Sectt. II-27—80,000—17-11-48

E. & P. H. (1949) Department.

Ms. SERIES.

G.O. NO. Ms. 1911 Edn.

Dated the 11 6 1949

Closed

orders at pp 41-43

(31)

[Despatch Abstract.]

BUDGET ESTIMATE FOR 1949-50 - Elementary Education Fund - Municipal Council, Tanjore - 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.

AS II

91

(2)

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.
R.O.P. No. 69-B3/48-49 dated 3--2--1949.

Sub: Elementary Education - Municipal Council, Tanjore - Budget Estimate for 49-50 - Submitted.

REF: Letter P.R.57/47 Al dated 25-12-1948 from the Commissioner.

SUBMITTED.

9046

2. Revised Estimate for 48-49:- The credit taken for Government grant under Section 37 of the Madras Elementary Education Act has to be revised to Rs.13885/- with reference to G.O.No.3278 dated 21st December 1948.

3. Budget Estimate for 49-50:- The credit taken for Government grant under section 37 of the Madras Elementary Education 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 either inadequate or unsuitable for 10 elementary schools.

✓5. Equipment is reported to be inadequate in 11 schools.

✓6. Sanitary provision for the Kurichi Street and Kovadikara Street schools ~~xxxxixx~~ may receive immediate attention of the Municipality.

✓7. Provision may be made for better playground and garden space.

8. Leave salary and Dearness allowance are paid.

5.

for Director of Public Instruction.

6 FEB 1949

5/2

To

The Secretary to Government,
Education and Public Health Department

Ram.4/2.

93014
3/9
92745

18 (3) 3

From
Sri. S.N.P.Arumugam Kaviraj,
M.A., M.R.A.S., (Lond.),
Municipal Commissioner,
Tanjore.

To
The Secretary to Government,
Education & Public Health Department,
Madras.
Through the Chairman, Municipal Council,
Tanjore.
2. Director of Public Instruction, Madras.

P.R.57/47-A1 dated 25-12-48.

DIRECTOR OF PUBLIC INSTRUCTION
30 DEC 1948
MADRAS
Ref. 6933

Sir,

Sub:-Elementary - Education funds - Tanjore Municipal Council - Budget estimate for 1949-50 - Submitted.

....

I submit herewith in duplicate the revised estimate for 48-49 and the Budget Estimate for 49-50 relating to elementary education fund Account together with the prescribed summary and statements.

2. Credit has been taken in the Budget Estimate for 49-50 for the realisation of a sum of Rs.29,890/- under Education tax a sum of Rs.9000/- as surcharge on profession tax, a grant of Rs.14,290/- from Government, under Section 37 of the elementary Education Act and a grant of Rs.8370/- under the Proviso to the same section and a contribution of Rs.27,000/- from the general revenue.

3. Provision has been made both in the revised estimate for 48-49 and in the budget estimate for 49-50 for the payment of salaries and allowances including dearness allowance for the teachers at the revised scales of pay.

4. In the Budget for 49-50 provision has been made for the appointment of 3 additional secondary grade teachers and one higher grade teacher for the following 4 schools.

1. Pattunoolkara st., girls school
2. Southeast Rampart boys school
3. Kurichi st., boys school
4. Selliammankoil st., boys school.

5. In the revised estimate for 48-49 a sum of Rs.13,200/- is provided for the construction of two schools in South East Rampart one for boys and the other for girls and for the extension of Pattunoolkara st., girls school. The estimated cost of the construction of these three school buildings comes to Rs.47,744/- of which work amounting to Rs.26,200/- has been proposed to be carried out during 48-49 on half grant basis and the council's share of Rs.13,100/- has therefore been provided as stated above. A sum of Rs.3800/- and a sum of Rs.3000/- for the purchase of the two school buildings in Chinnakadai st., boys school and Kurichi st., boys school have also been provided as the purchase negotiations have also been completed. Provision has also been made for the purchase of charkas at a cost of Rs.1000/- furniture, apparatus, tools, clocks etc., at a cost of Rs.2000/-, scout materials and books for Rs.3000/-, maps, slates, etc., for Rs.300/- and for acquisition of play grounds Rs.1000/-

6. In the budget estimate for 49-50 a sum of Rs.10,750/- being the council's half share of the cost of construction of the three scool buildings stated supra in addition to a sum of Rs.14,250/- for the construction of the compound walls for the two school buildings and for the extension of Karunthittankudi girls school have been provided. Provision has also been made for the purchase of furniture, apparatus etc., for Rs.3000/-, books, maps etc., Rs.500/-.

7. Seven school buildings have to be repaired at a cost of Rs.7400/- during 48-49. Provision has therefore been made for Rs.7400/- for repairs to school buildings during 48-49 and Rs.3000/- for 49-50.

8

8. Out of the sum of Rs.75,840/- sanctioned in G.O.No. 1097 L.A., dated 2-6-48 a sum of Rs.30000/- has been taken credit in the revised estimate for 48-49 as against the sum of Rs.13,000/- ordered to be taken credit in G.O.No.Ms.327 L.A., dated 25-2-48.

9. The budget for 49-50 is estimated to open with a balance of Rs.10,314 and close with a balance of Rs.1064/-.

COMMISSIONER.
26/12

FORWARDED.

27.12.48
CHAIRMAN.

VG.25-12.

29890
4550
34440

9336

TANJORE MUNICIPALITY.

Head of account.	Revised estimate for 48-49.	Budget estimate for 49-50.	Actuals for 1947-48.	Remarks.
C.ELEMENTARY EDUCATION ACCOUNT.				
Opening balance	31854 ✓	10314 319.	21807	
1.Education tax Gross collection	21440	29890	17331	
Education tax as surcharge on profession tax		9000 ✓		
6.Other receipts	30	50	20	
7.Government grant.				
(i)Under section 37 of the Elementary Education Act.	13880 13885 ✓	14290 13885 ✓	12118	
(ii)Under proviso to section 37 of the Ele.Education Act.	8370 ✓	8370 ✓	8502	
8.Contribution from the general account	2530 ✓	27000 ✓	12580	
9.Arrear toll compensation	30000 20,000 ✓		20420	
Deduct refunds			25	
Deduct--Amount transferred to capital	28200	28500	2389	
	48100	60100	68558	
Receipts-Capital.				
6.Add amount transferred from ordinary	28200	28500	2389	
EXPENDITURE -- ORDINARY.	98159.	~~88514~~	~~88514~~	
1.Staff.				
laries and allowances -Masters	33800	35800	33875	
rness allowance	16800	17500	14374	
Clerks and servants	400	400	582	
Dearness allowance	400	450	...	
Contribution to provident fund	2000	2000	1393	
Education tax collection charges	1500	1500	1500	
2.Contingencies and equipments				
House rent	2540	2200	1733	
Other items-				
Dearness allowance	3800	3900	3289	
Furniture and apparatus	500	2000	----	
Library books and maps	200	300	98	
Other items	300	300	7	
4.Repairs to buildings	7400	3000	1660	
	69640 ✓	69350 ✓	58512	
1.Lands and buildings	20900	25000	-----	
2.Equipment.				
1.Furniture and apparatus	7000	3000	2052	
2. Library books and maps	300	500	337	
3.	28200 ✓	28500	2389	
Total expenditure-Ordinary	97840 ✓	97350	60900	
and capital				
Closing balance	10314	1064	31854	
	[illegible]	[illegible]	92754	

33300
850

98159.
97840
319

97850
88514.
9336
(-)

17,500
450
3,900
21,850

26/12

(5)

TANJORE MUNICIPALITY.

1. No. of schools on the date of submission of the budget	Num of schools having as the higher class. Standards. 8th th 6th 5th 4th 3rd 2nd 1st. 2 2 12 - - - -
2. No. of schools proposed to be opened in 1948-49	Nil.
3. Total No. of teachers employed in all the schools under the management of the council on the date of submission of the budget, the scales of pay in force of the number of teachers in each scale	Grade No. Secon ry 10 40-1½-55-2-75 Highe elementary 54 30-1-45 Lower do. 11 ~~15-½-20~~ 23-1-33
4. No. of additional teachers proposed to be employed in 48-49 (a) in the existing schools	Three secondary grade and one higher grade teachers.
(b) in schools to be opened during the year	Nil.
5. If the pay of the existing teachers is proposed to be revised, the total number showing the present and the proposed scales of pay, and the extra provision made for the purpose.	Nil.

COMMISSIONER.
26/12

VG.25-12.

TANJORE MUNICIPALITY.

NOTE TO THE COUNCIL.

Sub:-Budget - Revised estimate for 1948-49 and Budget Estimate for 49-50.

SOURCES OF REVENUE:

The main sources of revenue to the municipality are:-

(1) Taxes on property, vehicles and animals, carts and profession (Tax resources).

(2) Income from levy of fees for licences and permissions granted under the various provisions of the Madras District Municipalities Act.

(3) Income from markets, slaughter house, cart-stands, lease of lands and electric licence scheme.

(Items 2 and 3 constitute indirect taxation and are known as non-taxes, and item 3 forms the remunerative enterprices) and (4) contribution and compensation from Government.

RATES OF TAXATION.

1. Tax on property is now levied at 25% per half year on 14 half yearly value as given below:

		Authority.
(1) for general purposes	12%	Vide G.O.No.696 L.A., dated 29-3-1944.
(2) for water supply	4%	
(3) for drainage	1½%	
(4) for scavenging	3%	G.O.600 L.A., dated 28-3-47
(5) for lighting	2½%	G.O.Ms.836 L.A., dated 8-5-47
(6) for Elementary education	2%	Memorandum No.71153-47-&-C1 Edn., dated 27-9-47.
	25%	

Taxes on carriages and animals are levied at the maximum rates provided in Rule 20(1) of the rules in Schedule IV of the Madras Dt. Municipalities Act. Profession tax is levied at the revised scale of rates prescribed in G.O.No.624 L.A., dated 18-9-1948.

2. Fees for licences and permission under the various provisions of the Act are levied at the rates fixed by the council in its resolution Nos.52 dated 29-1-1947 and 193 dated 17-3-1947 and published in the District Gazette supplements dated 30-1-1947 and 11-4-1947.

3. Collection of fees (in petty bazaars only) in markets, and slaughter houses and cartstands is farmed out every year in open auction. Occupation of stalls and lands in markets and other places are allowed at the rates fixed by the council from time to time, except the ditch lands which are leased out in open auction.

ELECTRIC LICENCE SCHEME: This is on commercial basis. Electrical current is purchased in bulk from Government, supply and distribution only is made by the Municipality at the tariff approved by the council and Government from time to time.

4. Contributions and compensation from Government are as sanctioned by Government from year to [illegible]

REVISED ESTIMATE FOR 1948-49.

A. GENERAL ACCOUNT.

RECEIPTS.

1. Credit has been taken for

(a) a collection of 99% under current and 80% under arrear in respect of both tax and non-tax items;

(b) for Government grants and contributions of(vide instructions in Government Memorandum Nos.40546-D/48-1 L.A., dated 15-10-48 and 78507 R/48/2 Home dated 27-10-48);

(i) Rs.55,790 representing duty on transfers of property

(ii) Rs.56,650 representing compensation under the provisions of the Madras Entertainments Tax Act 1939;

(iii) Rs.7270 being the compensation on account of loss of income on account of the profession tax limitation Act;

(iv) Rs.3960 as contribution for loss of income from Motor Vehicle Licence fees;

(v) Rs.70,000 towards statutory tolls compensation;

(vi) Rs.5670 towards arrear toll compensation for 47-48;

(vii) Rs.75,300 as the 4th and last instalment arrear toll compensation;

(c) Rs.6000 from fines under the Food Adulteration Act and other local Acts.

(d) Rs.1570/- being 25% expenditure on the maintenance of Maternity and Child Welfare centres.

(e) Rs.10,100/- by profits transferred from the Electric Licence scheme account.

2. In the revised estimate for 48-49 there is an appreciable increase in almost all items of receipts. According to the instruction issued in Government Memorandum No.40546-D/48-1 L.A., dated 15-10-48, for the preparation of revised estimate for 48-49 and estimate for 49-50 credit is now taken for a receipt of Rs.55,790/- under duty on transfers of property and Rs.56,650/- under Entertainment Tax compensation as against the budgetted provision of Rs.25,140 and 26,210 respectively. This gives an additional revenue of Rs.61,400/-.

3. Provision is made for the following contributions from the receipts under general account to the Lighting, Elementary Education and Town Planning Account to meet the expenditure under those accounts.

	Budget estimate for 48-49	Revised estimate for 48-49.
(a) Lighting account	3,000	5,000
(b) Elementary education account	26,000	2,580
(c) Town Planning account	7,300	1,750

EXPENDITURE.

Establishment: 1. The establishment maintained is according to the strength fixed by Government and the Inspector of Municipal Councils and Local Boards and Provision is made for payment of their salaries, allowances including dearness allowance according to the scales fixed by Government.

Provision for the e nt of the followin e:

(a) One Lower division clerk for Chairman, Munic om 1-1-49.

(b) One peon for Chairman, Municipal Council from 1-1-

(c) Continuance of the two Special Town Surveyors men for disposal of ground-rent encroachments till 31-

(d) Continuance of the post of the Revision Officer and the post of lower division clerk for revision work till 31-

(e) For the payment of an honorarium of Rs.60/- P.M. to the Matron Superintendent in charge of Beggar's home with effect from 1-1-49.

2. Provision is made for the routine and usual contingent charges under the several heads.

3. The Chief items of expenditure provided for are:

ORDINARY

Rs.71,670	for roads maintenance
Rs. 3,330	for repairs to culverts
Rs.4,460	for the maintenance of (1) Public library 9 reading rooms 6 radios 1 adult night school 1 night school and 3 reading rooms from 1-1-49.
Rs. 3,750	for cholera preventive measures
Rs. 9,150	for Anti mosquito work
Rs.11,800	for Maternity and Child welfare work
Rs. 3,000	for maintenance of Beggars home.

CAPITAL.

Rs.10,000	for Management
Rs.37,000	for roads
Rs. ~~2,222~~ 1,500	for library books and furniture
Rs. 2,540	for acquisition of lands
Rs.10,900	for improvements to markets.

LOANS FROM GOVERNMENT AND DIVERSION FROM EAR MARKED FUNDS.

Two loans from Government are yet outstanding in ad to one diversion from water supply account. The two Gover are one to cover deficits and the other for roads. from water supply account was also to cover deficits. Government will be completely repaid by 1954-55 and t standing on 1-4-48 are Rs.23,778 and 9060. The diver water supply accounts will be repaid by 1953-54. The standing on 1-4-48 is Rs.12,000.

The general account for the year 48-49 oper[illegible] with a [illegible]plus balance of Rs.1,29,740. The estimated total r[illegible] [illegible] 1,84,750. After contributing a sum of Rs.36,000 fo[illegible] is [illegible] accounts and transferring a sum of Rs.76,500 to no[illegible] [illegible] expenditure during the year, the net ordinary re[illegible] the capit[illegible] 43,920. The anticipated ordinary expendit[illegible] will [illegible] be Rs.4,63,780. The general account is there[illegible] ex[illegible] to close with a surplus of Rs.1,14,880.

ELEMENTARY EDUCATION ACCOUNT.

ECEIPTS:

The year opened with a balance of Rs.81,854. The main receipts are:-

(1) Education tax	21,440
(2) Education contribution from Government	13,880
(3) Education subsidy from Government	8,370
(4) Contribution from general account.	2,580
(5) Receipt from arrear toll compensation	30,000

There are now 9 boys schools and 7 girls schools. Only 6 schools are located in municipal buildings and the others in rented buildings. For want of a school building, the west Main st., girls school is located in a thatched shed put up on rental basis within the Sivaganga gardens. A sum of Rs.2,500 is provided for paym[illegible] of rent. Two school buildings in South East Rampart one for [illegible] and the other for girls at an estimated cost of Rs.17,372 each have been proposed to be constructed in addition to extension of Pattunoolkara st., girls school at an estimated cost of Rs.13,000/-. As the Director of Public Instruction has ordered a half grant of Rs.13,100 for this year work amounting to Rs.26,200 has been proposed to be carried out this year and the municipal cost of Rs. 13,100 has been provided for in the revised estimate.

Provision has also been made for the acquisition of Chinnakadai st., boys school, Kuruchi st., boys school and land playground for Palliagraharam boys school. A sum of Rs.7200/- has been provided for the above purpose.

Provision has also been made for the purchase of necessary furniture, apparatus, tools and plant, clocks etc., for Rs.2000/-, charkas for hand spinning Rs.1000/- and Scout materials and accessories for Rs.3000/-.

There are 31 men teachers, 40 women teachers, 2 peons [illegible]d 8 conductresses. 2 additional teachers for the Karunthittankudi [illegible]ls school are higher grade and one secondary grade has also been [illegible]vided for with effect from 16-10-48 and 1-1-49 respectively.

The account after meeting all these expenditures is expected to close with a surplus balance of Rs.10,814.

(b)

WATER SUPPLY AND DRAINAGE ACCOUNT.

(c) [illegible]s:

The account opened with a surplus balance of Rs.
The total receipts being Rs.79,640.

2200/

[illegible] on [illegible] expectation that one of the school [illegible] in Council's own building.

The following other provisions are made:

(1) [illegible]000/- for purchase of furniture and apparatus

(2) [illegible].00/- for library books and maps.

(3) Rs.000/- for repairs to departmental buildings.

CAPITAL EXPENDITURE.

A sum of Rs.10,750 being the balance of council's share of the ½ grant work of construction of 2 new school buildings in South East Rampart and extension of Pattunoolkara st., girls school, in addition to the sum of Rs.14,880 required for the construction of compound walls to the new school buildings and extension of Karunthittankudi girls school, has been provided.

The account is expected to close with a surplus of Rs.1064/-

WATER S[illegible]LY AND DRAINAGE ACCOUNT.

The account is expected to open with a surplus balance of [illegible],591.

[illegible]TS:

Water tax - net	50,730
Excess water charges	5,000
Tap rate fees	19,000
[illegible] miscellaneous receipts	3,000
Other [illegible]	1,100
Meter [illegible]	20,170
[illegible]ns	2,000
Rs.	1,01,000

[illegible] the payment of the sanctioned establish[illegible] charges. Provision has also been made [illegible]tional drain cleaners on Rs.11-4-0 plus

[illegible]ment loans repayable from this account. [illegible]wo loans is Rs.2230/-. Provision is made [illegible]annuity. The loans outstanding as on 1-4-49

[illegible]llowing provisions have been made.

[illegible] repairs to well and Parasarkulam.

[illegible] for maintenance of filter bed. Sand dam and repairs to [illegible] fountains and Rs.1,50,000/- for construction of new filter bed on a grant basis and raising the side walls to drains for avoiding [illegible] silting.

Rs.10,000 for pipe line articles.

Rs.20,000 for maintenance repairs x to drains

Rs.3,500 for additional apron to drainage culvert in East Gate market.

[illegible] for investigation and improvements to water supply scheme [illegible] comprehensive drainage scheme

[illegible] additional B. block apron to filter bed.

[illegible] expectation that one of the school [illegible] Council's own building.

The following other provisions are made: ②

(1) [illegible]000/- for purchase of furniture and apparatus

(2) [illegible]00/- for library books and maps.

(3) Rs.[illegible]000/- for repairs to departmental buildings.

CAPITAL EXPENDITURE.

A sum of Rs.10,750 being the balance of council's share of the ½ grant work of construction of 2 new school buildings in South East Rampart and extension of Pattunoolkara st., girls school, in addition to the sum of Rs.14,250 required for the construction of compound walls to the new school buildings and extension of Karunthittankudi girls school, has been provided.

The account is expected to close with a surplus of Rs.1064/-.

WATER SUPPLY AND DRAINAGE ACCOUNT.

The account is expected to open with a surplus balance of [illegible]6,591.

[illegible]PTS:

Water [illegible] net	50,730
Excess [illegible] charges	5,000
Tap rates	19,000
Other [illegible]laneous receipts	3,000
Mete[illegible]t	1,100
[illegible]	20,170
[illegible]ns	2,000
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[illegible]ment loans repayable from this account. [illegible] two loans is Rs.2830/-. Provision is made [illegible] annuity. The loans outstanding as on 1-4-49

[illegible] following provisions have been made.

[illegible] repairs to well and Parasarkulam.

[illegible] for maintenance of filter bed. Sand dam and repairs to [illegible] fountains and Rs.1,50,000/- for construction of new filter bed on a grant basis and raising the side walls to drains for avoiding heavy silting.

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Rs.3,500 for additional apron to drainage culvert in East Gate market.

[illegible] for investigation and improvements to water supply scheme [illegible] comprehensive drainage scheme

[illegible] additional B. block apron to filter bed.

The general account for the year 48-49 open... surplus balance of Rs.1,29,740. The estimated total ... with a ...,84,760. After contributing a sum of Rs.35,000 for ... is ... accounts and transferring a sum of Rs.76,500 to ... expenditure during the year, the net ordinary rec... capital ...,48,920. The anticipated ordinary expendi... will ... be Rs.4,63,780. The general account is there... for the year ... to close with a surplus of Rs.1,14,880.

ELEMENTARY EDUCATION ACCOUNT.

RECEIPTS:

The year opened with a balance of Rs.81,854. The main receipts are:-

(1) Education tax	21,440
(2) Education contribution from Government	13,880
(3) Education subsidy from Government	8,370
(4) Contribution from general account.	2,580
(5) Receipt from arrear toll compensation	30,000

There are now 9 boys schools and 7 girls schools. Only 6 schools are located in municipal buildings and the others in rented buildings. For want of a school building, the west Main st., Girls school is located in a thatched shed put up on rental basis within the Sivaganga gardens. A sum of Rs.2,500 is provided for payment of rent. Two school buildings in South East Rampart one for boys and the other for girls at an estimated cost of Rs.17,372 each have been proposed to be constructed in addition to extension of Pattunoolkara st., girls school at an estimated cost of Rs.13,000/- As the Director of Public Instruction has ordered a half grant of Rs.13,100 for this year work amounting to Rs.26,200 has been proposed to be carried out this year and the municipal cost of Rs. 13,100 has been provided for in the revised estimate.

Provision has also been made for the acquisition of Chinnakadai st., boys school, Kuruchi st., boys school and land playground for Palliagraharam boys school. A sum of Rs.7200/- has been provided for the above purpose.

Provision has also been made for the purchase of necessary furniture, apparatus, tools and plant, clocks etc., for Rs.2000/-, charkas for hand spinning Rs.1000/- and Scout materials and accessories for Rs.3000/-.

There are 31 men teachers, 40 women teachers, 2 peons ...d 8 conductresses. 2 additional teachers for the Karunthittankudi ...ls school are higher grade and one secondary grade has also been ...vided for with effect from 16-10-48 and 1-1-49 respectively.

The account after meeting all these expenditures is expected to close with a surplus balance of Rs.10,314.

WATER SUPPLY AND DRAINAGE ACCOUNT.

...S:

The account opened with a surplus balance of Rs. The total receipts being Rs.79,640.

... is ... expectation that one of the school ... Council's own building.

The following other provisions are made:

(2)

(1) Rs.2000/- for purchase of furniture and apparatus

(2) Rs.000/- for library books and maps.

(3) Rs.000/- for repairs to departmental buildings.

CAPITAL EXPENDITURE.

A sum of Rs.10,750 being the balance of council's share of the ½ grant work of construction of 2 new school buildings in South East Rampart and extension of Pattunoolkara st., girls school, in addition to the sum of Rs.14,250 required for the construction of compound walls to the new school buildings and extension of Karunthittankudi girls school, has been provided.

The account is expected to close with a surplus of Rs.1064/-

WATER SUPPLY AND DRAINAGE ACCOUNT.

The account is expected to open with a surplus balance of ...6,591.

...PTS:

Water ... net	50,730
... charges	5,000
Excess ...	19,000
Tap rates	3,000
Other ...llaneous receipts	1,100
Mete...	20,170
...ns	2,000
Rs.	1,01,000

...he payment of the sanctioned establish... charges. Provision has also been made ...tional drain cleaners on Rs.11-4-0 plus

...ment loans repayable from this account. ...wo loans is Rs.2230/-. Provision is made ...annuity. The loans outstanding as on 1-4-49

...-/

...lowing provisions have been made.

... repairs to well and Parasarkulam.

...0 for maintenance of filter bed. Sand dam and repairs to ... fountains and Rs.1,50,000/- for construction of new filter bed on ½ grant basis and raising the side walls to drains for avoiding heavy silting.

Rs.10,000 for pipe line articles.

Rs.20,000 for maintenance repairs x to drains

Rs.2,500 for additional apron to drainage culvert in East Gate market.

... for investigation and improvements to water supply scheme ... for comprehensive drainage scheme

... additional B. block apron to filter bed.

...ted ...on of bus-stand, ...
...and filling in ditch

(2) Construction of Tailors stalls in ...

(3) Construction of additional stalls in Fort Vegetable market

(4) Acquisition of buildings for the extension of the Fort Vegetable market

...,0

93,000

The annuity for a loan of Rs.93,000/- at 3½% interest repayabl... 20 dqual instalments will come to Rs.6544 and it can b... easi... from the additional revenue that may be received by th... improv... and extensions to be carried out to the markets and fr... the f... lised from the bus-stand.

If the above capital expenditure are met from loan from ... ment the net surplus in the general accont for 49-50 will be 7,... against the required minimum of Rs.27,86...

LIGHTING ACCOUNT.

Credit is taken for a receipt of Rs37,220 under lighti... Deducting the charges incidental to adminiration and collecti... net receipt will be Rs.34,820/-. The expediture under charge... the units of energy consumed for public light during 49-50 ... Rs.32,000. The account is self balancing as such no ... from General account is made. The accounts expected to o... a surplus of Rs.209 and close with a surplus Rs.2979.

ELEMENTARY EDUCATION FUND

The account is expected t...
The receipts are:--

Education tax

Other receipts

Government contri...

Education subsidy ...

Contribution from ge...

Surcharge on profession ...

Total receipts

The surcharge on profession tax is a new item t... year as resolved by the council.

EXPENDITURE:

Provision is made for payment of the salaries ... including dearness allowance, of the sanctioned strength ... ment of teachers and usual contingent charges...

In addition to the usual establishment, provisio... for entertainment of the following:

1. Higher grade man teacher for Selliammankoil st...
2. Secondary grade woman teacher for Pattunoo...
3. Secondary grade teachers - Two for the two ... higher elementary sc...

EXPENDITURE.

Provision for all obligations and contingent expenditures have been made.

The important among them are:--

(1) Repairs to wells	Rs. 1380/-
(2) Filling in Haripandithar tank	6700/-
(3) Repairs to Public Fountain and works	14470/-
(4) Maintenance of sand dam	3300/-
(5) Repairs to Superintendent's quarters	3000/-
(6) Repairs to drains	26000/-

CAPITAL EXPENDITURE.

(1) Rider main	8000/-
(2) Chloronome plant	5500/-
(3) Chloronome room	1000/-

The total expenditure both ordinary and capital comes to Rs.1,23,250/- and 14,500 respectively. The closing balance being Rs.1,66,591/-

CONSERVANCY FUND ACCOUNTS.

The account opens with a surplus balance of Rs.5,600. Out of the sum of Rs.75,800/- sanctioned for this year as the fourth and last instalment of arrear toll compensation, a sum of Rs.30,000 was taken to elementary education account, the balance of Rs.45,800 is available as receipts during the year under the above account for being spent on essential conservancy staff and for renewal of equipments and construction of urinals and latrines. The following items of work are provided.

(1) Purchase of bulls	3,000/-
(2) Construction of urinals and latrines and improvements to existing latrines.	10,500/-

After providing the above expenditures, the account closes with a surplus balance of Rs.37,900.

The other accounts call for no remarks. Credit is taken f... the usual receipts and provisions are made for the usual expenditure.

The Electric Licence scheme accounts will be placed separately on receipt of the budget from the Chief Electrical Inspector t... Government

BUDGET ESTIMATE FOR 1949-50.

GENERAL ACCOUNT.

The rates of taxation remain the same as for the revised estimate for 48-49. But in view of the general revision now goin... on, it is anticipated that an additional revenue of about 40% over and above the demand for 48-49 may result and as such the demand ... under property tax have been taken at a premium of 40% and credi... taken for a collection of 90% of the demand under current and ... under arrears of taxes.

The demands under non-tax items were taken at an av
of 3 years immediately preceeding 1949-50.

For Government grants and compensation credit is taken
noted below according to the instructions issued by Government
referred to in the revised estimate for 48-49.

(1) Duty on transfers of property	55,790/-
(2) Entertainments tax	56,650/-
(3) Profession tax-compensation	7,270/-
(4) Motor Vehicles licence fees	3,960/-
(5) Toll compensation	70,000/-

Credit is also taken for a Government grant of Rs.2950/- being 25%
expenditure on Maternity and Child welfare work. A sum of Rs.6000/-
under magisterial fine compensation has also been taken credit.

EXPENDITURE.

ESTABLISHMENT: Provision is made for the payment of salaries and allowances including dearness allowance to the sanctioned strength of establishment.

The following new establishment has also been provided for.

Management:

(1) Lower division clerk one, Rs.45-2-85 plus dearness allowance house rent allowance for accounts section

(2) Peon. One Rs.16-½-25 for office.

Collection:

(1) Lower division clerk. One Rs.45-2-85 plus dearness allowance plus house rent allowance.

(2) Revenue Inspector One Rs.45-2-85 plus dearness allowance plus house rent allowance.

(3) Peon for Revenue Inspector. One Rs.16-½-25 plus dearness allowance and house rent allowance.

(4) Bill collectors. Two. Rs.30-2-50-1-55 plus dearness allowance and house rent allowance. One for tap rate collection and the other for ward work.

Provision has also been made for the continuance of the following temporary staff already sanctioned.

(1) One Lower division clerk for maintenance of bonus fund account

(2) One additional typist

(3) One lower division clerk for Chairman, Municipal Council

(4) One peon for Chairman, Municipal Council.

LIBRARY: In addition to the continuance of the 4 part-time attenders on Rs.10/- ~~xxx~~ P.M. for the four reading rooms provision has been made for the appointment of 2 additional part-time attenders on Rs.10/- each for the two reading rooms to be opened at Karunthittankudi and East gate. Provision has also been made for opening of reading rooms in 3 other centres during 1949-50.

ENGINEERING:

Works Overseer. One. Rs.70-4-115 plus dearness allowance plus house rent allowance.

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to be opened in Pookara street area. A sum of Rs.1500/- has also been provided for the purchase of medicines, for giving free medical aid to municipal school children.

CAPITAL:

1. Provision of a separate record block and extensions and improvements to office building		Rs.30,000
2. Dustless surfacing of roads on ½ grant basis		56,000/-
2.(a) Cement concreting Ghandhiji road pathway.		8,000/-
3. Cement concreting lanes		3,000/-
4. Construction of tailors' stalls in East Gate market		15,000/-
5. Additional stalls in Fort Vegetable market		13,000/-
6. Purchase of equipments, furniture and surgical instruments for opening the new dispensary		4,000
7. Purchase of library books and furniture for the lending library		4,000
8. Opening of the new bus-stand construction of sheds and filling in		45,000/-
9. Improvements to parks		500
10. Acquisition of lands		30,000/
(a) for market	20,000	
(b) Hackney carriage stand in Ghandhiji road	4,000	
(c) Ganapathinagar burning ground	1,000	
(d) Storm water channel, Poomalrowthankoil st.	1,000	
(e) Widening road in Vadivasal	500	
(f) Others	3,500	
	30,000	

Total capital expenditure:- 2,09,000/-

Provision is made for the following contributions to the subsidiary accounts to meet the expenditure under these accounts:--

(1) Elementary education account	Rs.27,000/-
(2) Town Planning Fund account	Rs.4,630/-

The estimated total receipt for the year 1949-50 under general account is Rs.5,99,230, of which a sum of Rs.2,09,000 is proposed to be transferred to meet the capital expenditure, and a sum of Rs.21,6
is proposed to be contributed to the subsidiary accounts as detailed above, leaving a net receipt of Rs.3,69,600. The general account is expected to open with a surplus balance of Rs.1,14,990 and close with a deficit of Rs.85,190 against a required minimum balance of Rs.27,860. This deficit of Rs.1,13,050 will have to be made good either by diversion from other ear-marked funds or deleting a few of the capital expenditures provided. As it is not sound financial policy to meet large capital expenditure from the ordinary revenues of the undertaking, it is suggested that the following remunerative capital expenditure may be met from loan from Government repayable in annual instalments.

municipality. A long range programme has to be chalked out by the council and the several works done on half grant and half loan basis.

Statements:

Two statements are appended showing (1) the income of the municipality as budgeted and (2) the expenditure as budgeted for the year 1949-50.

The expenditure under public Health is mounting from year to year. The amounts provided are shown below:

Actuals	Actuals	Budget	Revised budget	Budget.
1946-47	1947-48	1948-49	1948-49	1949-50.
2,30,065	2,37,914	2,37,590	2,65,010	2,79,680.

COMMISSIONER.
6/26/12

VG.25-12.

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CALICUT MUNICIPALITY.

Statement showing the budgeted income of the Municipality under several heads.

I. TAXATION.

Property tax	1,79,230
Scavengint tax	35,260
Lighting tax	37,220
Education tax	29,890
Water tax	50,730
Drainage tax	20,170
Profession tax	9,000
Vehicles and animals tax	16,870
Cart tax	7,430
Surcharge on profession tax	9,000

II. NON-TAX.

Markets	44,600
Cart-stands	3,400
Slaughter house	4,800
Rent of lands	12,300
Dangerous & Offensive licence	26,010
Encroachment fees	10,000
Tap rate fees	18,800
Excess water charges	5,000
Meter rents	1,100
Miscellaneous items	26,260
Sale of rubbish	8,000
Fees for occupation of road margins	2,500

III. GOVERNMENT GRANTS AND COMPENSATION.

Magisterials fines	6,000
Duty on transfers of property	55,790
Entertainment tax	56,650
Profession tax compensation	7,270
Motor vehicles licence fees	3,960
Toll compensation	70,000
Maternity & Child welfare	2,950
Education tax contribution	14,290
Education subsidy	8,370
C.O.	7,82,850

B.F. 7,82,850

IV.	Amounts tranferred from Electric Licence scheme to General account	10,100
	Total income Rs.	7,92,950

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COMMISSIONER.

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TANJORE MUNICIPALITY.

PROVISION MADE FOR PAYMENT OF SALARIES AND ALLOWANCES.

(14)

Name of establishment.	Revised Estimate 48-49		Budget Estimate 4	
	Salaries	Dearness allowance.	Salaries	Dearness allowanc
~~A.I.Gene~~				
A.I.General Account.				
General establishment	25,200	10,000	28,000	11,000
Collection	16,000	7,500	15,840	7,740

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TANJORE MUNICIPALITY.

Statement II.

Statement showing the expenditure budgetted for under several accounts for 49-50.

	ORDINARY	CAPITAL	TOTAL
1. General account	5,47,890	1,97,000	7,44,890
2. Lighting account	32,050	--	32,050
3. Elementary education account	70,350	28,500	98,850
4. Water supply account	1,78,500	29,600	1,48,100
5. Town planning account	4,630	--	4,630
6. Conservancy fund account	--	32,850	32,850
Total Rs.	7,73,420	2,87,950	10,61,370

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COMMISSIONER.

26/12

VG.25-12.

Water supply staff	17,900	9,200	18,000	9,2
Drainage staff	7,000	9,100	7,200	9,400
E.Town Planning account.				
Town Planning	2,200	800	6,000	2,260
Contribution to provident fund	12,000	--	14,000	
Total	2,28,230	1,52,110	2,45,510	1,59,470.
	3,80,340		4,04,980.	

Commissioner

26/12

B.F. 7,82,850

IV.	Amounts tranferred from Electric Licence scheme to General account	10,100
	Total income Rs.	7,92,950

COMMISSIONER.

6/26/12

VG.25-12.

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TANJORE MUNICIPALITY.

Statement II.

Statement showing the expenditure budgetted for under several accounts for 49-50.

	ORDINARY	CAPITAL	TOTAL
1. General account	5,47,890	1,97,000	7,44,890
2. Lighting account	32,050	--	32,050
3. Elementary education account	70,350	28,500	98,850
4. Water supply account	1,78,500	29,600	1,48,100
5. Town planning account	4,630	--	4,630
6. Conservancy fund account	--	32,850	32,850
Total Rs.	7,73,420	2,87,950	10,61,370

2/4

COMMISSIONER.

6/26/12

VG.25-12.

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(14)

TANJORE MUNICIPALITY.

PROVISION MADE FOR PAYMENT OF SALARIES AND ALLOWANCES.

Name of establishment.	Revised Estimate 48-49		Budget Estimate 4	
	Salaries	Dearness allowance.	Salaries	Dearness allowanc
~~A.I-Gen~~				
A.I.General Account.				
General establishment	25,200	10,000	28,000	11,000
Collection	16,000	7,500	15,840	7,740
A.II.Communications.				
Engineer	2,100	360	2,200	360
" clerks & servants	5,400	2,500	7,070	3,740
Lighting masaljis	1,500	1,310	1,500	1,310
A.III.Education other than elementary.				
Library and reading rooms	1,040	250	1,800	250
A.IV.Public Health-Medical Relief.				
Medical Officers	4,200	1,040	7,400	2,000
" clerks and servants	8,310	4,700	9,160	5,700
Preventive Medicine.				
Municipal Health Officer	2,430		2,430	
Clerks and servants	750	650	750	650
Small pox	1,900	800	1,900	800
Cholera	1,500	750	1,500	750
Malaria	2,750	2,100	2,750	2,100
Other diseases	750	700	750	700
Sanitary Inspectors	7,400	1,850	7,740	1,940
Others	40,000	50,000	40,000	50,000
Private scavenging	15,000	22,000	15,970	22,440
Birth and death	1,800	800	1,850	800
Maternity & Child welfare	6,800	3,600	7,100	3,600
Road watering	1,000	500	1,600	880
Beggars Home	1,500		1,500	
A.VI.Remunerative enterprise.				
Tree planting	2,500	2,600	2,700	2,800
Town surveyors	4,100	1,800	2,600	1,160
C.Elementary education account.				
Masters and Mistresses	32,800	16,800	35,800	17,500
Clerks and servants	400	400	400	450
Water Supply & Drainage.				
Water supply staff	17,900	9,200	18,000	9,200
Drainage staff	7,000	9,100	7,200	9,400
E.Town Planning account.				
Town Planning	2,200	800	6,000	2,260
Contribution to provident fund	12,000	--	14,000	
Total	2,26,230	1,32,110	2,45,510	1,59,470.
	3,30,340		4,04,980.	

SM. Arankey
Commissioner
26/12

TANJORE MUNICIPALITY.

Proceedings of the Budget Committee dated 17-12-1948. ⑮

****

Resolved that the Revised Estimate for 48-49 and the Budget estimate for 49-50 as presented by the Commissioner and modified by the Budget Committee in respect of:

(1) the provision made for the appointment of one Revenue Inspector and 1 peon for the collection establishment be deleted;

(2) the appointment of Public Works Overseer and the peon be deleted;

(3) the appointment of 1 Sanitary Inspector and 20 private scavenging thotties under public health be deleted;

(4) the provision made under capital be met from loan from Government as regards the following items;

Opening of bus-stand	Rs.45,000
Acquisition of land for market	20,000
Office buildings	30,000

(5) under water supply and drainage provision made for 20 drain cleaners be deleted;

(6) provision be made for an additional filter bed (Rs.1,50,000/-) on half grant basis for Rs.75,000/- to be met from the Water supply account.

/True Copy/

4/4

COMMISSIONER.

26/12

VG.25-12.

29 (16)

TANJORE MUNICIPALITY.

Proceedings of the Tanjore Municipal Council at its ordinary meeting held on 24-12-1948.

Council's resolution No.1121.

Proceedings of the Budget committee constituted in C.R.No.1096 dated 10-12-48 for scrutinising the Revised Estimate for 1948-49 and the Budget Estimate for 1949-50.

* * *

The recommendations of the Budget Committee in regard to (1) General (2) Lighting (3) Elementary education (4) Water supply and drainage (5) Town Planning (6) Endowments (7) Deposits and advances and (8) Conservancy fund accounts are approved.

Further resolved to sanction the following addition staff with effect from 1-4-49.

(a) (1) Two Lower division clerks, one for the tax section and the other for the accounts section of Rs.45-2-85;

(2) Two bill collectors for collection work on Rs.30-2-50-1-55;

(3) One peon for the general office on Rs.16-½-25.

(b) Resolved that for the new dispensary to be opened in Pockara st., area the following staff be appointed from the date of opening of the dispensary.

(1) One Medical Officer on Rs.80-5-150.
(2) Two compounders on Rs.35-1-50.
(3) One Male nursing orderly on Rs.17-½-25.
(4) One Female nursing orderly -do-
(5) One gardener on Rs.15/-
(6) One part time sweeper on Rs.5/-

(c) Resolved that one head gardener on Rs.20-1-30 be appointed from 1-4-49 for supervision of the gardens.

(d) Resolved that ~~xx~~ two Woman Medical Officers on Rs.80-5-150 each be appointed from 1-4-49 for the two municipal dispensaries at Karunthittankudi and Manambuchavady.

(e) Resolved also to appoint 3 secondary grade teachers for the three schools (1) Patunoolkara st., girls school, (2) South Rampart boys school and (3) Kurichi st., boys school, and one higher grade teacher for the Selliammankoil st., boys school from 1-4-49.

(f) Resolved that one Building Maistry, one public works maistry and one lower division clerk for a period of one year be appointed from 1-4-49 for supervision of the building and other capital works.

(g) Resolved that the posts of the Revision Officer, his peon and the lower division clerk appointed for the revision work be continued till 31-3-49.

(h) Resolved that the special encroachment staff consisting of two surveyors, 4 chainmen and one lower division clerk be continued till 31-3-49.

(i) Resolved also that the remuneration for the Matron Superintendent of the Destitute Home be increased from Rs.30 to Rs.60 with effect from 1-4-49.

(j) Resolved also that the following capital expenditure provided for in the budget estimate for 49-50 be met either by loan from Government or by diversion of the surplus in the electricity fund account repayable in 20 yearly instalments with interest at the prevailing Government rate or bank rate whichever is less.

(1) Construction and opening of a bus-stand	Rs.45,000/-
(2) Acquisition of lands and buildings for widening the market	Rs.20,000/-
(3) Construction and improvements to existing office buildings.	Rs.30,000/-
	95,000/-

SM. Arcaris

COMMISSIONER.

26/12

17

ELEMENTARY
EDUCATION.

Secondary Grade 40-1½-55-2-75
Higher Grade 30-1-45
Lower Grade 23-1-33

	Secondary Grade	Higher Grade	Lower Grade.	Pay in 1949-50	Dearness allowance.
Chinniah Pillai st., boys school.	--	4	--	36	19
				33	19
				33	19
			1 (Post abolished from 1-9-48)		
		1. (Vacant)			
Palliagraharam boys school	--	3	1	35	19
				31	19
				34	19
				28	19
Selliammankoil st. boys school	--	2	1	34	19
				33	19
				31	19
One Additional teacher provision from 1-4-49)		1		30	19
Chinnakadai st., boys school	1	4	1	47½	22
				36	19
				35	19
				35	19
				35	19
				30	19
Kurichi st., boys school	--	4	--	37	19
				35	19
				35	19
				27	19
Kavadikara st., boys school	--	2	--	36	19
				30	19
Vadakkuvasal boys school	--	1	1	37	19
				30	19
Vandikara st., boys school	--	1	1	35	19
				27	19
Southeast Rampart boys school	1	4	--	43	22
				36	19
				33	19
				36	19
				31	19
North Main st., girls school	--	4	--	38	19
				30	19
				30	19
				30	19
Pillayarkoil st., girls school	--	3	1	37	19
				35	19
				30	19
				29	19
Ottakara st., girls school	--	4	--	37	19
				35	19
				30	19
				30	19
Pambatty st., girls school	--	3	--	33	19
				35	19
				34	19.
West Main st., girls school	--	4	--	37	19
				35	19
				35	19
				35	19
				35	19

--2--

1.	2.	3.	4.	5.	6.
Karunthittankudi girls schol	3 Plus one higher grade from 16-10-48 and one secondary grade from 1-12-48.	6	1	52	22
				44½	22
				40	21
				32	19
				34	19
				30	19
				33	19
				33	19
				33	19
				29	19
				30	19
				40	21
Pattunoolkara st., girls school.	3 Plus one from 1-4-49.	7	1	43	22
				40	221
				40	21
				40	21
				34	19
				36	19
				34	19
				35	19
				33	19
				30	19
				30	19
				26	19

SNP Aravily

COMMISSIONER.

6/26/12

VG.24-12.

3533

From
Sri S.N.P.Arumugam Kaviraj,
M.A.,M.R.A.S.,(Lond),
Municipal Commissioner,
Tanjore.

To
The Secretary to Government,
Education and Public Health Department,
Madras.
Through the Inspector of Municipal Councils
and Local Boards, Madras.
2.The Chairman, Municipal Council,Tanjore.

17 DEC 1948
58178

Rc.17701/48-B6 dated 14-12-48.

Sir,

Sub:-Profession tax - Surcharge - Levy of proposal - Sanction requested.

……

In view of the heavy and growing expenditure on Elementary Education and the deficit budget the council has in its resolution No.1010 dated 30-11-48 resolved to levy cent percent surcharge on the profession tax now levied in the municipality with effect from 1-4-49 under section 34 of the Elementary Education Act. I submit herewith an extract of council's resolution and request that necessary sanction may kindly be accorded for the levy.

SNP Aravily
COMMISSIONER.
15/12

Enc:-One.

FORWARDED.

S. Arasamy [illegible]
CHAIRMAN.
15-12-48.

VG.15-12. 15.12

p.t.o.

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TANJORE MUNICIPALITY.

Copy of council's resolution No.1010 dated 30-11-48.

.....

Proposal for the levy of a surcharge equal to the profession tax for education purposes and office note thereon soliciting sanction of the council for its introduction with the sanction of Government with effect from 1-10-48 and this council's resolution No.666 dated 30-7-48 postponing the consideration of the subject at the time of Budget.

....

97596

RESOLVED TO LEVY A SURCHARGE EQUAL TO THE PROFESSION TAX FOR EDUCATIONAL PURPOSES WITH EFFECT FROM 1-4-49 TILL ANY MODIFICATION IS MADE WITH EXISTING RATES. IF THE EXISTING RATES ARE REVISED? THE QUESTION OF LEVYING THIS SURCHARGE WILL BE PLACED BEFORE THE COUNCIL FOR CONSIDERATION AND DECISION.

ASST. SECRETARY TO GOVERNMENT
29 DEC 1948
EDUCATION AND PUBLIC HEALTH DEPT.

/True Copy/

COMMISSIONER.

M.V.

No. 58178 dated 26.12.48

Forwarded.

26.12

For Inspector of [illegible]

M.V.

21.1.49

20.12 [illegible] E & P.H. Dept

E & P.H. (E) Dept.

18

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Memo No. 97596 – E1/48 – 1. Edn.-D 18.1.49

V.E.

Tax – Edn – Ml. Cl. Tanjore – Levy of Edn tax as Surcharge on profession tax.

Ref. from the Commr, Tanjore Mty; No. 17701/48 dated 14-12-48.

The Commr, Tanjore Mty. is requested to state —

(1) the rate at which profession tax is being levied by the Mty. and

(2) the total addl income per annum likely to accrue if Edn tax is levied (at cent per cent) ~~as~~ surcharge ~~ones~~ on profession tax.

15.1.49

17/1/49

To
The Commr,
Tanjore Mty.
(Thro' e.r.e)

20/1

~~4~~3836

5/19 ~~39~~37

From
Sri S.N.P.Arumugam Kaviraj,
M.A., M.R.A.S.,(Lond.),
Municipal Commissioner,
Tanjore.

To
The Secretary to Government,
Education and Public Health Departent,
Madras.
Through the Inspector of Municipal Councils
and Local Boards, Madras.
2.The Chairman, Municipal Council,Tanjore.

OFFICE OF THE INSPECTOR OF MUNICIPAL COUNCILS AND LOCAL BOARDS
31 JAN 1949
MADRAS

Rc.17701/48-B6 dated 26-1-49.

Sir,

Sub:-Tax - Profession - Surcharge for education purposes - Levy of - Information - Furnished.
Ref:-Government memorandum No.97596-C1/48-1 dated 18-1-49.

......

p.3 [illegible]

5009

The rate of profession tax ordered to be levied in G.O. No.624 L.A., dated 18-2-42 is being levied in this municipality.

The total demand under profession tax for the year 1947-48 being Rs.7587/- a like sum will accrue as additional incomes if the Education tax is levied at cent percent surcharge on profession tax.

SNP Arumugam
COMMISSIONER. 26/1

F O R W A R D E D.

S. Arumugam Naidu
26.1.49.
C H A I R M A N.

VG.26-1. 26.1

~~6~~ 4038

N.S.S. 5008-49 dated 6.2.49

Forwarded.

ASST. SECRETARY TO GOVERNMENT
10 FEB 1949
EDUCATION AND PU

Raamanans
6.2

For Inspector of
[illegible]

B 1+342

To The Secty to Govt E & P.H. Dept

E & P.H. (e.1) Deptt.

The M. Cl. Tanjore has resolved to levy edn. tax as a surcharge on profession tax with effect from 1-4.49. This question will be examined along with the E.S. Fund Bu for 1949-50 of the M. Cl. The current therefore may be added to the E.S. Budget to be examined shortly.

KV
5.3.49

7/3/49

EXTRACT from the L.A. Department's file relating to th Budget Estimate for 1949-50 - Tanjore Municipal Counci

(20)

6. (b) Contribution to Elementary Education Account.

In the orders on the B.E. for 1948-49 the Counci was permitted to contribute a sum of Rs.12,580 from the General Account to the Elementary Education Account and to adjust to the Elementary Education Account a sum of Rs.12,910 of the A.T.C. sanctioned for the current year. The R.E. for 1948-49 however provides for a contribution of only Rs.2,580 from the General Account to the Ele. Education Account while the amount of A.T.C. proposed to be adjusted to the Elementary Education Fund is as much as Rs.30,000. As the Elementary Education Account for 1948-49, is expected to close with a large balance of Rs.10,314 (even after meeting a capital Expenditure of Rs.28,200), the amount of A.T.C. to be adjusted to the E.E. Account may be restricted to Rs.20,000. The contribution proposed from the General Account to the E.E. Account for 1949-50 is Rs.27,000. The E.E. Account for 1949-50 will close with a deficit of about Rs.9,000/-. The deficit is due to the large capital expenditure - (Rs.28,500) provided in the B.E. for 1949-50. The question of avoiding a deficit in the E.E. Account may be considered by E & P.H. Department while examining the Elementary Education Budget.

'X'

Pending this the contribution provided may stand.
KSN.

x x x

Paragraph 6(b) above:- Contribution from General Funds to E.E. Account - Pending orders on the E.E. Budget, the proposed contribution may stand.

J.B.M.
(10.2.49.)

(21) 111 **S&OH (C) Deptt.**

Please come

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

p. 3 c.f Ref: From the Commr. Tanjore Mlty. No. 57/49 d 25-12-'48.

p. 1c. f. From the D.P.I. No. 69B3/48-49 dated 3-2-1949.

12/14/6 14/6

Order/M8. No 1911 Edn dated 11. 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 Mpl. Tanjore.

2. R.E. for 1948-49: (i) The credit taken for a Govt. subsidy of Rs. 13880 under Sec 37 of the E.E. Act should be increased to Rs. 13885. — p.5. c.f.

(ii). The amount of A.T.C to be adjusted to the E.E. Account should be reduced from Rs 30,000 to Rs 20,000. — 'x' at p. 39. c.f (L.A. extract).

(iii). The Council is permitted to increase the provision made under the head "expenditure – ordinary" from Rs. 65150 to Rs. 69640. — p. 5. c.f and p 23 of (P)

(iv). Revised with reference to the orders above, the R.E. for 1948-49 will close with a

(P.T.O)

2/ ~~12~~ Le²

balance of Rs 319.

3. B.E. for 1949-50 : The B. E for 1949-50 is anticipated to close with a large deficit of Rs. 9336. The Govt. consider that atleast a portion of this deficit should be met by increasing the rate of education tax.

4. Under Sub-section (2) of Section 35 of the Madras Ele. Edn. Act 1920, as amended, the Govt. direct the municipal ~~council~~ Tanjore to alter the rate of edn. tax from ~~2%~~ 9% of the ~~property tax~~ to 13% of the ~~property tax~~ per year within its area.

5. The Sanctioned Budget for 1949-50 will be as shown in the annexure below.

6. An extract of the remarks of the D.P.I. in paras 4 to 7 of his endt. read above is communicated to the Commr. for information and necessary action.

K.S.K.
4/6/49.

4/6/49.

p.5.c.f.

To

The Commr. Tanjore Mlty.
(thro. C.M.C)
(with an extract of paras 4 to 7 at p.5 c.f.)
D.P.I.
Exr. L.F.A.
L.A. Deptt.
I.S.C.

(Compare p.5

ANNEXURE.

(22)

Opening balance (as revised) Rs. 319

RECEIPTS:	Rs.
1. Education tax. ...	34440
2. Other receipts....	50
3. Govt. grant. ...	
(i) Under section 37 of the E.E. Act...	13885
(ii) under the proviso to sec.37 of the Act. ...	8370
(iii) Compensation for the loss of education tax levied as surcharged on profession tax. ...	9000
(iv) Adjustment from the A.T.C. grant.	
4. Contribution from the General Funds ~~DEDUCT Refunds.~~	27000
Amount transferred to capital.	28500
TOTAL. Ordinary.	64245
CAPITAL.	
Amount transferred from Ordinary.	28500
Total ordinary & Capital.	92745
Total including Opening balance.	93064

EXPENDITURE.	Rs.
1. STAFF:	
Salaries & allowances.	
Masters	53300
Clerks and Servants.	850
Contribution to P.F.	2000
Edn.tax collection charges.	1500
2. CONTINGENCIES & EQUIPMENT	
Contingencies	
House rent	2200
Other items.	3900
Equipment.	
Furniture & apparatus	2000
Library books and maps.	300
Other items.	300
~~3. Prizes and scholarships~~	
~~4.~~ 3. Repairs to buildings.	3000
TOTAL	69350
CAPITAL.	
Lands & buildings.	25000
Equipment: Furniture and apparatus	3000
Library books and maps	500
Total (ordinary and capital)	97850
Closing balance.	(-) 4786

K.S.K.
4/6/49.

97850
93064
(-) 4786

Office of the Inspector of Ml.Cls.& Local Boards,Madras.

N.Dis. 50248/49 dated 30-8-49

45

(23)

Forwarded
~~Returned.~~

66998
2 SEP 1949

For Inspector.

30/8/49

To

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

R46

(24)

From
Sri P.A.Sankara Menon,
Commissioner,
Tanjore Municipality,
Tanjore.

To
The Secretary to Government,
Education and Public Heapth Department,
Madras.
Through 1. The Inspector of Municipal Councils
and Local Boards, Madras, and
2.The Chairman, Municipal Council, Tanjore.

OFFICE OF THE INSPECTOR OF MUNICIPAL COUNCILS AND LOCAL BOARDS
50248
29 AUG 1949
MADRAS

Rc.9623/49-B1 dated 24-8-49.

B/

Sir,

Sub:-Tax - Education tax - Alteration in the rate - Instructions - Solicited.

pages 41-43 of (A) Ref:-G.O.Ms.No.1911 Edn. dated 11-6-1949.

......

p.40 ~~of~~ of (A) In para 4 of the above G.O. on the budget of the Elementary Education Fund of this council for 1949-50, Government have directed the Council, under section 35(2) of the Madras Elementary Education Act, 1920, to alter the rate of Education tax from 9% of the property tax to 13% of the property tax per year to cover at least a portion of the deficit of Rs.9,336/-. The date from which the alteration should be made is not specified in the order. The additional income according to the rate of increase ordered works out to Rs.9100/- for two half years. But in the budget as passed by Government, credit is taken under "Elementary Education tax" receipt for a sum of Rs.4550/- only in addition to the sum of Rs.29,890/- taken credit by the council. It is therefore presumed that the enhanced rate is to come into effect only from 1-10-1949 i.e., from the II half year of 1949-50. I request Government to be pleased to inform me whether my presumption is correct.

Correct vide 'A' in (A) p.46

According to the orders of Government, the percentage addition of education tax seem to apply to all the components of the property tax now levied by the Council. The components are

(1) for general purposes	12%
(2) for water supply	4%
(3) for drainage	1½%
(4) for scavenging	3%
(5) for lighting	2½%
Total	+ 23%

Not put up per ~~half~~ year on the annual value of property. When, in G.O.No. 1606 Edn., dated 22-6-48 Government issued instructions that the Education tax levied should not be any percentage on the annual value of property and should be a certain percentage only of the property tax, this council altered the levy as 16 2/3% of the tax on property for general purposes. In G.O.No.Ms.554 Edn. dated 28-2-1949 also Government have fixed the rate of Education tax on lands not occupied by orx appurtenant to buildings at 16 2/3% of property tax per half year. I therefore request Government to be pleased to inform me whether the levy of Education tax may be continued to be an addition to the property tax for general purposes alone, or as an addition to the sum total of all the components of the property tax. If it should be as an addition to the property tax for general purposes alone, the alteration in the rate of levy will have to be from 16 2/3% i.e., 9% of all the components of the property tax to 25% of the property tax for general purposes per half year.

(X)
Item 34 on p.8 of (X)

I request Government to be pleased to issue early orders in the matter.

P.A.Sankara Menon
26.8.49
COMMISSIONER.

F O R W A R D E D.

S. Aramuganadar
28.8.49

C H A I R M A N.

49/5

25

Office of the Inspector of Ml.Cls.& Local Boards, Madras.I.

N.Dis.No. 52961/49.

9

dated. 10-9-49.

Forwarded in continuation of this office N. Dis. No. 50248-49/ dated 30-8-49. p. 1 ante

pt. 66998/49

18 SEP 1949

10/9/49

For Inspector.

To

The Secretary to Government,

Education & Public Health Department,

Fort St.George.

70486

(250 copies)

6/50

(28) 5/ 7

From
Sri P.A.Sankara Menon, B.A.,
Commissioner,
Tanjore Municipality,
Tanjore.

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

Through the Chairman, Municipal Council, Tanjore
2. The Inspector of Municipal Councils and
Local Boards, Madras.

52961

Rc.9623/49-B1 dated 3-9-49.

B5

OFFICE OF THE INSPECTOR OF MUNICIPAL COUNCILS AND
8 SEP 1949
MADRAS

Sub:-Tax - Property - Tanjore Municipal Council - Alteration in the rate - Resolution of Municipal Council - Orders solicited.

Ref:- This office Rc.B1-9623/49 dated 24-8-49 with reference to G.O.Ms.No.1921 Edn. dated 16-6-49. p. 3 ante

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p. 3 ante

In continuation of my letter dated 24-8-49 I beg to bring to the notice of Government that the municipal council has in its resolution No.720 dated 30-8-49 (copy submitted) resolved to reduce the rate of property tax for general purposes from 12% on the Annual ~~x~~Value to 11% and to increase the rate of education tax from 2% to 3%. I request the favour of orders of Government with reference to the 2nd proviso to Sub Section 3 of Section 78 of the M.D.M Act at an early date as the council has resolved to give effect to the resolution from 1-10-49.

p. 8 supra

P.A.Sankara Menon
COMMISSIONER. 5.9.49

Enc;-One.

F O R W A R D E D.

6.9.49
C H A I R M A N.

VG.5-9.
5.9.49.

p.t.o.

~~8~~ 52.

TANJORE MUNICIPALITY.

Copy of Council's resolution No.720 dated 30-8-49.

pages 41-43 of (A)

G.O.No.1911, E. & P.H., dated 11-6-49 passing orders on the revised estimate for 1948-49 and Budget Estimate for 1949-50 relating to the Elementary education fund of this municipality;

not read C.R.No.558 dated 15-7-49 adjourning the subject; and

not read

the office note thereon regarding the alteration of Education tax from 9% of the property tax to 13% of the property tax per year as directed by the Government..

...

Proposed by Janab K.E.Gulam Dastaghir Saheb and seconded by Sri P.Chockalinga Pathar, the following resolution was carried unanimously:-

"The council feels that the rate of taxation of properties is already high, and any addition to it will be a serious hardship to the tax payers. The intention of the Government in their direction to enhance the rate of tax for education is to meet the deficit in the Elementary Education Fund account. Instead of enhancing the rate of taxation, the council resolves to reduce the 12% which is now appropriated for general purposes to 11% and levy education tax as surcharge at 3/11th of 11% instead of the present rate of 1/6th of 12% of the property tax for general purposes and to request the Government to approve of this proposal with effect from 1-10-1949.

/True Copy/

Sankara Menon
Commissioner. 5.9.49

VG.
5.9.49.

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22 53

Edn. & P.H. Dept.
G

16/28/9

Memo. No. 66998/49-2-G.-Education, dated 27.9.1949

Sub: Budget Estimate - 1949-50 - Elementary Education Fund - Municipal Council, Tanjore - Increase of education tax.

pages 41-43 cf. of (A)

Read again G.O. No. 1911, Education, dated 11.6.1949.

pages 3 & 7-8 cf.

Read also: From the Commr., Tanjore Mty., Rc. No. 9683/49-B1, d/ 24.8.1949 and 3.9.1949

pages 1 & 5 cf.

” ” Inspr. of Ml. Cls. and L. Bds., N. Dis. 50248/49, dated 30.8.1949 and N. Dis. 52961/49, d/ 10.9.1949.

The Commissioner, Tanjore Municipality, is informed that the increased rate of education tax mentioned in paragraph 4 of the G.O. cited is a percentage of the total property tax under all heads excluding education, and that the rate should be given effect to from 1.10.1949.

p. 42 cf. of (A)

pages 47-48 of (A)

'A' on p. 46 of (A)

2. The proposal of the Municipal Council, Tanjore contained in its resolution No. 720, dated 30.8.1949, cannot be approved, as the rate of general property tax

page 8 cf.

pages 2-3 n.f.

2/ 54

tax cannot be altered in the middle of a financial year – *vide* the third proviso to section 78(3) of the M. D. M. Act, 1920. Even if the rates of taxes are to be altered from 1.4.1950, the financial effect of the revision of the rates on both the General Fund and the Elementary Education Fund should be reported to the Govt.

page 2 - v.p.

page 3 - v.p.

26/9/49

26/9/49

27/9/49

5/10

20

The Commr., Tanjore M.ty (thro' the CMC)

Copy to the D. P. I.

" Exr. & L.F.A.

" L.A. Dept.

(2 spares)

55

Sub: B. E. for 1949-50 – E. E. Fund – Ml. Cl. Tanjore.

(28)

p. 3. c.f.
p. 1. c.f.

Ref: From the Commr. Tanjore Mlty. No 57/47 d. 25-12-48.
From the D. P. I. No. 6983/48-49 dated 3-2-1949.

The R.E. for 1948-49 and the B. E. for 1949-50 of the E. E. Fund of the Ml. Cl. Tanjore call for the following remarks:–

2. R.E. for 1948-49: (i) The credit taken for a Govt. Subsidy of Rs. 13880 under Sec. 37 of the E.E. Act should be raised to Rs. 13885.

(with Ref. to G.O. 3278 Edn dated 21/12/48)

A on p3 m/in ©

G.O. 28/LA 15-2-49

'X' at p39. c.f. (L.A. extract)

(ii) As suggested by L.A., the adjustment of Rs 30,000 from the A.T.C. may be restricted to Rs. 20,000.

(iii). Provision made under the head 'expenditure Ordinary' is in excess of that sanctioned in the Budget. The increase which is mainly due to the grant of d.a. to the E.E. Staff may be approved.

(iv). Revised with reference to the suggestions above the R.E. for 1948-49 will close with a balance of Rs. 319.

p. 5. c.f.

3. B.E. for 1949-50 (i) The credit taken for a Govt. Subsidy of Rs. 14290 under Sec. 37 of the E.E. Act should be reduced to Rs. 13885.

p. 5. c.f.

(ii) Credit has been taken in the B.E. for 1949-50 for the realisation of a sum of Rs 9000 as surcharge on profession tax may be approved.

2

'M' at p.3. c.f. and also p37. c.f. (Commrs. letter)

(iii). The contribution of Rs 27000 from the General funds to the E. E. Account may be allowed. L. A. have agreed to this.

p39. c.f. (L.A. extract)

(iv). Revised with reference to the suggestions above the B.E. is anticipated to close with a deficit of Rs. 9336.

(v). A provision of Rs. 25000 is made under the head 'Capital expenditure'. Evidently the expenditure relates to the construction of three school buildings. Though there is no approved building scheme at present in this Municipality, the Cl. will be eligible for a building subsidy from the special allotment of Rs 10 lakhs in 1949-50 in case it resolves to construct the school building. The provision made may therefore stand.

The large deficit in the B.E. for 1949-50 is mainly due to the grant of d.a to the E.E staff at enhanced rates amounting to Rs 18000. The Cl. is now levying edn. tax at the rate of 2% of annual value per annum. If this tax is raised by 1% more, the additional income that can be derived will be Rs. 9100. But the tax can be increased only from 1-10-1949. Then the additional income will be Rs. 4550. If no further contribution from the general funds is feasible, the question of granting a subsidy from the Provl. funds has to be considered to wipe off the deficit of Rs 4786. 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.S.R.
16/5/49

16/5/49
LA
Fin

L.A.
Fin

9336
4550
(−) 4786

A

B

9336
4550
4786

23 — 100
1 — 100/23
3 — 100/23×3 = 300/23 = 13

23%

2%
.3

100/23 × 3 = 300/23 = 13

LOCAL ADMINISTRATION DEPT.
21661
17 MAY 1949
S
SECRETARIAT, MADRAS

E&P.H. U.O.
9046/49
16/5/49

ASSISTANT SECRETARY TO GOVT.
35950
31 MAY 1949

LA 30/5

L.A. No. 21661/49-1C
30/5/49

(29)

L.A. Dept. (C)

The adjustment proposed in para 2.(ii) and the contribution ~~proposed~~ referred to in para 3(iii) on p/ante. ~~is~~ are in accordance with the ~~Budget~~ rules of this dept. ~~on pages 140-141 of.~~ ~~of~~ in G.O. No. 281 L.A. d/ 15.2.49. With this remark the case may be passed on to Fin.

CSR.
23.5.49.

28.5.49

The total rate of property tax (inclusive of Edn tax) now levied in the muply is 25% per annum. The proposal to raise the rate of Edn tax ~~by~~ will increase the total rate to 26%. This is a high rate. However, as the finances of the Cl are unsatisfactory both under the Genl and the Ely Edn Fd, the proposal ~~will~~ need not be objected to by this dept.

29.5.49

30.5.49

Secy

Fin.

Finance (Exp. A)

The proposal to raise the education tax ~~from~~ of 2% by 1% from 1.10.1949 may be accepted.

As the question of giving a subsidy to cove

9

The anticipated deficit in 1949-50 is proposed to be considered after the closing balance on 31.3.49 is known, no remarks are called for at present.

B p. 2 above

B
1.6.49

C.S.K.
1.6.49

Fin. u.o. 35950/Exp.A-1
1.6.49

E & PH (C1) Dept.

ASST. SECRETARY TO GOVERNMENT
42250

Please see the remarks of L.A. and Finance at p.3.ante. L.A. and Finance have accepted the proposal of increasing to make education tax from 2% of the annual rental value of properties to 3% with effect from 1-10-49 in the Tanjore Municipal Council. This rate of education tax of 2% of annual rental value of properties represents 9% of property tax. Instead of fixing the rate of education tax at 3% on the annual rental value of properties with effect from 1-10-49 it may now be fixed at 13% of property tax ~~per annum~~ for the sake of convenience.

A draft order is submitted for approval. ~~Orders whether~~ The file may be circulated to H.M. (Edn.) and H.M. (L.A.)

K.K.
4/6/49.

P.S.M.
4/6/49

H.M. (Edn)
H.M. (L.A)

6/6/49

H.M. (Edn) R.M.
7/6

H.M. (L.A) 10/6

7/6

---

(30) 69

Edu. & P.H. Deptt (C1).

R. No. 66998/49/C1:

Sub:- Budget Estimate - 1949-50 - Elementary Education Fund - Municipal Council, Tanjore - Increase of education tax.

pages 41-43 sp. of (A) Read again G.O. No. 1911, Edu., dated 11.6.1949.

pages 3 & 7-8 sp. Read also: From the Commr., Tanjore Mty., Rc. 9623/49-B, dated 24.8.1949 and 3.9.1949.

pages 1 & 5 sp. " Inspr. of Ml. Cl. & L. Eds., N. Dis. 5048/49, d. 30.8.1949 and N. Dis. 5296/49, dated 10.9.1949.

Not to issue

Memo. No. 66998/49-1-C1-Education, dated

The Commr., Tanjore Mty., is informed that the increased ~~in~~ rate of education tax ordered in paragraph 4 of the G.O. cited is a percentage of the total rate of property tax under all heads excluding education and that the rate is to take effect from 1.10.1949.

p. 42 of (A)

2. He is requested to submit a statement showing the financial effect on the Ele. Edu. Fund of the Council's proposal in its resolution No. 720, dated 30.8.1949, and to state how the council propo

page 8 sp.

A

proposes to meet the deficit, if any, ~~in the F.E. Account~~ caused by its proposal.

15/9/49

16/9/49

Note:- L.A. may see before issue.

15/9/49

16/9/49

L A

To

The Commr, Tanjore Mty.
(thro' the D.M.C.)
" Inspr. of Mpl Cl. & L. Bds.
Copy to the D. P. I. (Para 1 only)
" Exr. ~~B~~ L.F.A. (Para 1 only).

E.&P. H ~~u.o.~~ No.
66998/49-1-G-Edn.
16.9.1949

19/9

LOCAL ADMINISTRATION DEPARTMENT
SEP 1949
40808
SECRETARIAT, MADRAS

L.A Dept (A)

Please see the memo on pages 1 & 2 above. The rate of general property tax cannot be altered in the middle of a financial year -vide the third proviso to Section 78(3) of the M.D M. Act, 1920. Hence, the proposal of the Tanjore Ml. Cl. contained in its resolution no. 720 dated 30.8.49 to reduce the rate of property tax for general purposes from 12% to 11% per year cannot be complied with.

2. Even if the proposal of the Cl. is to be given effect to from 1.4.1950, the financial effect of the proposal on the General Fund should also be ~~given~~ reported by the Commr.

3. With these remarks, the file may be returned to E&P. H. U.O.

21.9.49
23
23/9/49

E & PH may alter draft accordingly.

23/9/49

E & PH

24/9

L.A. U.O. 40808/49-1A
24.9.49

24 SEP 1949
73961

E.&P.H. (G)

Revised draft below for approval. After issue may be filed with (A)

26/9/49

27/9/49

C1

31

61 / 3

P.S.C.P.

P.S.C.P.

1 5 ⑤
52

19 12 - 60 BD