

Fixed

Education & Pub. Health (1949) Department.

Ms. SERIES.

G.O. NO. 1842 Education

Dated 4th June 1949 .

(19)

[Despatch Abstract.]

B.E for 1949-50 -E.E.Fund- Ml. Cl. Dindugul -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.

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.
R.O.P. 78 B3/48-49 dated 4-3-49.

Sub: Elementary Education-Fund-Municipal Council, District-
Budget Estimate for 1949-50-Submitted.

Ref: Letter No.15289/48 dated 30-12-48 from the Commissioner.

18540

Submitted.

2. Revised Estimate for 48-49: The credit taken for Government grant under section 37 of the M.E.E. Act is liable for revision with reference to the actual amount of subsidy that will be sanctioned in due course.

3. Budget Estimate for 49-50: The Credit taken for Government Grant under section 37 of the M.E.E. act is liable for revision with reference to the amount of Education Tax realised and adjusted to the Fund during 48-49.

✓4. Accommodation is reported to be inadequate in 8 schools and unsuitable in 3 schools. Some minor repairs need to be attended to certain buildings.

✓5. Equipment is adequate and suitable.

6. Leave Salary and Dearness Allowance are paid.

J. P. Pancharatnam
8-3-49

for Director of Public Instruction.

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

8/3/49

2

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.
R.O.P. 78/48-49 dated 4-3-49.

Sub: Elementary Education - Budget Estimate for 1949-50 submitted.

Ref: Letter No. 15289/48 dated 30-12-48 from the Commissioner.

Submitted.

2. Revised Estimate for 48-49: The credit for Government grant under section 37 of the M.E. Act is liable for revision with reference to the actual amount of subsidy that will be sanctioned in the course.

3. Budget Estimate for 49-50: The credit taken for Government grant under section 37 of the M.E. Act is liable for revision with reference to the amount of Education Tax realised and adjusted to the fund during 48-49.

4. Accommodation is reported to be inadequate in 3 schools and unsuitable in 3 schools. Some minor repairs need to be attended to certain buildings.

5. Equipment is adequate and suitable.

6. Leave salary and Dearness Allowance are paid.

For Director of Public Instruction.

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

18 (3) + 3

LOCAL ADMINISTRATION DEPARTMENT.

From: Sri K. Ramalingam, M.A.,
Municipal Commissioner,
DINDIGUL.

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

Thro: 1. The Director of Public Instruction,
Madras.
2. The Chairman, Municipal Council, DINDIGUL.

Ref. No. 15289-48-B1, d/30-12-48.

Sir, Sub: ELEMENTARY EDUCATION - Dindigul Municipality - Revised Estimate for 1948-49 - Budget estimate for 1949-50 - Submitted for order.

-v-

I submit herewith the revised estimate for 1948-49 and the budget estimate for 1949-50 relating to Elementary Education Fund of the Dindigul Municipality with relevant enclosures for favour of sanction of Government.

FORWARDED.
S. Lazar Ignatius
Chairman, Municipal Council, 30.12.48
DINDIGUL.

pmf/30-12.

Commissioner. *W. Ramalingam*

NOTE FOR THE COUNCIL.

Sub Q EDUCATION --Elementary - Dindigul Municipality - Budget Estimate 1949-50 - Revised estimate 1948-49.

The revised estimate for the current year 1948-49 showing the details of receipts and charges compared with those in the budget for 1948-49 and the budget for the next official year 1949-50 in respect of the Elementary Education Fund Account are now prepared and submitted to the Council for consideration and adoption.

REVISED ESTIMATE--

The financial position of this ear marked fund after revision for the current year 1948-49 is compared with that obtained at the time of framing the budget for 1948-49 last year as shown hereunder:-

	<u>1948-49</u> <u>Budget.</u>	<u>1948-49</u> <u>Revised estimate.</u>
1. Opening balance	4,750	11,913
2. Total receipts ordinary and Capital.	1,01,340	1,02,129
3. Total charges -do-	1,06,090	98,721
4. Closing balance	Nil	15,362

From the above it will be noted that the income for the year 1948-49 is more or less the same and does not call for any ~~explanations~~ special mention.

EXPENDITURE:-

The total expenditure under the ordinary account would be less than the budgeted amount by Rs.1,410/- which is due to savings under house rent and under salaries and allowances.

BUDGET 1949-50:-

The total ~~budget~~ ~~estimate~~ ~~for~~ ~~the~~ ~~year~~ ~~1949-50~~ ~~is~~ ~~shown~~ ~~hereunder~~

RECEIPTS:-

The revenue under Education tax shows a rise of Rs.6,770/- in the budget year 1949-50 compared with that in 1948-49 and there is no other way to increase the revenue under this ~~tax~~ head except by increasing the education tax. This fund is mainly supported by drawal of arrear toll compensation grant for the past 4 years and in the coming years it will have to be supported by the General Fund account which is already has a heavy drain.

11,913

Charges

RECEIPTS:-

The total order expenditure in 1949-50 will be Rs.1,02,370 compared with Rs.92,680 in 1948-49. This increase is due to normal increase in the payment increments and house rent allowance ~~tax~~ to staff. Opening two new schools and appointment of 8 additional teachers. The closing balance is anticipated at Rs.198/-

CAPITAL ACCOUNT:-

The Council has under consideration proposals to provide its own buildings to some of the schools which are now housed in rented buildings. A sum of Rs.25,000/- during 1949-50 is proposed to be spent and fifty percent of this expenditure will be met from general funds and the balance from Government grants, applications for which

(P.T.O.)

which will be submitted to Government in due course.

The decision of the Council is solicited.

pmf/27-12.

W. H. ...
Commissioner.

5/6

1/29/12

STATEMENT CONTAINING THE PARTICULARS UNDER NOTE TO APPENDIX 12 OF THE RULES FRAMED UNDER THE
MADRAS ELEMENTARY EDUCATION ACT ACCOMPANYING THE BUDGET ESTIMATE FOR 1949-50.

	std. I	std. II.	std. III.	std. IV.	std. V.	std. VI.	std. VII.	std. VIII.	Total
1. No. of schools on the date of submission of the budget.	Nil	Nil	Nil	Nil	16	Nil	1.	--	17
2. Number of schools to be newly opened in 1949-50	Two.								
3. Total number of teachers employed in all schools on the date of submission of the budget.	110. Secondary grade trained 40-1-55-2-75 : 15 Elementary Higher Grade 30-1-45 : 89 Elementary Lower Grade 23-1-33 : 6 Total 110								
4. Number of teachers to be ^{re-} trenched in 1949-50	Nil.								
5. Number of teachers to be appointed in the existing scale.	8.								

pmf/27-12.

W. Ramalingam
Commissioner.

29/12

(5)

27

81050
4220
85270

D I N D I G U L M U N I C I P A L I T Y.
ELEMENTARY EDUCATION FUND - BUDGET ESTIMATE 1949-50.

Particulars.	Estimated opening balance 1949-50	Estimated receipts 1949-50	Estimated expenditure 1949-50.	Estimated closing balance 1949-50.
1. Ordinary Account 1949-50.	15,321	87,247	1,02,370	198
2. Capital Account 1949-50.	--	25,000	25,000	--

RECEIPTS = ORDINARY.

Particulars.	Actuals for 1947-48.	Revised Estimate 1948-49.	Budget Estimate 1949-50.
Opening balance.	12,824	11,913 ✓	15,321 567
(1) Education tax.	35,631	51,520	55,790
(2) Deduct collection charges.	-1,640	-2,500	-2,500
(3) Fines and penalties under the Elementary Education Act.	--	150	150
(4) Other receipts.	20	100	100
(5) Government Grants:-			15,928
(i) Under Section 37 of the Elementary Education Act.	14,384	15,928 ✓	17,571
(ii) Under proviso to Sec.37 -do-	5,608	5,608 ✓	5,608
(iii) Compensation for loss of Education tax levied as surcharge on profession tax.	3,478	3,478	3,478
(iv) Adjustment of arrea toll compensation grant.	11,404	14,795 <i>delete</i>	--
(6) Contribution from General Account.	7,350	7,350 ✓	7,350 ✓
(7) Deduct refunds.	-23	-300	-300
(8) Deduct amount transferred to capital.	--	--	--
Total receipts ordinary.	76,211	96,088 <i>83834</i>	87,247 <i>88154</i>

RECEIPTS CAPITAL.

1. Government grant.	--	6,000	12,500
2. Contribution from General Accounts.	1,370	--	12,500
3. Amount transferred from Ordinary.	--	41	--
Total receipts capital.	1,370	6,041 ✓	25,000
Total receipts ordinary and capital.	77,581	1,02,129 <i>89875</i>	1,12,247 <i>113104</i>
GRAND TOTAL INCLUDING OPENING BALANCE.	90,405	1,14,042 <i>101788 ✓</i>	1,27,568 <i>113671 ✓</i>

EXPENDITURE ORDINARY.

1. Staff. Salaries and allowances, Masters.	43,830	48,600	51,950
2. Dearness allowance.	20,372	26,310	29,100
3. House Rent Allowance.	--	--	4,220
4. Clerks and servants.	408	--	1,050
5. Dearness allowance.	171	1,260	1,200
6. House rent allowance.	--	1,570	--
7. Contribution to Provident Fund.	2,111	--	2,200
8. Travelling allowance.	--	2,200	100
9. Collection charges.	--	100	--
10. Contingencies:- i. House rent.	3,494	2,500	2,500
11. ii. Other items.	2,537	3,000	3,000
12. Equipment;- Furniture and apparatus.	1,142	4,790	4,700
13. Library books and maps.	107	1,000	1,000
14. Other items.	--	500	500
15. Prizes and scholarships.	--	250	250
16. Repairs. to buildings.	2,949	100	100
Total expenditure ordinary.	77,122	92,680	1,02,370

EXPENDITURE CAPITAL.

1. Lands and buildings.	--	6,000	25,000
2. Equipment - Furniture and apparatus.	1,370	41	--
	--	6,041	25,000

D I N D I G U L M U N I C I P A L I T Y.
ELEMENTARY EDUCATION FUND ACCOUNT - REVISED ESTIMATE FOR

8-49,

		Opening balance.	Total Receipts.	Total Expenditure.	Closing Balance.
Budget for 1948-49.					
REVISED ESTIMATE FOR 1948-49.					
Budget for 1948-49 sanctioned in G.O. No.Ms.776, Education dated 5-4-48.			Actual for six months.	Probable receipts for next 6 months	Revised estimate 1948-49.
RECEIPTS ORDINARY PARTICULARS.					
RECEIPTS.					
4,750	Opening balance.		11,913	11,913	11,913
42,000	Education tax.		7,556	43,964	51,520
150	Fines and penalties.		--	--	150
100	Other receipts.		54	46	100
--	GOVERNMENT GRANT:-				
18,700	(i) Under section 37 of the Elementary Education Act.		--	15,928	15,928
5,608	(ii) Under proviso to Sec.37 of the Act.		1,675	3,933	5,608
3,478	(iii) Compensation for loss of income from Education tax levied as surcharge on profession tax.		3,478	--	3,478 xxx
14,754	Contribution (iv) Arrear toll compensation grant adjustment.		--	14,795	14,795
7,350	Contribution from General Account.		7,350 7,350	7,350 --	7,350
-300	Deduct: Refunds.		-37	-263	-300
-2,500	Collection charges.		--	-2,500	-2,500
	Amount transferred to Capital Ordinary.		-41	--	- 41.
89,340	TOTAL.		20,034	76,054	96,088
RECEIPTS CAPITAL:-					
6,000	Amount transferred from General Funds.		--	6,000	6,000
6,000	Government grant.		--	--	--
--	Amount transferred from Ordinary.		41	--	41
12,000	TOTAL.		41	6,000	6,041.
1,01,340	Total Ordinary and Capital.		20,075	82,054	1,02,129
1,06,090	GRAND TOTAL INCLUDING OPENING BALANCE.		31,988	93,967	--
EXPENDITURE ORDINARY.					
Staff - Salaries and Allowances.			23,782 13,008	24,818	48,600
50,350	Pay. Masters.			576	1,260
23,300	D.A.			784	1,570
4,010	H.R.A.		684	2,200	2,200
620	Clerks and servants.		786	100	100
220			--		

25/13

	(1)	(2)	(3)	(4)	(5)
	<u>CONTINGENCIES AND EQUIPMENT.</u>				
3,650	CONTINGENCIES - House Rent.		935	2,165	3,000
4,790	Other items.		168	4,622	4,790
	<u>EQUIPMENTS.</u>				
1,000	Furniture and apparatus.		36	964	1,000
500	Library books and maps.		--	500	500
250	Other items.		--	250	250
100	Prizes and scholarships.		--	100	100
3,000	Repairs to buildings.		17	2,983	3,000
94,090	TOTAL ORDINARY.		39,958	52,722	92,680
	<u>C A P I T A L.</u>				
12,000	Land and buildings.		--	6,000	6,000
	Furniture and apparatus.		41	--	41
12,000	Total capital.		41	6,000	6,041
1,06,090	Total Ordinary and Capital.		39,999	58,722	98,721
	Closing balance.		-8,010	35,245	15,321
1,06,090	Grand total including closing balance.		31,989	93,967	1,14,042

Khanna
COMMISSIONER.
K. J.

7. (b) Elementary Education Account: Ordinary:

Provision is made in the estimates for the standard contribution of Rs.7350/-. In the orders on the B.E. for 1948-49 the Council was permitted to adjust a sum of Rs.12860/- of the A.T.C. to the E.E. Account to avoid a deficit under that Account. The Council however proposes to adjust Rs.14,754/- of the A.T.C. to the E.E. Account. The E.E. Account for 1948-49 is expected to close with a balance of Rs.15321/- It is not therefore permissible to adjust any portion of the A.T.C. to the Ele.Education Account. The Council may be informed accordingly. The E.E. Account for 1949-50 will then close with a deficit of Rs.14,556/-. The question of avoiding this deficit may be considered while examining the E.E. Budget.

Capital:- On p.8 of the Budget a sum of Rs.6000/- is shown as a contribution from General Account ~~in~~ ^{Ordinary to E.E. Acct. Capital Acct. in 1948-49} ~~1948-49~~ but in the E.E. Account on p.26 the contribution from General Accounts is shown as Rs.3000/-. The Commissioner may be asked to reconcile this discrepancy. The draft Memo submitted below is for approval. In 1949-50 a sum of Rs.12,500/- is proposed to be contributed from General Account to E.E. Account-Capital towards the cost of half-grant capital works.

x

x

x

EDN & P.H. DEPT. (C1)

Paragraph 7 (b) above. Contribution from General funds to E.E. Account:- Pending orders on the E.E. Budget, the proposed contribution may stand.

G.B.N.

14.2.49

^x
This may be left to E & P.H.
in connection with the
E.E. Budget
Ksu.

These addl. contributions
may also stand provisionally.
Ksu.

(10) Ex PH (C) Deptt.
17

Sub: B.E. for 1949-50 - E.E. Fund - Ml. cl. Dindignul -
Orders passed.

Ref: From the Commr. Dindignul Mhy. No. 15289/48 d 30-12-48
From the D.P.I. No. 78 B3/48-49 dated 4-3-1949.

Order No. 1842 dtd dated 4-6-49

The Govt. pass the following
orders on the R.E. for 1948-49 and the B.E. for 1949-50
of the E.E. Fund of the Ml. cl. Dindignul.

2. R.E. for 1948-49: (i) The
adjustment of a sum of Rs. 14795 from the Arrear Toll
Compensation to E.E. Account in the R.E. for
1948-49 should be deleted.

(ii). The G.L. is permitted to
increase the provision made under the head
Expenditure - Ordinary from Rs. 94580 to Rs. 95180

(iii). Revised with reference
the orders above the R.E. will close with a balance
of Rs. 567.

3. B.E. for 1949-50: (i) The B.E.
1949-50 is anticipated to close with a large
deficit of Rs. 16199. The Govt. consider that a
portion of this deficit should be met by im-

49
46
[Signature]

X-18

the rate of edn. tax.

(i) Under Sub-section (2) of Section 35 of the Madras Elementary Education Act, 1920, as amended, the Govt. direct the Municipal Council, Dindigul to alter the rate of levy of edn. tax in the area from ~~2~~ percent per ~~annum~~ ^{half year} to ~~2 1/2~~ ^{2 1/2} percent per ~~annum~~ ^{half year}, on the annual rental value of properties, with effect from 1-10-1949. The Commr. is requested to report at an early date the actual closing balance on 31-3-1949.

5. The Sanctioned Budget for 1949-50

will be as shown in the annexure below.

6. An extract of the remarks of the

P.I. in paragraphs 4 and 5 of his ltr. read above communicated to the Commr. for information and necessary action.

24/5/49

24/5/49

To

The Commr. Dindigul Mty.
(Thro. M. C.)
(with an extract of
Paras 4 and 5 at p. 10)

The D. P. E.

The Exr. L. F. A.

L. A. Deptt.

L. S. C.

Opening balance
(as revised)

567

Rs.

EXPENDITURE.

Rs.

RECEIPTS:

1. Education tax. ... 60290
2. Fines and Penalties ... 150
3. Other receipts.... 100

4. Govt. grant. ...

(i) Under section 37 of the E.E. Act... 15928

(ii) under the proviso to sec. 37 of the Act. ... 5608

(iii) Compensation for the loss of education tax levied as surcharged on profession tax. ... 3478

(iv) Adjustment from the A.T.C. grant.

5. Contribution from the General Funds DEDUCT Refunds. 7350
7300

Amount transferred to capital.

TOTAL. Ordinary.

92604

CAPITAL.

Govt. grant 12500
Amount transferred from Ordinary. 12500
Contribution from Govt. funds 12500
Total ordinary & Capital. 117604
Total including Opening balance. 118171

1. STAFF:

Salaries & allowances.

Masters

Clerks and Servants.

Contribution to P.F.

Travelling allowance
Edn. tax collection charges.

2. CONTINGENCIES & EQUIPMENT

Contingencies

House rent

Other items.

Equipment.

Furniture & apparatus

Library books and maps.

Other items.

3. Prizes and scholarships

4. Repairs to buildings.

TOTAL

85270

2250

2200

100

2500

3000

4700

1000

500

250

100

3000

104870

CAPITAL.

Lands & buildings.

Total (ordinary and capital)

Closing balance.

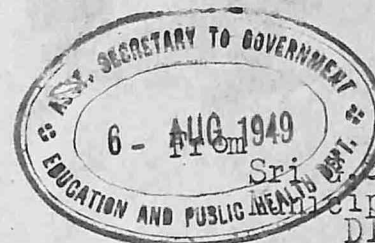
25000

129870

11699

129870
118171
11699

24/5/49



129 21
LOCAL ADMINISTRATION DEPARTMENT.

6 - AUG 1949

From Sri. Brinivasan, B.A.,
Municipal Commissioner,
DINDIGUL.

To
The Secretary to Government,
Education and Public Health Department,
Fort St. George, MADRAS.
Thro'
The Chairman, Municipal Council,
DINDIGUL.

Ref.No.10811/49-B1, d/1-8-1949.

Sir,
Sub : BUDGET ESTIMATE - Dindigul Municipality - Elementary Education Fund - 1949-50 - Ref. G.O.Ms.No.1842, Edn. dated 4-6-1949. *pages 17-19*

59971

6/8/49

*Before
vide para 3 of (F)
p.18 of (F)
vide para 3 of (F)
p.18 of (F)*

The above Government order was placed before the Council at its meeting held on 30-6-49. The Council in its resolution No. (8), dated 30-6-49 has passed a resolution (copy enclosed) requesting Government to defer for the present the enhancement of 2% of Education tax.

The actual closing balance of the Elementary Education Account on 31-3-49 was Rs.632-12-3 only.

I solicit early orders of Government on the resolution of the Council.

FORWARDED.

S. Lazar Ignatius
4.8.49.

Chairman, Municipal Council,
DINDIGUL.
pmf/3-8a.

12
4.8.49
Commissioner.

*pages 17-19
cf. of (F)*
Copy of Council Resolution No.1(8), d/30-6-49:-

G.O.Ms.No.1842, Edn, dated 4-6-49 on the budget estimate from 1949-50 of the Elementary Education Fund of this Municipality directing the increasing in the rate of levy of education tax from 2% to 2 1/2% with effect from 1-10-1949 to meet a portion at least of the large deficit in the accounts.

Resolution:- The Council requests to defer for the present the increase of 2% of tax.

Sd. S.Lazar Ignatius,
Chairman, Municipal Council, Dindigul.

/True copy/

4.8.49
S.A.

Commissioner.

pmf/3-8a.

4.8.49

61/25/5

(F) p. 18708

16/10/5

to the Commr, Dindigul Mty.
(thru the Commr)
Copy to the D. P. T.
" Enr. S. S. A.
" L.A. Dept.
(2 copies)

(13) 23

Edu. & H. & P. Dept.

Memorandum No. 59971/49-2- C, Education, dated 23.9.1949

Subj:- Budget Estimate - 1949-50 - Elementary Education Fund - Municipal Council, Dindigul - Increase of education tax

Read again: G.O. No. 1842, Edw., dated 4.6.1949.
From the Ml. Commr, Dindigul, Ref. No. 10811/49-B, dt. 1.5.1949

The Govt. regret that the orders in paragraph 3(ii) of G.O. No. 1842, Edw., dated 4.6.1949, cannot be reconsidered.

The Commr, Ml. C., Dindigul, is informed that steps should immediately be taken to levy the education tax at the enhanced rate with effect from 1.10.1949, as already directed by the Govt.

Yours
28/9/49

16/10/5

E. & P. H. Dept. (C1)

Sub:- BUDGET ESTIMATE FOR 1949-50 - E.E. Fund - Municipal Council, Dindigul

Ref:- From the Commissioner, Dindigul Municipality,
No.15289/48, dated 30-12-1948.
From the D.P.I. No.78-B3/48-49, dated 4-3-1949.

The R.F. for 1948-49 and the B.E. for 1949-50 of the Ele. Edn. Fund of the Municipal Council, Dindigul, call for the following remarks.

2. R.E. for 1948-49:- (1) The amount of Rs.2,500/- under 'Collection Charges' shown on the receipt side should be transferred to the expenditure 'ordinary' side.

(11) In view of the remarks of L.A. at 15 c.f. it is not clear whether the contribution from the General Account 'Ordinary' to E.E. Account 'Capital' is Rs.6,000 or Rs.3,000/-. The proposed contribution may stand pending Commissioner's reconciliation of the discrepancy.

(iii) As the E.E. Account for 1948-49 is expected to close with a surplus balance of Rs.15,362, it is not permissible to adjust any portion of the A.T.C. to the E.E. Account.

(iv) Revised with reference to the suggestions above, the R.E. will close with a balance of Rs.567/-

3. B.E. for 1949-50:- (1) The credit taken for a Govt. subsidy of Rs.17,571 under section 37 of the E.E.Act should be reduced to Rs.15,928.

(11) The amount of Rs.2,500/- under 'Collection Charges' shown on the receipt side should be transferred to the expenditure side.

(iii) L.A. have agreed to the contribution of Rs.12,500/- from General Account to E.E. Account - Capital towards the cost of half grant capital works. The credit has been taken for a Govt. grant of Rs.12,500/- for capital expenditure. Though there is no approved building scheme in this Municipality at present the Council ~~xxxxxx~~ will be eligible for a build-

6484 LC1220#

~~Each. Top - Edu. Top - cooperation of prodors -
center through consular officers in Moscow
city - cooperation.
Memo. re. Edn. date
in confirmation of spec. memo.
No. 23080-18 dated 2-1-5-49, the E.C.M. is
Requested to place the matter of cooperation
from the Army of edu. Top on the United
States consular - General in Moscow the
process before the council of the Corporation
and to forward the Resolution to spec. are
very early date.
11.5.11.
6/16/49.~~

Memor.
The E.C.M. 12.11.11
To

from the special allotment of Rs.10 lakhs in 1949-50, if proposals are made soon. The provision may therefore stand.

(iv) Revised with reference to the suggestions above the B.E. for 1949-50 is anticipated to close with a large deficit of Rs.16,199/-. L.A. may be requested to state whether contribution from the General Funds can be increased so as to avoid this deficit. If that is not possible the question of increasing the rate of education tax or paying a subsidy from Provincial Funds has to be considered. The rate at which education tax is levied now is 20% of property tax per annum. If the education tax is raised by another 5% there will be an addl. income of about Rs.9,000/- a year. The tax can be increased only from 1-10-1949. Then the addl. income will be Rs.4,500/- in 1949-50. The budget will then close with a deficit of Rs.12,000/-. If no addl. contribution from General Funds can be given a subsidy will have to be paid from Provincial Funds. This may be considered after the actual closing balance on 31-3-1949 is known. The file may be sent to L.A. and Finance for remarks.

K.B.K.
5/5/49

OM
5/5/49

LA
Finance

Local Admn. Deptt.

8-10-14. N. O.
No. 18540-C1/49
5-5-49

Please see the note of E. & P.H. Deptt. EN from p.1 above.

2. Para.2(ii).- The Commr. has since reported that the contribution from General Account ordinary to Elementary Education Account capital is Rs.6,000/-.

3. B. above.- The B.E. for 1949-50 under General Account is expected to close with a surplus balance of Rs.29,037/- against the required minimum balance of Rs.22,900/- The deficit of Rs.16,199/- under Elementary Education Account



A. on
p.54 of
(S)

(S) p.125



L.A. no No. 19927/49-1C

31869
14 MAY 1949
17.5.49

may perhaps be met from this closing balance. The file may be returned to E. & P.H. Deptt.

It can be stated only after the actual closing balances for 1948-9 are known whether the deficit in the Ely Edn fund can be met by further contribution from the Genl Fd.

The total rate of property tax (exclusive of Edn tax) levied in the year is $8\frac{7}{16}\%$ per half-year. It is stated that in the Genl BE for 1949-50 that the edn tax is levied in the mpty at 2%. per half-year an annual rental value there is a little scope to raise the rate of Edn tax, if found necessary after receipt of figures as to the actual closing balances for 1948-49.

Notes from page 1 above may be perused. No remarks are called for in Finance at this stage as no fund is proposed to be paid from Provincial funds now.

16.5.49

Edh

Please see the notes of L.A. Dept. at p.3 ante.

It is now clear that the contribution from the General Account - Ordinary to Elementary Education account capital is Rs.6000. L.A. consider that ^{addl} contribution from

the General funds to E.E. Account is possible only ^{if after} ~~and that the creation of necessary fund~~ the actual closing balance for 1948-49 is known. But

it may not ordinarily be known before October 49 and

in that case education tax cannot be raised even with

effect from 1-10-49. Orders may be issued to alter the

rate of education tax with effect from 1-10-49.

L.A. have stated that education tax is levied at 2% per ^{annum} can

half year on the annual rental value or 4% per annum.

If the tax is raised by 1 per cent more per year, the

additional income that may be derived will be Rs.9000.

But it can be levied only with effect from 1-10-1949.

Then the additional income will be Rs.4500. Even after

increasing the rate of education tax, the B.E. for 1949-50

is anticipated to close with a deficit of Rs.11,699.

The question how this deficit may be wiped off may be

considered after the actual closing balance on 31-3-1949

is known.

A draft order is submitted below for approval.

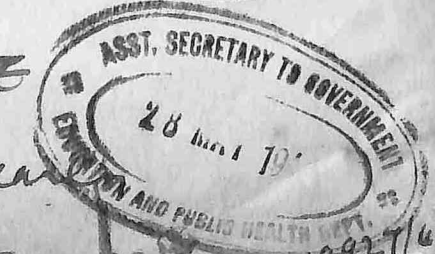
L.A. may see before circulation

E+P.H.(C) VOL B

18540/49

26/5/49.

L.A.D



L.A. No 19927/49-22

26/5/49.

40824

As property tax is levied and collected half-yearly, the ~~rate of tax~~ a half-yearly rate of edu tax may be mentioned in the draft instead of an annual rate

26.5.49 E+P.H.

As suggested by L.A. at p.4 ante, the draft order may now issue with alteration in the rate of edu. tax from 2% per half year to 2½% per half year on the annual rental value of properties.

The draft order is submitted for approval

L.S.B.
30-5-49.

30/5/49



30/5

The draft order may now issue.

L.S.B.
31/5/49.

31/5

31/5

C.No. 59971/49/C.

17
Edu. & P.H. Deptt. (1)
Subj: Budget Estimate - 1949-50 - Elementary
Education Fund - Dindigul Municipal
Council - Increase of education
tax - ~~deferring of~~

page 1 of From the Council, Dindigul Mtg., Ref. No. 10811/49-B,
dated 7.8.1948.

The Dindigul M.C. requests that the
increase of education tax ordered in para. 3(ii) of
page 18 of G.O. No. 1848, Edu., dated 4.6.1948, may be deferred
for the present. No reason has however been
given by the C. for its request. But as the proposed
increase is intended only to cover a portion of the
large deficit expected in the B.E. of the C.E.E.
Fund, and as, even after the increase of tax, there is
likely to be a deficit of Rs. 11,700/-, and as the
C. has not pointed to any other means of overcoming
the deficit, its request need not be approved. The
Council may be informed that steps should
immediately be taken to pay the tax at the
increased rate as directed by the Govt.

L.A. may be before circulation.

ms
18/8/48

ms
18/8/48

State percentage of total
tax. This should always be
done

11
25

Please see the notes on pages 3-5 of (F). The
total rate of tax inclusive of the enhanced education tax
worked works out to 21 7/8 % per annum.

ms
11/8/48

ms
12/8/48



Edu. & P.H. No.
59971/49-1-C. Edu.
12/8/1948

V. 16.8

L.D.D

Pl. see the note of B.P. 18. on P.1 anti. The deficit of Rs. 11,750 in the E.E. Account in 1949-50. may be met by an additional contribution from the General Account. There is need for addl. taxation in this municipality as the G.A. Account of the E.E. Account works as a deficit. This deficit may therefore, agree to the Council being compelled to increase the rate of Edm. Tax by one per cent. as already ordered in G.O. No. 1842 Edm dated 4.6.49.

D on P.1 anti-
El B - 1949-50 revised with sub. to the actual clrs on 31.3.49 will be Rs. 68,053 against the mem. clrs. of Rs. 22,200.
cf Para. 8 of G.O. 49020/12.3.49 - 5/125-126.

22/8/49
26/9/49
29.8.49

Edm. H. H. Dept. (C1).

S.A. Dept. say that though the deficit in the E.E. Fund may be met by an additional contribution from the General Funds, there is need for addl. taxation in the case of Sindigul Mty. under consideration in this file. Attention is, in this connection, invited to the notes on pages 5-12 of the top file in which it is proposed that the rate of 25% suggested by S.A. and Gen. may be adopted.

L.P.H.
Ar 30/6
Amo 35571/49-1C
31.8.49



18

adopted provisionally as the maximum rate ^{up to which} of property tax inclusive of edn. tax may be raised in Mties. As in this case the total rate inclusive of the enhanced edn. tax works out only to 21 7/8% of the annual rental value per annum, 'A' on page 1 ante may be approved. For orders as to circulation to H.M. (S.S.) and H.M. (S.A.)

H.M. (S.S.)
H.M. (S.A.)
15/9/49
5/11/49
Hb (S.S.)
Hb (S.A.)

Draft below for approval. After issue, may be

filed with (F).
22/9/49

Handwritten text in Tamil script, mostly illegible due to fading and bleed-through from the reverse side.

Handwritten text in Tamil script, mostly illegible.

LOCAL ADMINISTRATION DEPARTMENT.

From
Sri G. Srinivasan, B.A.,
Municipal Commissioner,
DINDIGUL.

To
The Secretary to Government,
Education and Public Health Dept.,
Fort St. George, MADRAS.
Thro'
The Chairman, Municipal Council,
DINDIGUL.



Roc.No.10811/49-B1, d/10-9-1949.

Sir,

Sub : BUDGET - Estimate - Dindigul Municipality - Elementary
Education Fund - 1949-50 - Ref. G.O.Ms.No.1842, Edn.
dated 4-6-49 - My letter No.10811/49-B1, d/1-8-1949.
...o...

73316

I request early orders may be passed on my letter Reference
No.10811/49-B1, dated 1-8-1949.

[Signature]
Commissioner.

FORWARDED.

S. K. Srinivasan
Chairman, Municipal Council,
pmf/14-9p. DINDIGUL.

59971

16.9.49
17.9.49
Orders under issue. may
be filed.
26/9/49



Handwritten signature or initials, possibly "K. W. L." or similar, written in dark ink.

Handwritten number "19" enclosed in a circle.