

Education and Public Health

(194 9) Department.

MS. SERIES.

G.O. NO. 2673 Edn.,

Dated 24-8-1949.

*Closed
in
series*

[Despatch Abstract.]

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

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Last Budget in G.O. No. G.O. 758 Edw. 2.4.1948							

Further Papers.

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

Rop 89 B3/48-49

Office of the
Director of Public Instruction,
Madras, dated 8th Feb. 1949.

Sub:-- Elementary Education fund--Municipal council,
Tirunelveli--Budget Estimate for 1949-50.



Letter Bl. 12149/48 dated 25-1-1949. from the
commissioner.

Submitted.

2. Budget estimate for 1949-50:-- 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 1948-49.

3. The amount of collection charges shown in the receipt
side both in the Revised Estimate for 1948-49 and Budget
Estimate for 1949-50 should be transferred to the expenditure
side and shown against "Education-tax--Collection charges"
under "1 staff".

4. Accommodation is inadequate in 10 schools and unsuitable
for 11 schools. Steps may be taken in this regard.

5. Equipment is inadequate in 10 schools.

6. Leave salary and Dearness Allowance are paid.

D. O. Santanah
9. 2. 49

for DIRECTOR OF PUBLIC INSTRUCTION.

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

ARB : 9-2

2

Office of the
Director of Public Instruction,
Madras, dated 8th Feb. 1949.

B-43

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

Letter B.I. 12149/48 dated 25-1-1949. from the
Commissioner.

Submitted.

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For Director of Public Instruction.

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

ARB : 2-2

B.I-12149/48.

Tirunelveli Municipal Office,
Dated.25-1-1949.

From
Sri.C.E.Rengavadivel, B.A.,B.L.,
Commissioner, Tirunelveli Municipality,
Tirunelveli.

To
The Director of Public Instruction,
Madras.

Through
The Chairman, Municipal Council,
Tirunelveli.

Sir,

Sub: Budget Estimate - Tirunelveli Municipality - Elementary
Education Accounts - 1949-50.

The Budget Estimate of the Elementary Education
Account of this municipality in the prescribed form with all
enclosures is sent herewith in duplicate for transmission to
Government with your remarks.

Forwarded.

P. Ramaswami
26/1/49
CHAIRMAN.

A.H.25-1-

COMMISSIONER. 25/1

Statement Containing Particulars under the following heads.

		No of Schools having as highest classes.							
Particulars		HS III	HS II	HS I	HS IV	HS V	HS VI	HS VII	HS VIII
1.	No. of Schools on the date of Submission of the Budget.	3	1	19	1				
2.	No of Schools proposed to be opened during the year.	Twenty Four only							
3.	Total No. of Teachers employed in all the schools under the management of the Local Body on the date of Submission of the Budget, the scale of Pay in force and the total number of Teachers in each scale.	27. Secondary Grade 40-1½-3 80 Higher Grade 30-1-4 6 Lower Grade 23-1-3 1 untrained & Fixed Rs exempted 2. Weaving Instructors 30-1-4 1. Tailoring Mistress - d 1. Music Mistress - de <u>118</u>							
4.	No. of additional teachers proposed to be employed in.								
	(i) Existing Schools.	Nil.							
	(ii) Schools to be newly opened during the year and their scale of pay.	Nil.							
5.	If the pay of the existing teachers is proposed to be revised the total number of teachers whose pay will be affected showing the present scale of Pay and the extra provision made.	Nil.							

Tirunelveli Municipality
Elementary Education Fund — Budget Estimate for the year 1949-50.

Serial No.	Name of School.	No. of Teachers Employed.		Establishment Salaries.	Dearness Allowance.	Building House Rent allowance.	Building Rent.	Other Contingencies.	Amount provided for Construction of Buildings and repairs.	Amount provided for Furniture, maps and other appliances.	Amount provided for opening of New Schools.	Amount provided for improving the strength of Teachers.	Prizes.	Other items.
			Duty allowance.											
1.	Hindu Girls School, Petai.	3	-	1,168	917	110	132	60						
2.	Higher Elementary School ..	9	24	4,280	2,251	430	-	36						
3.	Muslim Boys School. Rahmanpet..	3	-	1,131	701	110	96	30						
4.	Muslim Girls School M. G. Ward.	3	-	1,217	917	110	132	60						
5.	Muslim Boys School. ..	3	-	1,279	701	110	180	30						
6.	Hindu Boys School. Sundara Vininga- gar ward	3	-	1,340	738	135	114	24						
7.	Malayala medu School.	2	-	787	467	74	-	24						
8.	Kanthimathi Ward School, Town	5	24	2,318	1,279	258	300	24						
9.	Scavengers Colony School ..	2	-	990	504	98	-	24						
10.	Puckle Caste Girls School ..	8	24	3,407	2,122	320	180	60						
11.	Kallanais Boys School. ..	13	60	6,266	3,284	652	-	36						
12.	Pattapattin School. ..	4	24	1,839	1,008	197	-	24						
13.	Sam bandar Ward School ..	2	-	873	467	74	-	24						
14.	Palayapetai School ..	2	-	836	467	74	108	24						
15.	Muslim Girls School ..	2	-	775	583	74	-	60						
16.	Thondar Boys School ..	6	24	2,774	1,476	270	420	36						
17.	Darmaraja Ward School ..	2	-	787	467	74	-	24						
18.	Boys School Rajagopala Perumal ward.	5	24	2,171	1,205	209	240	24						
19.	Girls School ..	5	24	2,268	1,421	209	300	60						
20.	M. V. Boys School Higher Standard.	7	24	3,782	1,845	406	108	30						
21.	M. V. Boys School Lower Standard.	11	60	4,987	2,706	504	930	36						
22.	Kailasamathar Ward School.	3	-	1,376	738	136	144	24						
23.	Sindupoon durai Boys School.	10	60	4,495	2,460	467	-	36						
24.	Udayarpatti Boys School.	5	24	2,208	1,242	209	216	24						
		118	396	53,294	29,966	5,310	3,600	834						

Rs 1200/- in all.

Rs 4600/- in all.

Nil.

Nil.

Rs 100/-

Rs 2000/- in all.

Masters as per Schedule	53.294	
Pay of School Supervisor.	840	
Duty allowance.	396	
	<u>54,530</u>	or 54,530.

Dearness allowance.	29.966	
Do. for S.S.	294	
	<u>30,260</u>	or 30,260.

House Rent allowance. } as per Schedule	5,310	
- do - for S.S.	70	
	<u>5,380</u>	or 5,380

Contingencies as per Statement.	834	
Stationery	660	
Articles for Pre vocational Teaching	200.	
Table Copies.	150	
Miscellaneous.	156	
	<u>2000</u>	or 2,000

Furniture and Equipment	}	4,500
Repairs.		
New Desks.		
Scientific Equipments		

T. A.	16 X 12 =	192	or	200
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P.P.		3,300
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Abstract of the Budget Estimate for 1949-50.

$$\begin{array}{r} 107570 \\ 96391 \\ \hline (-) 13179 \end{array}$$

C. E. Law *James* *7*
25.1.49
 25.1.49

Al 941/49.



Tirunelveli Municipal Office,
Dated 28-1-49.

From Sri C.E. Rangavadiyer, B.A., B.L.,
Commissioner,
Tirunelveli Municipality,
Tirunelveli.



To The Secretary to Government,
Education and Public Health Department,
M A D R A S.

Through The Inspector of Municipal Councils and Local Boards,
M A D R A S.

And The Chairman,
Municipal Council,
Tirunelveli.

14526

Sir,
Sub: Tax - Education - Tirunelveli Municipality - Increase
by $\frac{1}{2}\%$ per half year - sanction - requested.

For the last three years, the Elementary Education Account has been closing with a deficit and in order to adjust the expenditure, either additional contribution was paid from General funds or credit taken from the Arrear Toll Compensation with the sanction of Government. The expenditure, of late, has considerably increased consequent on the grant of increased scales of pay and payment of dearness and House rent allowances. I am giving below the figures of fixed contribution and additional contribution paid for the last two years either from General funds or from Arrear Toll Compensation, and also the figures for the revised estimate for 1948-49 and Budget Estimate for 1949-50.

Year.	Fixed Contribution.	Additional contribution from	
		General Funds	(Arrear Toll Compensation.
	Rs.	Rs.	Rs.
1946-47 ...	12,590	2,328	...
1947-48 ...	12,590	6,994	...
1948-49 ...	12,590	2,260	18,810
1949-50 ...	12,590		3,670

It may be seen from the above figures that it is not practicable to meet the increasing expenditure, without the additional contributions mentioned above. The result is that the General Funds is deprived of a substantial amount, which can be utilized for meeting its mounting expenditure. From 1949-50, the property tax for General purposes is reduced from 8 $\frac{1}{2}\%$ to 6% the difference of 2 $\frac{1}{2}\%$ is taken credit to water supply funds. Hence it is felt all the more necessary to conserve as much as possible in the General Funds for meeting its legitimate expenditure.

P.T.

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The Municipal Council, Tirunelveli has after careful consideration, resolved to increase the Education Tax on buildings by $\frac{1}{2}\%$ per half-year with effect from 1-4-49. The present rate is $\frac{1}{4}\%$ per half-year. The additional income would be about Rs.17,000/- per year if the revised is given effect to and it is hoped that this will suffice for the present.

The Deputy Inspector of Municipal Councils and Local Boards, Southern Range has also recommended the additional levy in his inspection notes for the last two years and though the Council deferred the proposal last year considering the hard times it considered the suggestion this year by force of circumstances and sanctioned the increased levy.

A copy of the Council's resolution with extracts of the notes of inspection of the Deputy Inspector for the last two years is enclosed. I request that the Government may be pleased to sanction the alteration of the rate of tax under Section 35 (2) of the Madras Elementary Education Act from $\frac{1}{4}\%$ to $\frac{1}{2}\%$ per half year with effect from 1-4-49. This alteration will be less the 25% of the rate of property tax now levied by the Council.

C. Ranganadhi
31.1.49.
COMMISSIONER.

Forwarded.

P. Ramaswamy
11/2/49
Chairman.

Copy to the Director of Public Instruction, Madras.
v.s. 29-1-.

PROCEEDINGS OF THE TIRUNELVELI MUNICIPAL COUNCIL, TIRUNELVELI
DATED 30-12-48.

Proceedings of the Sub Committee.

Resolution No. 1308

I. Receipts.

Recommended to levy cycle tax of Rs.2/- for a half year for every cycle and tax of Re.1/- for a half year for every bull.

As the Elementary Education Account runs in deficit, recommended to enhance the Education tax by $\frac{1}{2}\%$ per half year.

As the Committee considers that the income from the above three heads will be increased, and that increase in income under the following heads are expected, resolved to add the amount mentioned below along with their respective heads.

2. Proposed by Sri S.P. Sivasubramania Nadar.

The proposed increase in (1) bull tax, (2) cycle tax and (3) Education tax be dropped.

Sri R.M. Muthuswamy Pillai seconded.

Each item of tax referred to the resolution was put to vote.

3. Seven persons voted for dropping the enhancement of education tax; fourteen opposed. The motion was defeated.

Poll was demanded. As mentioned below, 7 persons voted for the motion and 14 persons voted against the motion.

Carried unanimously.

(Sd.) P. Ramaswamy,
30-12-48.

22/30
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14
Extract of Para 8 of Inspection Notes of the Deputy Inspector of Municipal Councils and Local Boards. B2. 11753/48.
1948-49
--:000:--

The rates are not unreasonable, except in the case of Elementary Education tax. Compulsion is in force in respect of Boys elementary education. A large contribution is now made from the General account and this can be reduced by increasing the elementary education tax by $\frac{1}{2}\%$ per half year. The amount so got can be utilized for the provision of other amenities.

1947-48

(b) Elementary Education:- Elementary education is free and compulsory. The statutory contribution fixed by Government is Rs.12,590. The actual contribution made in the past 3 years is as follows:

1944-45	... Rs.12,590
1945-46	... Rs.12,590
1946-47	... Rs.16,159.

The actual contribution during 1946-47 is in excess of the statutory contribution. This is due to payment of dearness allowance to the teachers. As the expenditure will be on the increase due the introduction of revised scales of pay and in order to provide for expansion of facilities for elementary education and to make compulsory education scheme more effective the council may increase the education tax by $\frac{1}{2}\%$ per half year. Out of 24 schools, ten are housed in rented buildings. The Council should think of providing their own buildings for the rest of the schools also in due course.

C. Ranganadhi
31.1.49.

15 MV
N83. 7870-49 dated 2.14

Forwarded.

(Signature)
22/2
Inspector of Municipal Councils

16 MV
20.7.49 Secty to Gov. F & P & Dept.

E & P & Dept.

The proposal in this current is to raise the rate of
Edn tax in the Tirunelveli M. C. Bd. as to meet
the anticipated deficits in the E. & P. Budget. This may be
added to the E. & P. Fund Budget and examined along with it.

RE
5.3.49

(Signature)
7/3/49

A.1-941/49.

26969 9

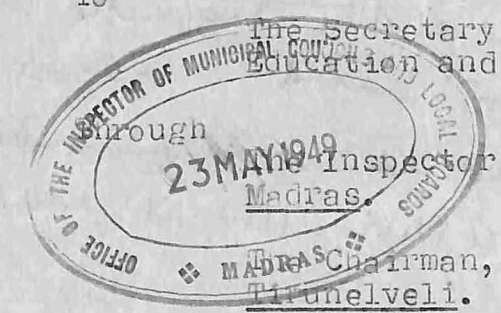
15a
Tirunelveli Municipal Office,
Dated 17-5-1949.

From

Sri.C.E.Rengavadivel, B.A.,B.L., Commissioner,
Tirunelveli Municipality, Tirunelveli.

To

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



Inspector of Municipal Councils and Local Boards,
Madras.

and
Chairman, Municipal Council,
Tirunelveli.

Sir,

Sub: TAX - Education - Tirunelveli Municipality - Increase by
1% per half-year - Sanction - requested.
Ref: This Office letter No.A.1-941/49 dated 28-1-49 and 2-4-49.

I request that the Government may be pleased to pass early
orders on the above subject in order to enable me to include the increased
tax in the demands to be issued shortly for 1949-50/I.

Forwarded.

(Signature)
18/5/49

CHAIRMAN.

A.H.17-5-

(Signature)

(Signature)
COMMISSIONER. 19/5.
18.5.49. 18/5/49

15 (li)



46060

Office of the Inspector
N. Din' 26969-49 dated -5-49
Forwarded in confirmation
of this office N. Din' 7810-49 dated
22.2.49.

[Signature]
for Inspector/5

\$
31.5.49

he
2.7.49

To Mr. Commissioner
Secy to Govt. E. & P. H. Dept.
Tirunelveli

EXTRACT from L.A. Department's file relating to the
B.E. for 1949-50 - Tirunelveli Municipal Council.

7. Transfer to other Accounts:-

(a) Contribution to Elementary Education Account:-

Provision is made for a contribution of Rs.14,850 from the General Account to the Elementary Education Account in 1948-49 against Rs.12,590 (the standard contribution) approved in the B.E. for 1948-49. The contribution from the General Account for 1948-49 may be restricted to Rs.12,590/- the amount approved in the B.E. for 1948-49 and the resulting deficit of Rs.2,260 in the Elementary Education Account for 1948-49 may be ordered to be avoided by adjusting an equal amount of the A.T.C. sanctioned in the current year in addition to the adjustment of Rs.18,810 taken credit in the R.E. of the E.E. Fund for 1948-49 with reference to the orders on the B.E. for 1948-49. The B.E. for 1949-50 provides for the standard contribution of Rs.12,590 from the General Account to the Elementary Education Account. In addition to the contribution from the General Acct. credit is taken in the B.E. of the Ele. Education Fund for the adjustment of Rs.3,670 of A.T.C. No A.T. C. will be sanctioned in 1949-50. The Elementary Education Account for 1949-50 will therefore close with a deficit of Rs.3,670. The question of avoiding this deficit may be considered while examining the Ele. Education Budget.

X X X
E & P.H. DEPT. (C1)
Para 7 (a) above: Contribution from General Funds to
E.E. Account: Pending orders on the E.E. Budget, the
proposed contribution may stand.

J.B.N.
14.2.49.

77-16(a)

A.1-941/49.

Tirunelveli Municipal Office,
Dated 20-7-1949.

From

Sri.C.E.Rangavadivel, B.A.,B.L.,
Municipal Commissioner,
TIRUNELVELI.

To

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

Through

The Chairman, Municipal Council,
TIRUNELVELI.

Sir,

Sub: TAX - EDUCATION - TIRUNELVELI MUNICIPALITY - INCREASE BY
1/2% PER HALF YEAR FROM 1-4-49 - SANCTION - REQUESTED.
Ref: This Office letter No.A.1-941/49 dated 28-1-49.

I request that the Government may be pleased to pass orders on the
above subject as the issue of demand notices for the current half year
is being delayed.

Forwarded.

P. Nanduram
22/7/49
CHAIRMAN.

A.H.21-7-

COMMISSIONER. 28/7.

C.No. 10181/49/c,

WV/-

BUDGET ESTIMATE - 1949-50 - Elementary Education Fund-
Municipal Council, Tirunelveli - Orders passed.

From the Commr., Tirunelveli Mty. No. B1.12149/48,
dated 25-1-49.

From the D.P.I., No. 89-B3/48-49, dated 8-2-49.
From the Commr., Tirunelveli Mty. A1.941/49,
dated 28-1-49.

ORDER (MS) NO. 2673, EDN., DATED 24.8.49.

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 under the control of the Municipal Council,
Tirunelveli:-

I. R.E. for 1948-49:- (i) A sum of
Rs.21,070 instead of Rs.18,810 should be adjusted from
the A.T.C. grant;

(ii) The contribution from the General funds
should be ~~restricted~~ ^{limited} to Rs.12,590.

(iii) The action of the council in having
~~incurred~~ ^{incurred expenditure in excess of} the provision made in the B.E. for 1948-49
under the head "Expenditure - Ordinary" is approved.

(iv) Revised with reference to the orders
above, the R.E. ~~for 1948-49~~ is expected to close with
a Nil balance.

II. B.E. for 1949-50:- (i) The credit taken
for a Government subsidy of Rs.19,700/- under
section 37 of the E.E. Act should be reduced to
Rs.19,680/-

(ii) The adjustment of Rs.3670/- from the
A.T.C. grant should be deleted, as it is not
permissible.

(iii) The contribution of Rs.12,590/- from the
general funds to the E.E. Account should be raised
to Rs.16,290.

(iv) Under sub-section (2) of section 35 of
the Madras Elementary Education Act, 1920, as
subsequently amended, the Govt. direct the Municipal
Council, Tirunelveli, to alter the rate of levy of
education tax from 14% to 20% of the property tax

2/18/20

--X--

tax per annum with effect from 1-10-49.

(v) Revised with ref. to the above orders, the B.E. is expected to close with a deficit of Rs.10,660/-. The question of wiping off this deficit will be considered after the actual closing balances on 31-3-49 under both the General Account and the Elementary Education Account, are known. The Commissioner is requested to report those balances as soon as possible.

2. The sanctioned budget for 1949-50 will be as shown in the Annexure.

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

To The Commr., Tirunelveli
Mty. (through C.M.C.) (with
copy of paras 4 & 5 of
p.1 c.f.)

The D.P.I.
The Exr. of L.A. Accounts.
The L.A. Dept.

(2 sp. cs.)

[ANNEXURE on page 3 infra]

P.T.O.

ANNEXURE.

Opening balance
(as revised) } Rs. nil.

RECEIPTS:

1. Education tax. ... 50,300
2. Other receipts.... 1,680
3. Govt. grants:-
 - (i) Under section 37 of the E.E. Act... 19,680
 - (ii) under the proviso to sec.37 of the Act. ... 7,030

(iii) Compensation for the loss of education tax levied as surcharged on profession tax. ... 2,170

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

4. Contribution from the General Funds } .. 16,290
DEDUCT Refunds.. ... - 240

Amount transferred to capital. } .. nil

TOTAL-Ordinary. Rs. 96,910

CAPITAL.

Amount transferred from Ordinary. ... nil

Total ordinary & Capital. Rs. 96,910.

Total including Opening balance } .. Rs. 96,910.

EXPENDITURE.

Rs.

Ordinary.

1. STAFF:

Salaries & allowances }
Masters } .. 90,170.
Clerks and Servants. }
Contribution to P.F. 3,300
Travelling Allowance ... 200
Edn. tax-collection charges. } ... 2,500

2. CONTINGENCIES & EQUIPMENT

Contingencies

House rent 3,600
Other items 2,000

Equipment.

Furniture & apparatus . . . 2,000
Library books and maps } . . . 2,500
Other items 100

3. Prizes and scholarships. 100
4. Repairs to buildings. . . . 1,200

TOTAL . . Rs. 1,07,570

CAPITAL.

Lands & buildings. . . . nil

Total (ordinary and capital) Rs. 1,07,570.

Closing balance: -Rs. 10,660

17/8/49

1/12/49

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

Ref: From the Commr. Tirunelveli Mty. No. 12149/48, dated 25-1-49.
From the D.P.I., No. 89 B3/48-49 dated 8-2-1949.

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

2. R.E. for 1948-49 (i) The credit taken for a Govt. grant subsidy of Rs. 19,680 under section 37 of the E.E. Act should be reduced to Rs. 19,678.

(ii) The amount of Rs. 3,090 shown as collection charges on the receipt side should be transferred to the expenditure side.

(iii) In view of the remarks of the L.A. at p. 16 c.f., the amount of Rs. 18,810 adjusted from the A.T.C. grant should be increased to Rs. 21,070.

(iv) L.A. have stated at p. 16 c.f. that the contribution from the General funds should be restricted to Rs. 12,590.

(v) 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.

(vi) Revised with ref. to the suggestions above the R.E. for 1948-49 will close with a deficit of Rs. 2.

3. B.E. for 1948-50: (i) The credit taken for a Government subsidy of Rs. 19,700 under sec. 37 of the E.E. Act should be reduced to Rs. 19,678.

(ii) The credit taken for a sum of Rs. 60,970 under Education tax on the receipt side should be reduced to Rs. 51,485 as the education tax can be raised only with effect from 1-10-1949.

(iii) The amount of Rs. 2,500 shown as collection charges on the Receipt side should be transferred to the expenditure side.

(iv) The adjustment of Rs. 3,670 from the A.T.C.

p. 9 c.f.
(with reference to G.O. No. 1959 Ednd. 98-48 and 831 dated 24/3/49)

p. 9 c.f.

p. 16 c.f.
(2-A extract)

p. 16 c.f.

p. 9 c.f.

p. 9 c.f.

p. 9 c.f.

should be deleted as no A.T.C. will be sanctioned in 1949-50.

(v) L.A. have agreed to the standard contribution of Rs.12,590 from the General funds to the E.E. Account. This may be allowed.

(vi) Revised with reference to the suggestions above the B.E. for 1949-50 is anticipated to close with a deficit of Rs.13,179. The Council is now levying education tax at 2½% per annum on the annual value. The council itself has recommended to enhance the rate of education tax by 1% per annum. Accordingly the Council has taken ^{Credit} for an additional sum of Rs.18,970 under education tax on the Receipt side. But the education tax can be increased only with effect from 1-10-1949, then the additional income will be Rs.9485. Even then there will be a deficit of ~~Rs.3694~~. This deficit is mainly due to the grant of d.a. to the E.E. staff at enhanced rates amounting to Rs.30,260. L.A. may be requested to state whether any further contribution is possible from the General funds. If this is not feasible, subsidy has to be granted from the Provincial funds to cover this deficit. This may be considered after the actual closing balance on 31-3-49 is known. L.A. and Finance may see for remarks.

A' or
P.13. c.f.
B

A
13179
9485
3694

R
3/6



E & P.H. (C). U.O.

10181/49
1/6/49.

L.A. (C)

Para 2 (iii), (iv) and 3 (iv), (v)

No remarks are called for.

Para 3 (vi)

The BE for 1949-50 of the cl. closes with a balance of Rs 13,870 against the required minimum of Rs 23,500. The net deficit of Rs 3,694 in the E.E acct. may perhaps be wiped off by an additional contribution of a similar amount from ordinary revenues.

With these remarks the file may be passed on to Fin.

under the
Genl Acct
T/p120



7.6.49 Fin

Notes from page 1 above may be passed.

No remarks are called for in Finance as it is not proposed to grant a subsidy from Provincial funds to cover the anticipated deficit in 1949-50. (It is proposed to meet the deficit by an equivalent contribution from ordinary revenues of the Tirumelveli Municipal Council.)



B' on p. 2 ante

2 x 168
554
60

E & P. H. No. 10181/49-2-C, - Edw.
4. 8. 1949



2 x 279
16

P 417 go no. 335 L.A.
1953

977
6

L.A. have agreed that the deficit of Rs. 3694 in the B.E. for 1949-50 referred to at 'A' on page 2 ante can be wiped off by a corresponding additional contribution from the General Funds. They have not offered any remarks on the proposed increase of edu. tax from 2½% to 3½% per annum on the annual rental value with effect from 1-10-49. It is presumed that they have no objection to this proposed increase of edu. tax. They may be requested to state whether this presumption is correct. They may also please note the total rate of property tax levied at present in the Mty., as the rate of edu. tax will have to be shown as a percentage of the property tax.

gus
6/8/49
of
11/10/49

4/8/49
L.A.

(Previous L.A. memo p. 2 ante) L.A. Dept.

This Dept. need not object to the rate of education tax being increased from 2½ p.c. to 3½ p.c. per annum. The present total rate of tax in the Tirumelveli Municipality is 17 7/16 p.c. excluding education tax. The file may be sent to E & P.H. Dept.

The new rate

of Edu tax may be fixed
as 20% of property tax
in round figure.

9/8/49 EXP 10

Edu. H. H. Dept. (C).

Please see the note of A. A. on pages 3-4 above.

The existing rate of education tax is $2\frac{1}{2}\%$ p.a. on the annual value. This works out to $14\frac{74}{279}\%$ of the property tax per annum. A.A. suggest that this may be raised to 20% p.a. of the property tax. With this increase, the total rate of tax on the property in the Mty. will be $20\frac{37}{40}\%$ of the annual value per annum. As this is not much, the proposed increase of edu. tax may be approved.

2. The addl. income that may be expected during the half year from 1.10.1949 owing to the increased levy will be Rs. 8,300/-. The gross proceeds of edu. tax for the whole year (at $14\frac{74}{279}\%$ of

property tax during the first half year and at 20% during the second half year) will be Rs. 50,300. With this and the addl. contribution of Rs. 3,700/- from Genl.

Funds agreed to by A.A., there will still be a deficit of Rs. 10,660/-. (The workings in paras. 3 (ii) and (i) on pages 1 & ante seem to be wrong.) The question of wiping off this deficit may perhaps be considered after the actual closing balances on 31.3.49 under both the Genl. and the Edu. Accounts are known. The Commr may be asked to report these balances as soon as possible.

3. A draft order is subd below for approval.

A.A. may perhaps see to it to para. 2 above, before circulation.



D.12149/48.

Tirunelveli Municipal Office,
Dated 31-1-50.

From
Janab. Muhammad Anwer Hussain, B.A.,
Commissioner,
Tirunelveli Municipality,
TIRUNELVELI.

4 - FEB 1950

To
The Secretary to Government,
Education and Public Health Department,
M A D R A S.

Through
The Chairman, Municipal Council,
TIRUNELVELI.

Sir,

8492

Sub:- Budget Estimate - 1949-50 - Elementary Education for Tirunelveli Municipal Council.

Ref:- Para 5 of G.O.No. Ms. 2673 Edn. dated 24-3-49.

I submit that the closing balances on 31-3-49 under the General account and the Elementary Education Account of this Council are as follows:-

	Rs.	A.
General Account.	200,495-	13-
Elementary Education Account.	3,896-	2-

- 10,660
3896
- 6764

C.D.1-2.P.

Forwarded

D. Ramaswamy

Chairman.

12/2

12/2

Commissioner.

En(2)

o/M Please see the Comm's ~~reference~~ ~~ref~~
overleaf w.r.t para 11 (i) of G.O. 2673 En
d 24.8.1949 directing the Municipal Council
to report the closing balance on 31.3.1949.
There is still a deficit of Rs 6764 taking
into consideration the closing balance. The
question of availing the deficit will no-
doubt be considered while examining the
Elementary Education Fund Budget for 1950-51
which has not as yet been received. For
the present no action is necessary on
the Comm's reference overleaf. This may
be filed with the G.O. at (11).

20/3/50

KA
22/3/50

23/3/50