

Education and Public Health

(194 9) Department.

Ms. SERIES.

G.O. NO. 2558 Edn.,

Dated 11-8-1949.

*Closed
in
house*

[Despatch Abstract.]

Budget Estimate-1949-50-Elementary Education Fund-Municipal Council,
Mannargudi-Orders passed.

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Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Last Budget in Co. 665 Edu. 24.3.48							

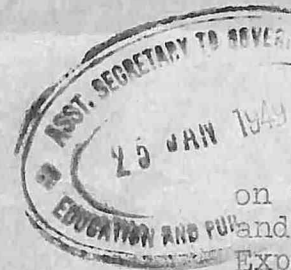
Further Papers.

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

OFFICE
OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.
R.O.P.No.73-B.2/48-49 Dated 17-1-1949.
f2c

Elementary Education Fund - Municipal Council, Mannargudi -
Budget Estimate for 1949-50 - Submitted.

Ref: Letter B.1.8042/48 dated 14-12-1948 from the Commissioner.



Submitted.

2. The amount shown against "Collection charges" on the receipts side both in the Revised Estimate for 1948-49 and Budget Estimate for 1949-50 should be transferred to the Expenditure side and shown on "Education Tax- Collection charges" under "1-Staff".

Revised Estimate for 1948-49

3. The expenditure has increased above the sanctioned allotment and sanction of the Government should be obtained.

4. Budget Estimate for 1949-50

The credit taken for Government grant under section 37 of the Madras Elementary Education Act is liable to revision with reference to the actual amount of Education tax realised and adjusted to the fund during 1948-49.

Accommodation:

5. Accommodation is inadequate and unsuitable in the Adinayakanpalayam and Central Model Schools and unsuitable in the Muslim Girls Schools. These defects were pointed out in the last year Budget Estimate also and hence need to be rectified urgently.

Equipment is reported as fairly adequate.

6. Leave salary and D.A. are paid.

D. S. Srinivasan
21.1.49

for Director of Public Instruction.

To

The Secretary to Government,
Education and Public Health Department.

RVR 19/1/-

936
6813
16/1/49

LOCAL ADMINISTRATION DEPARTMENT.

From

Sri.S.Rajagopalan,M.A.,
Municipal Commissioner,
MANNARGUDI.

To

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

Thro'

The Director of Public Instruction,
MADRAS.

Thro'

The Chairman, Municipal Council,
MANNARGUDI.

Re.No.B.1. 8042/48.

Dated.14-12-48.

Sir,

Sub:--BUDGET ESTIMATE-Elementary Education Fund account-
Mannargudi Municipality-1949-50-submitted--

I submit in duplicate the revised budget estimate for 48-49 and budget estimate for 1949-50 of this Municipality in respect of Elementary Education fund account as passed by the council in its resolution No.501/4-12-48 (copy submitted). A copy of the establishment schedule along with the statement showing the No.of schools, teachers and note to the council is also sent.

The revised estimate for 48-49 and the budget estimate for 49-50 closes with a deficit of Rs.1830/- and Rs.9130/- respectively. The main factor for the deficit closing balance is due to the payment of dearness allowance to the entire staff at the enhanced rate from 1-1-48.

The Government is requested to sanction a grant of Rs.1830/- during the year 1948-49 and Rs.9130/- during 49-50 towards the payment of dearness allowance to the Education staff and to balance the budget.

Forwarded

P.S./14-12-48.

Compd: Mu' 12/48

W. J. J. J.
Chairman

Shamdasani
14/12
COMMISSIONER.

PROCEEDINGS OF THE MEETINGS OF THE FINANCE AND BUDGET COMMITTEE HELD ON
25TH NOVEMBER 1948 AND 26TH NOVEMBER 1948.

P_R_E_S_E_N_T.

Sri. V. Ramachandra Dikshidar.	...		Chairman.
Sri. P. Ramaiah Pillai.	...		Vice-Chairman.
Sri. K. S. Sambasiva Iyer.	...		Councillor.
Sri. S. G. Venkataraman.	...		Councillor.

S_U_B_J_E_C_T.

1. Read revised estimates for 1948-49, the Budget Estimate for 1949-50 of the General and Elementary Education Fund of the Municipality and notes of the Commissioner thereon.

R_E_S_O_L_U_T_I_O_N.

The revised estimates for 1948-49 and the Budget Estimates for 1949-50 of the General and Elementary Education fund of the Municipality, as prepared by the Commissioner have been scrutinised and recommended to the Council for adoption.

Sd./ V. RAMACHANDRA DIKSHIDAR,
C H A I R M A N.

(TRUE COPY)

P.S./13-12-48.
Compd. *[Signature]*

[Signature]
14/12
COMMISSIONER.

ELEMENTARY EDUCATION BUDGET FOR THE YEAR 1949-50.

Head of account	Opening balance	Receipts	Expenditure	Closing Balance
Ordinary	- 1830	24250	33380	-10960
Capital	10	1000	1000	10
Total	-1820	25250	34380	-10950

2/10/50

Shamshul
Commissioner
Mannargudi Municipality.

7

MANNARGUDI MUNICIPALITY.
Statement accompanying the Elementary Education Budget for the year 1949-50.

	No. of Schools having the highest class.						
	8th std.	7th std.	6th std.	5th std.	4th std.	3rd std.	2nd std.

No. of schools on the date of submission of the budget	1		6		1			6
--	---	--	---	--	---	--	--	---

No of schools proposed to be opened in the ensuing year								1
---	--	--	--	--	--	--	--	---

Total No. of teachers employed in all the schools under the management of the local body on the date of submission, the pay in force and the No. of teachers to be employed :	40-1 $\frac{1}{2}$ -55-2-70	-----	6
	30-1-45	-----	26
	23-1-33	-----	5

i. Existing schools.....	B.A.L.T. 70-5-140	-----	1
--------------------------	-------------------	-------	---

ii Schools to be newly opened during the ensuing year and their scales of pay.	30-1-45	-----	3
	nil		

If the pay of the existing teachers is proposed to be revised the total number of teachers whose pay will be affected, showing the present and the proposed scales of pay and other provision made for the purpose

nil-

2/5/50

Shamulani
Commissioner.
Mannargudi Municipality.

EXTRACT FROM THE PROCEEDINGS OF THE MUNICIPAL URGENT MEETING OF THE
MUNICIPAL COUNCIL, MANNARGUDI, HELD ON SATURDAY THE 4TH DECEMBER 1948
(At. 5.P.M.)

Subject No. 501.

Read the revised estimate for 1948-49, the Budget Estimate for 1949-50 (including the Elementary Education Fund) of the Municipality, the note of the Commissioner and the proceedings of the Finance Committee dated 25-11-1948 and 26-11-1948.

RESOLUTION.

Revised budget approved for 1948-49 including elementary education account.

In the budget estimates for 1949-50 the credit by way of the sale of channel lands may be increased to Rs. 50,000/- and the excess receipt of Rs. 10,000/- may be utilised for the construction of a bus stand.

The provision made for the shifting of the weekly market may be deleted.

Out of the provision of Rs. 86,000/- under water supply capital a sum of Rs. 3000/- may be provided for the provision of an overhead tank with taps and electric motor in Chettikulam.

This council has already forwarded a key scheme of water supply to the Government. The Government is requested to take it up immediately. In case the Government feels that it cannot sanction the key scheme this council resolves to request the Government to sanction the scheme suggested by the Commissioner to solve the acute water scarcity.

The Director of Public Health, is requested to accord sanction to fix the minimum salary for a conservancy menial at Rs. 10/- per mensem.

The Government is requested to accord sanction for the payment of contribution of Rs. 5,490 to the Lighting Account during 1949-50 as it exceeds the maximum prescribed.

The Government is requested to permit the council to utilise the sum of Rs. 5,000/- earmarked for the construction of a bus stand for the repayment of diversion of Rs. 8,000/- to the water supply fund as part payment and to repay the balance of Rs. 3,000/- during 1950-51.

The Government is requested to make a grant of Rs. 5,470 to the General Funds towards the payment of dearness allowance to balance the budget during 1949-50.

The Government is requested to make a grant of Rs. 1,530/- during 1948-49 and Rs. 2,870 during 1949-50 to the Elementary Education Fund towards the payment of dearness allowance so that the budgets may be balanced.

Budget estimate for 1949-50 both for General and Elementary Education and the accounts approved in other respects.

Sd. V. Ramachandra Dilshidar,
CHAIRMAN.

/True copy/

Sd. Kamulam
14/12
COMMISSIONER.

SR/8.12.

45/12

COMMISSIONER'S NOTES ON REVISED ESTIMATES FOR 1948-49 AND
BUDGET ESTIMATES FOR 1949-50, RELATING TO ELEMENTARY
EDUCATION ACCOUNT.

REVISED ESTIMATES FOR 1948-49.

This account opens with a balance of Rs.10/- under capital only. Credit of Rs.4,770/- is taken, out of the arrear toll compensation as per the orders of Government. The total receipts comes to Rs.27,180 and the expenditure comes to Rs.29,010 and the ordinary account closes with a deficit of Rs.1,830/-. This is mainly due to the payment of Dearness allowance to the entire staff at the enhanced rates from 1-1-1948 and the expenditure in this direction in 1948-49 is Rs.9,870/-. Hence the Government may be requested to make a grant of Rs.1,830/- towards the payment of Dearness allowance so as to balance the budget for 1948-49.

BUDGET ESTIMATES FOR 1949-50.

Proposals have been submitted to the Government for sanction to levy education tax at 12% of the General tax levied. If the proposals are sanctioned, it is likely that there would be an increase in the income under taxation by Rs.1,000/- and the budget is worked out on the proposals made.

A credit of Rs.4,320/- is also taken as maximum grant admissible under provision to section 37 of the Elementary Education Account. A sum of Rs.9,360/- is transferred from General Account as contribution and the total receipts under ordinary account comes to Rs.24,250. The expenditure under ordinary comes to Rs.33,380/- and the excess expenditure over the receipts is Rs.9,130/-. Taking into account the deficit during 1948-49, the budget for 1949-50 closes with the deficit balance of Rs.10,960/- which is mainly due to the payment of Dearness allowance. The total expenditure in this direction during 1949-50 above is Rs.10,950/- and hence the Government may be requested to make a grant of Rs.1,830/- during 1948-49 and Rs.9,130/- during 1949-50 towards the payment of Dearness allowance to the Education staff so as to balance the budget.

It is proposed to introduce compulsory education in Municipal Rajampalayam and Pentland Model Schools. To work out the said schemes appointment of additional staff is necessary and provision for the appointment of one Higher Grade teacher in each school is made.

It is also likely that standard VI will be opened in Rajampalayam school as the school is making rapid progress and as there is no Higher Grade Elementary School in the vicinity. Provision for the appointment of an additional Higher Grade teacher is also made.

Proposals were submitted to the Educational Authorities to convert the Model Girls' School into a Middle School during 1948-49 since the proposals were not submitted in time, orders have been received from Director of Public Instruction to renew the proposal early next year. Hence provision for converting Model Girls' School into a Middle School by appointing an L.T., teacher is also made.

Provision for the payment of Dearness allowance at enhanced rates to the entire staff and for the payment of an increased pay to the conductresses have been made.

A provision of Rs.1,000/- is made under capital account for equipment and accommodation consequent on the raising of the Model Girls School into a Middle school and the opening of the sixth standard in the Rajampalayam School.

The revised Estimates for 1948-49 and the Budget Estimates for 1949-50 as prepared by me and explained as above is commended for adoption by the Budget Committee and the Council.

h/n

Shamunlay
14/11/49
COMMISSIONER.

CENTRAL MODEL SCHOOL.

PENTLAND MODEL SCHOOL.

Headmaster, Secondary Grade.	1	40-1 $\frac{1}{2}$ -55-2-75	43	516	22	264
Assistant, Higher Grade (35+31+30)	3	30-1-45	96	1,152	57	684
Assistant, Lower Grade	1	23-1-33	27	324	19	228
Headmaster allowance			2	24	..	..
			..	2,016		1,176
Leave Salary Contribution			..	101	..	59
				2,117		1,235
				or		or
				2120		1,240

1. 2. 3. 4. 5. 6. 7. 8.

ADINAYAKAMPALAYAM SCHOOL.

Headmaster Higher Grade.	1	30-1-45	67	804	38	456
Assistant, ,,	1	30-1-45				
Assistant, Lower Grade.	1	23-1-33	28	336	19	228
Leave Salary Contribution			1,140			684
			57			34
			1,197			718
			or			or
			1,200			720

MODEL GIRLS' SCHOOL.

Headmistress, L.A.	1	70-5-140	70	840	24	288
Assistant Secondary Grade	3.40-1 $\frac{1}{2}$ -55-2-75		132	1,584	65	780
(50 $\frac{1}{2}$, 41 $\frac{1}{2}$ and 40)						
Assistant Higher Grade (3 on 33; 3 on 32)	6	30-1-45	195	2,340	114	1,368
Conductress	2	Fixed	10	120	36	432
Headmistress allowance			2	24	..	..
Leave Salary Contribution			..	4,908	..	2,868
				245		243

Total 5,153 or 3,111 or 5,160 3,110

GOPALASAMUDRAM GIRLS' SCHOOL.

Headmistress and Assistant, Higher Grade	3	30-1-45	111	1,332	60	720
(41+39+31)						
Conductress	1	Fixed	5	60	18	216
Leave Salary Contribution			..	1,392	..	936
			..	70		47
				1,462		983
				or		or
				1,470		980

Total 1,462 or 1,470 983 or 980

MANTHAKARA STREET GIRLS' SCHOOL.

Headmistress and Assistant, Higher Grade.	3	30-1-45	96	1,152	57	684
(on 32/. each)						
Conductress	1	Fixed	5	60	18	216
Leave Salary Contribution			..	1,212	..	900
			..	51	..	45
			..	1,273	..	945
				or		or
				1,280		950

Total 1,273 or 1,280 945 or 950

MUSLIM GIRLS' SCHOOL.

Headmistress Higher Grade.	1	30-1-45	32	384	19	228
Leave Salary Contribution				19		11

11

MANHARGUDI MUNICIPALITY.

STATEMENT SHOWING THE SCHOOL WAR EXPENDITURE FOR 1949-50.

Name of School.	Salary	Dearness allowance	House rent.	Remarks.
Rajampalayam School.	3,290	1,950	---	
Central Model School	3,320	1,960	300	
Pentland Model School	2,120	1,240	---	
Adinayakampalayam School	1,200	720	120	
Model Girls' School	5,160	3,110	---	
Gopalasamudram Girls' School	1,470	980	96	
Manthakara street Girls' School	1,280	950	120	
Muslim Girls' School	410	240	144	
Total	18,250	11,250	780	

MANHARGUDI MUNICIPALITY.

STATEMENT SHOWING THE NUMBER OF SCHOOLS, TEACHERS ETC..

S. No.	NAME OF SCHOOL.	No. Teachers.					Total
		L.T. 70-5-140.	Secondary Grade scale of pay 40-12-55- 2-70	Higher Grade scale of pay 30-1-45; 23-1-33.	Lower grade scale of pay 30-1-45.	Prevo- total instru- ctor	
1.	Rajampalayam School	..	1	6	1		
2.	Central Model School	..	1	5	2		
3.	Pentland Model School	..	1	3	1		
4.	Adinayakampalayam school	..	..	2	1		
5.	Model Girls School	1	3	5	..	1	
6.	Gopalasamudram Girls' School	..	2	3	..	..	
7.	Manthakara Street Girls School	..	..	3	..	..	
8.	Muslim Girls' School	..	..	1	..	..	
		1	6	28	5	1	41

Shamshad Hussain
COMMISSIONER,
Manhargudi Municipality

MANNARGUDY MUNICIPALITY.

Budget Estimate of the Elementary Education Fund for the year 1949-50

Actuals for 1947-48	Revised Budget 1948-49	Head of account	Budget Estimate 1949-50
1667	10	Opening Balance	1820
4701	6480	RECEIPTS - ORDINARY	
379	620	Education Tax - Gross collection	7500
4322	5860	Deduct collection charges	610
	4770	Net	6890
2600	3657	Government grant (Arrear toll compensation)	3657
3002	4700	Government advance	4320
4680	4680	Government grant equivalent to tax	
9400	7170	Government grant under Sec.37, proviso of the M.E. Act	4680
5		Contribution from General Fund	9360
		Deduct refunds	
		Deduct amount transferred to capital	1000
23998	27180	Total	24250
		RECEIPTS - CAPITAL	
		Add amount transferred from ordinary	1000
		Total	1000
23998	27180	Total receipts - Ordinary & Capital	25250
25665	27190	Grand total including opening balance	23430
		EXPENDITURE - ORDINARY	
14465	15800	Staff - Salaries & Allowances - Masters	18250
11150	9270	Collection charges	11150
531	800	Contribution to Provident Fund	810
716	780	Contingencies: House rent	780
269	400	Other items	500
137	100	Equipment; Furniture & apparatus	600
6	50	Library books & maps	50
107	250	Repairs to buildings	250
	960	Repayment of Government advance	960
24219	29010	Total	33380
		EXPENDITURE - CAPITAL	
		Equipment; Furniture & apparatus	1000
		Total	1000
24219	29010	Total expenditure - Ordinary & Capital	34380
1446	1820	Closing balance	10950
25665	27190	Grand total including closing balance	23430

S.S. *hilly* *ce*

Shamun
14/12
COMMISSIONER

9500
6480
1020
25197
24177

34380
25177
9203

24177
9813
33990

84380
24197
8183

34990
25177
9813

9813
9203
64203
213603
6103

9813

The position of this acct. is not clear from the abstract given in this budget. For instance, according to the Comp. A.Account, this acct. closed with a balance of Rs.1446 in 1947-48 whereas the opening balance here adopted for 1948-49 is Rs.10/- As regards the ~~xxx~~ utilisation of the current year's A.T.C., the needs of the General funds & E.E. funds of course will have priority. If E.E. acct. needs more than Rs.4770 to ~~xxxxxxx~~ avoid a deficit, it will have to be given. The contribution from Genl. funds in 1949-50 may anyhow be restricted to Rs.7,170.

.....

7. (b) Elementary Education Account: - The contribution approved in the B.E. for 1948-49 is Rs.7170.

Provision has been made for a contribution of Rs.7170 in the R.E. for 1948-49 and of Rs.9360 in the B.E. for 1949-50. In the R.E. for 1948-49 the Council has taken credit for a sum of Rs.4770 from the A.T.C. in conformity with the orders of Govt. Even with these contributions the B.E. for 1949-50 of the Ele.Education Account is expected to open with a deficit of Rs.1830 and close with a deficit of Rs.10960. As the condition of the General Account is not satisfactory it will not be possible for the General Account to render any aid to the Ele.Education Account.

x

x

x

EDN & P.H. DEPT.(C1)

Paragraph 7(b) above:- Contribution to the E.E.Account

The contribution proposed may stand pending orders on the E.E. Budget.

I.B.H.

12.2.49

✓
C.No. 5241/49/e

p3.c/

p.1.c/

8/11/49

Sub: B.E. ~~for~~ 1949-50 - E.E. Fund - Ml. cl. Mannargudi
Gardens passed. 2) 15

Ref: From the Commr. Mannargudi Mty. No 8042/48 d 14-12-48

From the D.P.I. No. 73 B2/48-49 dated 17-1-1949.

Order No. 2558 Etn dated 11-8-49

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. Mannargudi.

2 R.E. for 1949-50:

(i) The credit taken for a

Govt. subsidy of Rs. 4700 under Sec. 37 of the
E.E. Act. should be reduced to Rs. 3657.

p23c/

(ii) The adjustment of a sum

(1000000)

p25c/

of Rs. 4770 from the A.T.C. Grant should be
increased to Rs. 6197.

(iii) The Council is permitted to
increase the provision made under the head
'expenditure - ordinary' from Rs. 26963 to Rs. 29630.

p31. (A) and

p23 c. f.

(iv) Revised with reference to the

Orders above the R.E. for 1948-49 will close with 'nil' balance

3. Under sub-section (2) of sec 35 of the Madras Ele. Edn. Act, 1920, as amended, the Govt. direct the M.C. Mannargudi to alter the rate of levy of edn. tax, within its area from 11% of property tax to 25% of property tax per annum with effect from 1-10-1949.

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

5. An extract of the remarks of the D.S.I. in para 5 of his endt. read above is communicated to the Commr. for information and necessary action.

K.S.B.
18/7/49.

OSM
20/7/49

To
The Commr. Mannargudi
(thru. C.M.C.)
(with an extract of para 5 at p. 1-1)
The D.S.I.
The Engr. L.E.A.
The L.A. Dept.
(2 Spares)

ANNEXURE.

Opening balance (as revised)	Nil.	Rs.	EXPENDITURE.	Rs.
RECEIPTS:			1. STAFF:	
1. Education tax. ...	10480		Salaries & allowances.	
~~2. Other receipts. ...~~			Masters	29400.
2. Govt. grant. ...			~~Clerks and Servants.~~	
(i) Under section 37 of the E.E. Act...	3657		Contribution to P.F.	840
(ii) under the proviso to sec.37 of the Act. ...	4680		Edn. tax collection charges.	610
(iii) Compensation for the loss of education tax levied as surcharged on profession tax. ...			2. CONTINGENCIES & EQUIPMENT	
(iv) Adjustment from the A.T.C. grant.			Contingencies	
4. Contribution from the General Funds	16173.		House rent	780
~~DEDUCT Refunds.~~			Other items.	500
Amount transferred to capital.	1000		Equipment.	
			Furniture & apparatus	600
TOTAL. Ordinary.	33990		Library books and maps.	50
			~~Other items.~~	
			3. Prizes and scholarships.	
			4. Repairs to buildings.	250
			4. Repayment of Govt. advance.	960
			TOTAL	33990
CAPITAL.			CAPITAL.	
Amount transferred from Ordinary.	1000		Lands & buildings.	
Total ordinary & Capital.	34990		Furniture and apparatus	1000
Total including Opening balance.	34990.		Total (ordinary and capital)	34990.
			Closing balance.	Nil.

K.S.B.
18/7/49.

OSM
20/7/49

Sub: BUDGET ESTIMATE for 1949-50 - E.E. Fund - Municipal Council, Mannargudi.

Ref: From the Commr. Mannargudi Mty.No.8042/48 dt. 14-12-48.
From the D.P.I., No.73 B2/48-49 dated 17-1-1949.

The R.E. for 1948-49 and the B.E. for 1949-50 of the E.E. Fund of the Municipal Council, Mannargudi, call for the following remarks:

2. R.E. for 1948-49: (i) The credit taken for a Govt. subsidy of Rs.4700 under sec.37 of the E.E. Act should be reduced to Rs.3657.

(ii) The amount shown as 'Collection charges' on the receipt side both in the R.E. for 1948-49 and the B.E. for 1949-50 should be transferred to the 'expenditure side'.

(iii) In view of the remarks of L.A. at p.25 c.f. the adjustment of a sum of Rs.4770 should be increased to Rs.6197.

(iv) The 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 at enhanced rates may be approved.

(v) Revised with ref. to the suggestions above the R.E. for 1948-49 will close with a 'nil' balance.

3. B.E. for 1949-50: (i) The credit taken for a Govt. subsidy of Rs.4320 under sec.37 of the E.E. act should be reduced to Rs.3657.

(ii) L.A. have agreed to the contribution of Rs.9360 from the General to the E.E. Account.

(iii) Revised with ref. to the suggestions above the B.E. for 1949-50 is anticipated to close with a deficit of Rs.10813. The Council is now levying education tax at the rate of 1 per cent per half year on the annual value. If this tax is raised to 2 1/2% per half year, then the additional income will be Rs.8000. But the increased rate of edn. tax will come into force only with effect from 1-10-49.

P.T.O

Then the additional income will be Rs. 1000. Even then there is a large deficit of Rs. 6813. L.A. may be requested to state whether any further contribution is possible from the General funds. If this is not feasible, the question of granting a subsidy from the Provincial funds to wipe off this deficit will have to be considered after the actual closing balance on 31-3-49 is known. The file may be sent to L.A. and Finance for remarks.

K.S.K.
3/6/49

OM
3/6/49
L.A.
Jee

L.A.D.
C.

E & P. H. (C) U.O.
5241/49
3-6-49.



A on p1 above with ref. to the position marked A on p25 of the contribution from general account may be reduced to Rs. 7170. The closing balance on 31-3-50 will then become Rs -12003.

The contribution of Rs 9,360 for 1949-50 is accepted
M
6.6.49

2. The rate of tax in this mpty is $20\frac{1}{2}$ per cent per annum including education tax. On the basis of the B.E. for 1949-50 the general account also works at a deficit of Rs 3310. The proposed increase in education tax seems to be inevitable.

3 The deficit balance of Rs 12003 referred to in para 1 above may be wiped off by a further contribution to that extent from the balance in the general account (Rs 14190 anticipated).

The deficit will be only Rs 6,813 after taking credit of Rs 5120 at the rate of 11% on the balance of Rs 46,913.

4. The file may be passed on to Finance.

The Cl may be asked

to make an addl contribution of Rs 6,813 from the Genl fds in 1949-50 towards the deficit mentioned at A above
M
6.6.49 E & P.H.

L.A. have agreed to the proposal to increase the rate of edn. tax from 2% of annual value per annum to $4\frac{2}{3}$ % of the annual value per annum. In other words, the Cl. may be asked to alter the rate of edn. tax from 11% of property tax per annum to 25% of property tax per annum. An additional contribution of Rs 6813 is available from the General funds to wipe off the deficit in the B.E. for 1949-50. Now the B.E. for 1949-50 is anticipated to close with a nil balance.

What will be the cost of this proposal? L.A. may be asked to estimate the cost of this proposal.

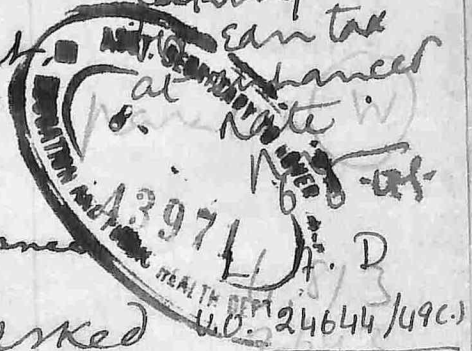
A draft order is submitted below for approval for orders as to Cl. K.S.K. 18/7/49

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

The total property tax levied in this municipality now is including the education tax. The total amount of dearness allowance payable to the education staff is Rs. 11,150/-. With the increase now proposed the total property tax will be $23\frac{1}{6}$ %.

The Govt. have directed all local bodies to grant dearness allowance to its staff at Govt. rate. The expenditure is to be met from the funds of the local bodies as far as possible and also by raising the rate of taxation. The question of Govt. sanctioning a subsidy will arise only after all the resources of local bodies to augment its funds are exhausted. No maximum rate has been fixed for municipal councils for the levy of education tax. Each case is decided in consultation with the L.A. Dept. with reference to the rates of tax levied for general purposes. L.A. may see again for specific remarks on the question whether the rate of education tax may

General 11%
Who 2
Sewage 3
Lighting 2
Water 18%
Total 26%
20 1/2 + 2 2/3 = 23 1/6



be raised as proposed.

J.M.
25/7/49

3/26
7/4



LAD

E.P.H. V.O.
5241/49-2C1
26/7/49

W/20/7

The proposal to increase
the rate of edu tax to 25%
of property tax may be
accepted if Mr



27.7.49 Secy
g.i.w

Wp 20/7
W.F.D

E.P.H.

L.A. U.O. 33139-1C

30.7.49

58486

Edu. & P.H. Dept (C1)

The draft order already put up
may now be circulated for approval.

g.i.w
25/7/49
W.F.D

J.M.
4/8/49
may approve

draft

H.N. (S.R.L.)
H.N. (L.A.)
4/8

23/8