt. Memo. cited above, the Ml. Cl., Mayuram, may continue to levy education tax on agricultural lands also, as it has been doing all along.

2. ~~The~~ The Government contribution under section 37 of the Edn. Act already sanctioned in (item 26 of the Annexure to) G.O. No. 2974, Education, dated 24. 9. 1949, relates to the entire tax realised by the Council during 1948-49 both on buildings and agricultural

(K)

2/ 54

lands.

21/11/49

22/11/49

23/11/49

Note:- After issue, may be clubbed with the Memo. at (D) and both combined ~~and~~ may be stitched with C.O. (A).

21/11/49

22/11/49

23/11/49

To

The Commr., Mayuram Mty.
(thro' the C.M.E.)

" E.Nr. of L.F.A.
(& spares)

Notes

1

E.21 H. (C1)

C.No. 13233/48

pages 1-2 c.f.
page 5 c.f.

B.E. - 1948-49 - E.E. Fund - Mpl. Cl., Mayavaram -
From the Commr. Mayavaram Rpfy. No. 802/48 d 3-2-48
From the D.P.I. Rof. No. $\frac{8002}{70}$/48 d 17.2.48

(28)

The R.E. for 1947-47 and the B.E. for 1948-49 of the E.E. Fund of the Mpl. Cl., Mayavaram call for the following remarks.

✓ 2. R.E for 1947-48. (i) Govt. grant under section 37 of the E.E. Act. The credit taken may be raised from Rs. 4700 to Rs. 4720, with reference to the amount sanctioned in G.O. No. 189 (R) Edn. d 27.11.47. — page 13 c.f.

✓ (ii) The contribution proposed from the general funds may be reduced from Rs. 20,855 to Rs. 18,749 as suggested by L.A. — not put up

19,885 only
1,000 capital
20,885 Total

'P' on page 29 c.f.

✓ (iii) The amount proposed to be adjusted from the A.T.C. grant sanctioned to the Council in 1947-48 may be increased from Rs. 10,800 to Rs. 12886 as suggested by L.A. — page 13 c.f.; 'P' on page 29 c.f.

(v) Provision has been made for the grant of revised scales of pay and advance increments to the E.E. staff. — 'A' on page 7 c.f.

✓ (vi) The provision made under the head "Expenditure - Ordinary" is in excess of that in the sanctioned budget. The increase which is mainly due to the grant of revised scales of pay to the E.E. staff may be approved. — page 15 c.f.; page 30 (D)

✓ (vii) The R.E. for 197-48 is expected to close with a Nil balance. — page 15 c.f.

✓ 3 B.E. for 1948-49. (i) Education Tax. The Council proposes to enhance the rate of education tax now levied from 1 % p.a. to 3 % p.a. with effect from 1.4.48. The enhancement proposed by the Council is necessary to meet the additional expenditure to be incurred on the introduction of revised scales of pay to the E.E. staff and it may be approved. — 'B' on page 11 c.f.

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C

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

Credit has been taken for a grant, in respect of the amount of education tax, estimated to be realised in 1948-49, while a grant is payable to the cl. only in respect of the amount of tax realised in 1947-48. The credit taken may, therefore, be reduced from Rs. 14,550 to Rs. 4830.

K' on page 7 c.f.

page 13 c.f.

✓ (iii) The suggestion of L.A. that the contribution proposed from the general funds be raised from Rs. 3149 to Rs. 12,549, the usual contribution, may be accepted.

R' on p. 29 c.f.

M' on page 7 c.f.

(iv) Revised with reference to the suggestions above, the B.E. for 1948-49 is expected to close with a deficit of Rs. 11,076. If L.A. agree, the council may be asked to avoid the deficit by adjusting a sum of Rs. 11,076 from the A.T.C. grant, likely to be sanctioned to the Council in 1948-49. If this is not feasible, the question of granting a subsidy towards the deficit, may be considered later, after the actual balance on 1-4-48 is known.

4. No subsidy was paid to the Council towards the grant of dearness allowance to the E.E. staff in 1947-48. The excess subsidy drawn by the council in 1946-47 was already refunded to the Govt.

page 31 g. (D)

5. L.A. may see for remarks with reference to paras 3(i) and 3(iv) above.

5.4.48

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E.&P.H. u.o. No.
13233/48-1 e, Edu
6.4.1948.

L.A.Dept (C).

Para 2(ii) of E.P.H. Dept note on p. 1 above:-

The contribution of Rs.18,749/- from the General Account to Elementary Education Account proposed in the R.E. for 47-48 is the same as that agreed to by this Dept.

Para 2(iii) of E.P.H. Dept note on p. 1 above:-

The amount proposed to be adjusted from the Arrear Toll Compensation for 1947-48 is the same as has already been agreed to.

Para 3(i) of E.P.H. Dept note on p.1 above:- No special remarks are called for in this Dept.

KVP 7/4

LOCAL ADMINISTRATION DEPT.
8 APR 1948
14006
SECRETARIAT, MADRAS

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Para 3(iii) of E.P.H. Dept note on p. 2 above:-

The contribution of Rs.12,549/- from the General Account to the Elementary Education Account for 48-49 has already been agreed to by this Dept.

Para 3(iv) of E.P.H. Dept note on p. 2 above:-

Please see para 4(b) of G.O.No.574, L.A. dated 25-3-48. It is not possible to make any further adjustments from the arrear toll compensation grant.

With the above remarks, the file may be returned to E.P.H.u.o.

(E)

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L.A.u.o. 14006/48.1C
12/4/48

E.&P.H (C1)

Please see the notes of L.A. above. The question of granting a subsidy to the Council, towards the deficit in the E.E. Acct. for 1948-49, may be considered after the actual balance on 1-4-48 is known.

2. A draft order is submitted for approval.

22.4.48

23/4/48 S

27/4/48

x para 3 of the draft.

Date 27/4/48

KBL 14/4/48

T&A
2.5.48

Hr. (Cn.)
Hr. (L.A.) 4/5

ASST. SECRETARY TO GOVERNMENT
14 APR 1948
EDUCATION AND PUBLIC HEALTH DEPT.

SECRETARY, EDN. AND P.H. DEPT.
5 - MAY 1948
GOVERNMENT OF MADRAS

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