

Education and Public Health

(194 9) - Department.

Ms. SERIES.

G.O. NO. 2674 Edn.,

Dated

24-8-1949.

*Closed
in
order*

[Despatch Abstract.]

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

From
Mr. J. Doraiswamy B.A.,
Commissioner,
Tirupattur Municipality,
Tirupattur N.A.

To
The Director of Public Instruction

Madras.

P.O.C.B.1.9832/48

Dated: 28--2--1949.

Sir,

Sub: Budget Estimate - 1949--50 - Tirupattur
Municipality - submission of.

I send herewith the Elementary Education Budget
of this Council for 1949--50 in duplicate with copies of (1)
Council Resolution approving it (2) explanatory note and (3)
Establishment Schedule.

No provision has been made for repairs to rent
free buildings.

The provision made in the Budget in regard to
staff, equipment, accommodation etc. is based on the actual requi-
rements of each school and with reference to the instruction of
the Inspecting Officers.

Forwarded

CHAIRMAN.

P.S.K.M.1/3/a.

COMMISSIONER.

Actuals of 1947--48	Revised Estimate for 1948-49	I t e m s.	Budget Esti- mate for 1949--50	Remarks.

Receipts - ordinary.	Receipts - capital.	Grand total
11364	10579	21943
Opening balance.		
Education Tax.		
12760	20520	43280
Gross collections.		
1047	1320	2367
Deduct collection charges.		
11713	19200	30913
Net.		
128	150	278
Other receipts.		
Government grant.		
(1) Under section 37 of the Elementary Education Act.		
(2) Under proviso to section 37 of the E.E. Act.		
(3) For payment of Dearness Allowance.		
Contribution from the General Account.		
Deduct refund.		
Deduct amount transferred to capital.		
54168	54320	108488
Receipts - capital.		
Amount transferred from ordinary.		
Total.		
Total - receipts - ordinary and capital.		
Grand total including opening balance.		

EXPENDITURE.

Actuals of 1947--48	Revised Estimate for 1948-49	I t e m s.	Budget Esti- mate for 1949--50.	Remarks.
		Expenditure - ordinary. Staff.		
27975	27730	Salaries and allowances.	29370	$ \begin{array}{r} 16,890 \\ 880 \\ 1,510 \\ \hline (1) 18,620 \end{array} $
16072	16650	Masters.		
		Dearness Allowance.	16890	
203	200	Clerks and Servants.	210	711
228	220	Dearness Allowance.	220	2
1400	1400 1320	Contribution to Provident Fund. <i>Collection Change.</i>	1800 1430	
2153	2750	House Rent.	2720	$ \begin{array}{r} 16650 \\ 220 \\ 1510 \\ \hline 18380 \end{array} $
2929	3480	Other items.	4250	
1435	1510	Dearness Allowance.	1510	
		Equipment.		29370
124	100	Furniture and apparatus.	200	16590
15	100	Library books and maps.	100	46260
8	—	Other items.	—	
399	130	Repairs to buildings.	300	
442	440	Interest on repayment of debt.	440	
53383	54710	Total.	58010	59440
	56050	Capital.		
	970	Furniture and apparatus.		
	970	Total.		
53383	55680 57000	Total expenditure-ordinary a and capital.	58010	59440
10579	11469 58860	Closing balance.	26399	(1) 26391
42804	44211	Grand total including closing balance.	31611	

TIRUPATTUR MUNICIPALITY.

Elementary Education Budget for the year 1949--50. Abstract of Accounts.

	Opening Balance	Receipt	Total	Expenditure	Closing Balance	R e m a r k
Ordinary	-11476	43080	31604	58010	-26406	
Capital.	7	--	7	==	7	
Total.	-11469	43080	31611	58010	-26399	

COMMISSIONER.

K

C. Elementary Education Account.

The increase under Education Tax in 1948--49 and 1949--50 is due to the enhancement of the rate of Education Tax from 1-4-48 and the increased percentage of collection, namely, 95 per cent of the demand in 1948--49 and 99 per cent in 1949--50. The Govt., grant under section 37 due in 1947--48 was not paid in that year but was paid only in 1948--49. Hence in 1948--49 credit is taken for the grants due for the two years of 1947--48 and 1948--49. Rs.11,080/- has actually been paid from the arrear tool compensation in 1948--49 to meet the deficit in the account. No such amount has been taken credit in 1949--50 as instructed by Government in Memo No.40546E/48-1 L.A., dated 15-10-48. Rs.470/- will be transferred to capital for the purchase of furniture for Elementary Schools.

There is now change in the establishment. Provision is made in 1949--50 for payment of increments due and for leave salary. Provision is made for payment of Dearness Allowance at Government Rates. Provision is made under "Contingencies--other" items for payment of salary and allowances to conductresses, cartage for Muslim Girls' Schools and supply of tailoring materials. The increase in 1949--50 is due to the fact that in 1948--49 the conductress and the cart for the Ramakkapet School were engaged in the middle of the year while in 1949--50 provision is made for the full year. Rs.300/- is provided in 1949--50 for the ordinary maintenance of Municipal Buildings.

Rs.970/- is provided in 1947--48 for the supply of furniture to Elementary Schools. Rs.500/- is available in the capital account. The balance of Rs.470/- will be transferred from "Elementary Education - Ordinary". Orders have already been placed for the furniture.

The year 1948--49 closes with a deficit of Rs.11476/- and the year 1949--50 with a deficit of Rs.26406/-. The ordinary expenditure exceeds the ordinary receipts of Rs.15,000/- every year. There is no scope of increasing the income. Unless drastic retrenchment is made in expenditure by amalgamating some schools and closing down un-economic schools there is no possibility of avoiding this recurring deficit. If the Council approves my proposals a separate note will be put up for consideration. Another way of meeting atleast a portion of the deficit is to request Government to enhance the grant paid to the Council under the provision to section 37. A fixed grant of Rs.10,440/- is paid under this section. This amount was fixed about quarter of a century back when the number of Elementary Schools was about 8 or 9 including 1 or 2 Higher Elementary Schools. The number of teachers was also very few then. Not only the numbers of Schools and teachers have increased in addition to increase of salaries of teachers, house rent and other contingent expenditure. The Government should therefore come to its rescue and the Council will be right in requesting for increased grants. Otherwise it will not be possible to balance the Elementary Education Fund Account.

J. S. Srinivasan
COMMISSIONER. *YMK*

P.S.K.1/3/

1.3.49

1.3.49

PROCEEDINGS OF THE FINANCE COMMITTEE PASSED AT ITS MEETING
HELD ON 8--1--1949.

Subject: Revised Budget of this Council for 1948--49 and Budget
Estimate for 1949--50.

RESOLUTION: The revised budget for 1948--49 and the budget estimate for 1949--50 of all the accounts prepared by the Commissioner, the establishment schedules the note on the budget, the proposals sent in by the Municipal Health Officer and the Headmaster, Municipal High School and the previous resolutions of the Council regarding the Budget were all perused well. The Committee recommends to the Council that the budget prepared by the Commissioner may be approved with the following modifications.

1. The provision under "Management - Contingencies - Other items" for 1948--49 may be increased by Rs.501/- for paying contribution to Gandhi National Memorial Fund. This amount will be met from the closing balance of the year. Then the closing balance of 1949--50 will be reduced by Rs.500/-. To make good this deficit the provision of Rs.1,500/- made under "Markets - repairs to buildings" in 1949--50 will be reduced by Rs.500/-.
2. The Elementary Education Account of 1949--50 closed with a deficit of Rs.26399/-. Every year the expenditure over the income is Rs.15,000/- every year. To cover this deficit the Commissioner in his note suggests the closure of some uneconomic schools and the amalgamation of some schools. At a time when the Government are drawing up schemes for the removal of illiteracy and to impart education to all and at a time when the Government have been pressing the Council to introduce compulsory education in this Municipality, it is not advisable to close the existing schools instead of spreading educational facilities. The Government should come to the rescue of the Council to tackle this problem. The Government are paying a recurring grant of Rs.10,440/- every year under the proviso to section 37 of the Elementary Education Act. This amount was fixed in about 1922, when there were about 7 or 8 schools in the town and the number of teachers was small and their scales of pay low. Now there are about 14 schools including 3 Higher Elementary Schools, with about 80 teachers. In paying them the raised scales of pay and the enhanced dearness allowance and the expenditure in other items the expenditure has increased three of four folds over that of 1921. But the Government subsidy has not been enhanced in proportion to the increased expenditure. Further according to Section 37 of the Elementary Education Act the Government should pay grant equivalent to the education tax collected each year. But in practice it is not being paid. Only a small amount is paid. The Council is, therefore, justified in asking for increased grant in proportion to the increased expenditure. The Council is paying every year Rs.18620/- as dearness allowance to the Elementary Education staff. The Government may be requested to sanction at least this sum as grant now. They may also be requested to enhance the grants paid under Section 37 of the Education Tax. By this means only can Elementary Education be expanded, illiteracy wiped out and compulsory education introduced at an early date.
3. The rate of taxation now levied in this Municipality is too heavy to be borne by the people and exceeds the rate of tax levied in some bigger Municipalities. Hence any increase in the rate of tax is not justifiable. Hence the question of levying water supply and drainage tax may be taken up after some years.
4. The toll compensation, compensation for loss of income from motor license and etc., paid under the Madras Motor Vehicles Taxation Act were also fixed many years ago. The Council may request the Government to enhance these compensations for the

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improvement of roads, sanitation and etc., in consideration of the increased motor transport and the increased number of motor vehicles.

5. The Council regrets that in its present financial position it is unable to provide funds for the schemes suggested by the Commissioner or to introduce befincated course in the Municipal High School or for the construction of a library building. The Committee however hopes to provide these and other civic ~~xxx~~ needs with the help of the Government.
6. Unlike other Municipalities which get good income from factories, mills and etc., this Council has to depend only on its tax resources for expenditure. It is therefore necessary that the Government should ~~cause~~ to its aid and this may be impressed on the Government.

(Sd) Mrs. Janaki Ponnuswamy.
(Sd) M.A. Jameel Saheb.
(Sd) C.M. Subramanya Naidu,
Chairman.

(True Copy)

P.S.K.20/1/a.

f. Dasaswamy
COMMISSIONER. *rep. P.S.K.*
M. L. S.

TIRUPATTUR MUNICIPALITY

Budget Estimate for the year 1949-----50

Establishment Schedule - Elementary ~~Schools~~
Education Establishment

		1948---49		1949--50	
		Scale	Pay D.A.	Scale	Pay D.A.
CUTCHERY STREET HIGHER ELY.SCHOOL					
1 Headmaster.					
Secy. Grade.	40-1 $\frac{1}{2}$ -55-2-75	43	22	44 $\frac{1}{2}$	22
1 Duty Allowance		5		5	
1 Secondary Grade Assistant.	-do-	43	22	44 $\frac{1}{2}$	22
1 -do-	-do-	43	22	44 $\frac{1}{2}$	22
1 -do-	-do-	43	22	44 $\frac{1}{2}$	22
1 -do-	-do-	43	22	44 $\frac{1}{2}$	22
1 -do-	-do-	41 $\frac{1}{2}$	22	43	22
1 -do-	-do-	41 $\frac{1}{2}$	22	43	22
1 Higher Grade Assistant.	30--1--45	35	19	36	19
1 -do-	-do-	35	19	36	19
1 -do-	-do-	34	19	35	19
1 -do-	-do-	34	19	35	19
1 -do-	-do-	34	19	35	19
1 -do-	-do-	32	19	33	19
1 -do-	-do-	32	19	33	19
1 -do-	-do-	33	19	34	19
1 -do-	-do-	32	19	33	19
1 Provocational Instructbress		32	19	33	19
1 Peon.	16-- $\frac{1}{2}$ --25	17	18	17 $\frac{1}{2}$	18
1 Sweeper		3		3	
Fixed Contingency		3		3	
House Tax Rent.		20		20	
DHARMARAJA KOIL ST. SCHOOL.					
1 Headmaster					
Secy. Grade.	40-1 $\frac{1}{2}$ -55-2-75	32	19	33 $\frac{1}{2}$	19
Duty Allowance		2		2	
1 Higher Ely.grade Assistant.	30--1--45	31	19	32	19
1 -do-	-do-	31	19	32	19
1 -do-	-do-	31	19	31	19
1 -do-	-do-	33	19	34	19
1 Sweeper.		3		3	
Fixed contingency		1 $\frac{1}{2}$		1 $\frac{1}{2}$	
House Rent.		25		25	
BAZAAR ST. BOYS SCHOOL.					
1 Headmaster					
Secy. Grade	40-1 $\frac{1}{2}$ -55-2-75	41 $\frac{1}{2}$	22	43	22
Duty Allowance		2			

(1) (2) (3) (4) (5) (6) (7)

1 Higher Grade Assistant. 30--1--45 33 19 19 34 34 19

1 -do- -do- 32 19 33 19
1 -do- -do- 32 19 33 19
1 -do- -do- 32 19 33 19

1 Lower Elementary Grade Assistant 23--1--33 28 19 29 19

1 Sweeper 3
Fixed contingencies. 1 1

GOMINAMAPET BOYS SCHOOL.

1 Higher Grade Assistant Headmaster. 30--1--45 34 19 22 32 19

1 Higher Grade Assistant. -do- 31 19 32 19

1 Sweeper 1 1
Fixed Contingencies. 1 1

GEORGE PET BOYS SCHOOL

1 Higher Grade Headmaster 30--1--45 32 19 33 19

1 Sweeper 2 2
Fixed contingencies 1 1
House Rent. 7 7

FAKIRHAKKA BOYS SCHOOL

1 Higher Grade Headmaster. 30--1--45 32 19 33 19

Sweeper 1 1
Fixed contingencies. 1 1
House Rent. 8 8

OLD MUSLIM BOYS SCHOOL

1 Higher Grade Headmaster. 30--1--45 32 19 33 19

1 L.E. Grade Assistant. 23--1--33 28 19 29 19

1 H.E. Grade Assistant. 30--1--45 20 18 21 19

1 Sweeper 3 3
Fixed contingencies. 1 1
House Rent. 25 25

NEW MUSLIM BOYS SCHOOL

1 Higher Grade Headmaster. 30--1--45 31 19 32 19

1 Higher Grade Assistant. -do- 32 19 33 19

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1 Higher Grade Assistant	30--1--45	32	19	33	19		
Sweeper		3		3			
Fixed contingency.		1		1			
House Rent.		15		15			

ISMALKHANPET BOYS SCHOOL.

1 Higher Grade Headmaster.	30--1--45	32	19	33	19		
1 Lower Ely. Assistant.	23--1--33	23	19	24	19		
Sweeper		1½		1½			
Fixed contingency		1		1			
House Rent.		10		10			

HINDU GIRLS SCHOOL (HIGHER ELY.)

1 Secondary Grade Headmistress	40-1½-55-2-75	44½	22	46	22		
Duty Allowance.		5		5			
1 Secondary Grade Assistant.	-do-	41½	22	43	22		
1 -do-	-do-	41½	22	43	22		
1 Higher Ely. Grade Assistant	30--1--45	41	22	42	22		
1 -do-	-do-	41	22	42	22		
1 Lower Ely. Grade Assistant.	23--1--33	28	19	29	19		
1 Higher Ely. Grade Assistant	30--1--45	33	19	34	19		
1 -do-	-do-	32	19	33	19		
1 -do-	-do-	31	19	32	19		
1 -do-	-do-	31	19	32	19		
1 -do-	-do-	31	19	32	19		
1 Provocational Instructress. Higher Grade	-do-	32	19	33	19		
2 Conductress. at Rs.5/-each	10		36	10	36		
Allowance at Rs.6/-each	8			8			
Fixed contingency		3		3			
House Rent.		40½		40½			

SREENAMANILAYAM GIRLS SCHOOL

1 Higher Grade Headmistress	30--1--45	32	19	33	19		
Duty Allowance		2		2			

13

19

(1) (2) (3) (4) (5) (6) (7)

1 Higher Grade Assistant. 30--1--45 33 19 1934 39 19

1 -do- -do- 33 19 34 19

1 -do- -do- 33 19 34 19

1 -do- -do- 32 19 33 19

1 -do- -do- 31 19 32 19

1 -do- -do- 31 19 32 19

1 Conductress. 5 18 5 18

Allowance. 4 4

Fixed contingency 2 2

House Rent. 20-10 20-10

OLD MUSLIM GIRLS HIGHER ELEMENTARY SCHOOL.

1 Secondary Grade Headmistress 40-1-55-2-75 42 22 43 22

Duty Allowance. 2 2

1 Higher Ely. Assistant. 30--1--45 32 19 33 19

1 -do- -do- 32 19 33 19

1 -do- -do- 32 19 33 19

1 -do- -do- 32 19 33 19

1 Lower Ely. Assistant. 23--1--33 27 19 28 19

1 Higher Ely. Grade Asst. 30--1--45 31 19 32 19

1 Provocational Instructress. -do- 30 19 31 19

Higher Ely. Grade

2 Conductress at Rs.5/- each 36 10 36

Allowance at Rs.4/- 9 8

Fixed Contingency 2 2

Carthire. 95 100

House Rent. 27-5 27-5

NEW MUSLIM GIRLS SCHOOL

Higher Ely. Grade Headmaster. 30--1--45 30 19 31 19

Lower Ely. Grade Assistant 23--1--33 26 19 27 19

Higher Grade 30--1--45 58 38

Conductress. 5 18 5 18

Allowance. 4 4

Fixed contingency. 1 1

22

(1) (2) (3) (4) (5) (6) (7)

18	20	21	22	23	24	25
26	27	28	29	30	31	32
33	34	35	36	37	38	39
40	41	42	43	44	45	46
47	48	49	50	51	52	53
54	55	56	57	58	59	60

18-19 20-21 22-23 24-25 26-27 28-29 30-31

32-33 34-35 36-37 38-39 40-41 42-43 44-45

46	47	48	49	50	51	52
53	54	55	56	57	58	59
60	61	62	63	64	65	66
67	68	69	70	71	72	73
74	75	76	77	78	79	80
81	82	83	84	85	86	87
88	89	90	91	92	93	94
95	96	97	98	99	100	101

102-103 104-105 106-107 108-109 110-111 112-113 114-115

116	117	118	119	120	121	122
123	124	125	126	127	128	129
130	131	132	133	134	135	136
137	138	139	140	141	142	143
144	145	146	147	148	149	150
151	152	153	154	155	156	157
158	159	160	161	162	163	164
165	166	167	168	169	170	171
172	173	174	175	176	177	178
179	180	181	182	183	184	185
186	187	188	189	190	191	192
193	194	195	196	197	198	199
200	201	202	203	204	205	206
207	208	209	210	211	212	213
214	215	216	217	218	219	220
221	222	223	224	225	226	227
228	229	230	231	232	233	234
235	236	237	238	239	240	241
242	243	244	245	246	247	248
249	250	251	252	253	254	255
256	257	258	259	260	261	262
263	264	265	266	267	268	269
270	271	272	273	274	275	276
277	278	279	280	281	282	283
284	285	286	287	288	289	290
291	292	293	294	295	296	297
298	299	300	301	302	303	304
305	306	307	308	309	310	311
312	313	314	315	316	317	318
319	320	321	322	323	324	325
326	327	328	329	330	331	332
333	334	335	336	337	338	339
340	341	342	343	344	345	346
347	348	349	350	351	352	353
354	355	356	357	358	359	360
361	362	363	364	365	366	367
368	369	370	371	372	373	374
375	376	377	378	379	380	381
382	383	384	385	386	387	388
389	390	391	392	393	394	395
396	397	398	399	400	401	402
403	404	405	406	407	408	409
410	411	412	413	414	415	416
417	418	419	420	421	422	423
424	425	426	427	428	429	430
431	432	433	434	435	436	437
438	439	440	441	442	443	444
445	446	447	448	449	450	451
452	453	454	455	456	457	458
459	460	461	462	463	464	465
466	467	468	469	470	471	472
473	474	475	476	477	478	479
480	481	482	483	484	485	486
487	488	489	490	491	492	493
494	495	496	497	498	499	500

501-502 503-504 505-506 507-508 509-510 511-512 513-514

515	516	517	518	519	520	521
522	523	524	525	526	527	528
529	530	531	532	533	534	535
536	537	538	539	540	541	542
543	544	545	546	547	548	549
550	551	552	553	554	555	556
557	558	559	560	561	562	563
564	565	566	567	568	569	570
571	572	573	574	575	576	577
578	579	580	581	582	583	584
585	586	587	588	589	590	591
592	593	594	595	596	597	598
599	600	601	602	603	604	605
606	607	608	609	610	611	612
613	614	615	616	617	618	619
620	621	622	623	624	625	626
627	628	629	630	631	632	633
634	635	636	637	638	639	640
641	642	643	644	645	646	647
648	649	650	651	652	653	654
655	656	657	658	659	660	661
662	663	664	665	666	667	668
669	670	671	672	673	674	675
676	677	678	679	680	681	682
683	684	685	686	687	688	689
690	691	692	693	694	695	696
697	698	699	700	701	702	703
704	705	706	707	708	709	710
711	712	713	714	715	716	717
718	719	720	721	722	723	724
725	726	727	728	729	730	731
732	733	734	735	736	737	738
739	740	741	742	743	744	745
746	747	748	749	750	751	752
753	754	755	756	757	758	759
760	761	762	763	764	765	766
767	768	769	770	771	772	773
774	775	776	777	778	779	780
781	782	783	784	785	786	787
788	789	790	791	792	793	794
795	796	797	798	799	800	801
802	803	804	805	806	807	808
809	810	811	812	813	814	815
816	817	818	819	820	821	822
823	824	825	826	827	828	829
830	831	832	833	834	835	836
837	838	839	840	841	842	843
844	845	846	847	848	849	850
851	852	853	854	855	856	857
858	859	860	861	862	863	864
865	866	867	868	869	870	871
872	873	874	875	876	877	878
879	880	881	882	883	884	885
886	887	888	889	890	891	892
893	894	895	896	897	898	899
900	901	902	903	904	905	906
907	908	909	910	911	912	913
914	915	916	917	918	919	920
921	922	923	924	925	926	927
928	929	930	931	932	933	934
935	936	937	938	939	940	941
942	943	944	945	946	947	948
949	950	951	952	953	954	955
956	957	958	959	960	961	962
963	964	965	966	967	968	969
970	971	972	973	974	975	976
977	978	979	980	981	982	983
984	985	986	987	988	989	990
991	992	993	994	995	996	997
998	999	1000	1001	1002	1003	1004

1005-1006 1007-1008 1009-1010 1011-1012 1013-1014 1015-1016 1017-1018

1019	1020	1021	1022	1023	1024	1025
1026	1027	1028	1029	1030	1031	1032
1033	1034	1035	1036	1037	1038	1039
1040	1041	1042	1043	1044	1045	1046
1047	1048	1049	1050	1051	1052	1053
1054	1055	1056	1057	1058	1059	1060
1061	1062	1063	1064	1065	1066	1067
1068	1069	1070	1071	1072	1073	1074
1075	1076	1077	1078	1079	1080	1081
1082	1083	1084	1085	1086	1087	1088
1089	1090	1091	1092	1093	1094	1095
1096	1097	1098	1099	1100	1101	1102
1103	1104	1105	1106	1107	1108	1109
1110	1111	1112	1113	1114	1115	1116
1117	1118	1119	1120	1121	1122	1123
1124	1125	1126	1127	1128	1129	1130
1131	1132	1133	1134	1135	1136	1137
1138	1139	1140	1141	1142	1143	1144
1145	1146	1147	1148	1149	1150	1151
1152	1153	1154	1155	1156	1157	1158
1159	1160	1161	1162	1163	1164	1165
1166	1167	1168	1169	1170	1171	1172
1173	1174	1175	1176	1177	1178	1179
1180	1181	1182	1183	1184	1185	1186
1187	1188	1189	1190	1191	1192	1193
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2167	2168	2169	2170	2171	2172	2173
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24
Extract from the file of L.A. Department relating to the
Budget Estimate for 1949-50- Tiruppattur Municipal Council.

x

x

x

9. Transfer to other accounts:

(a) Elementary Education Account:

The contribution agreed to 1942-43 was Rs.4,560 and a similar amount is proposed to be contributed in the R.E. as well as in the B.E. This may stand. In addition to this standard contribution the council proposes to adjust Rs.11,080 in the R.E. from A.T.C. against Rs.11,350 sanctioned to be adjusted in 1948-49 in the E.E. budget for 1948-49. The council's E.E. account - ordinary works at a deficit of Rs.26,406 in the B.E. E & P.H. Dept. will no doubt consider the question of avoiding this recurring deficit. The balance in the A.T.C. grant (Rs.7,330) is proposed to be adjusted to conservancy Fund. It is stated that orders have already been placed for a truck and that the amount is requested to meet its cost. *Although a deficit in the E.E. Acct. may have a prior claim ordinarily*

*Rs 11,080 in the R.E.
and*

in the A.T.C. in the circumstances stated the proposal need not be objected to

EDN & P.H. DEPT. (C1)

Para 9(a) above: Contribution from General funds to

E.E. Fund:- Pending orders on the E.E. Budget the

proposed contribution may stand.

J.B.M.

22.2.50

*11080
7330
18410 ✓*

26

No. 21498/49/C:

114
25/8

16

27

E.P.H.(a)

B.E. - 1949-50 - E.E. Fund - Municipal Council, Tirupattur - orders passed.

From the Council, Tirupattur Mtg, R.O.B., - No. 9832/49, dated 28.2.1949.

From the D.P.G., R.O.P. No. 61-B-3/48-49, dated 14-3-49.

Order (M.B.) No. 2674, Edn., dated 24-8-49.

The Govt. pass the following orders in the R.E. for 1948-49 and the B.E. for 1949-50 of the E.E. Fund of the Municipal Council, Tirupattur

I. R.E. for 1948-49 (i) Govt. grant under Section 37 of the E.E. Act. The credit taken for a Govt. subsidy of Rs. 8,960/- should be reduced to Rs. 4,239/-

(ii) The amount proposed to be adjusted from the A.T.C. grant should be increased from Rs. 11,080/- to Rs. 18,410/-

(iii) The amount of Rs. 1320/- shown as collection charges on the receipt side ^{in the} R.E. for 1948-49 (and of Rs. 1430/- in the B.E. for 1949-50) should be transferred to the expenditure side.

(iv) The R.E. is expected to close with a deficit of Rs. 8860/-

II. B.E. for 1949-50 (i) Govt. grant under Section 37 of the E.E. Act. - The credit taken for a Govt. subsidy of Rs. 6840/- should be reduced to Rs. 4239/-

(ii) The contribution of a sum of Rs. 4560/- from the General Fund to the E.E. Fund is approved.

2/28

(iii) Under sub-section (2) of section 35 of the Madras Elementary Education Act, 1920, as subsequently amended, the Govt. direct the Tirupattur Municipal Council to alter the rate of levy of education tax within its area from $48\frac{8}{29}\%$ to 50% of the property tax per annum, with effect from 1.10.1949.

(iv) The B. F. is expected to close with a deficit of Rs. 25,260/-. The question of wiping off this deficit will be considered after the actual closing balances on 31.3.1949 under both the General Account and the Elementary Education Account are known. The Commissioner is requested to report these balances as soon as possible.

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

3. An extract of the remarks of the D.P.I. in paragraphs 5 and 6 of his endorsement cited above is forwarded to the Commissioner for information and necessary action.

For
M. S. M.

19/8/49

[Annexure on page 3 infra]

To The Commissioner,
Tirupattur M.C.,
(The D.P.I.)
(with copy of paras 5 & 6 of 19/8/49)
The D.P.I.
The Examiner of L.F. Acts

The L.A. Dept.
(2 copies)

For
M. S. M.

ANNEXURE.

29-3

Opening balance (as revised) Rs. -8860

RECEIPTS:

1. Education tax... 23803
2. Other receipts... 100
3. Govt. grant...
(i) Under section 37 of the E.E. Act... 4239
(ii) under the proviso to sec. 37 of the Act... 10850
(iii) Compensation for the loss of education tax levied as surcharged on profession tax...
(iv) Adjustment from the A.T.C. grant...
4. Contribution from the General Funds DEDUCT Refunds... 4560 10
Amount transferred to capital.
TOTAL. Ordinary... 41909 43042

CAPITAL.

Amount transferred from Ordinary. Nil
Total ordinary & Capital. 43042
Total including Opening balance. } 34,182 34,182

EXPENDITURE. Rs.

1. STAFF:

Salaries & allowances } 46,260
Masters }
Clerks and Servants. 430
Contribution to P.F. 1800
Edn. tax collection charges. 1430

2. CONTINGENCIES & EQUIPMENT

Contingencies
House rent 2720
Other items. 5760
Equipment.
Furniture & apparatus 200
Library books and maps. 100
Other items.

3. Prizes and scholarships

4. Repairs to buildings. 300 440
5. Interest on repayment of debt TOTAL 59440

CAPITAL.

Lands & buildings.
Total (ordinary and capital) 59,440
Closing balance. -25,258

For
M. S. M.

SUB: B.E. for 1949-50 - E.E. Fund - Municipal Council,
Tirupattur (North Arcot District).

REF: From the Commr. Tirupattur Mty.No.9832/48 dt.28-2-49.
From the D.P.I. No.61-B3/48-49 dated 14--3--49.

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

2. R.E. for 1948-49: (i) The credit taken for a
Govt. subsidy of Rs.8960 under sec.37 of the E.E. Act should
be reduced to Rs.4239.

(ii) In view of the remarks of the L.A. at p.25 c.f.
the amount of Rs.11,080 proposed to be adjusted from A.T.C.
grant should be increased to Rs.18,410.

(iii) The provision made under the head 'expenditure
- Ordinary'-is in excess of that in the sanctioned Budget.
The increase which is mainly due to the grant of d.a. to the
E.E. staff at enhanced rates may be approved.

(iv) The provision made for a 'capital - expendi-
ture' for a sum of Rs.970 may be allowed. This is due to
the supply of furniture to elementary schools.

(v) The amount of Rs.1320 shown as collection
charges on the receipt side in the R.E. for 1948-49 and
of Rs.1430 in the B.E. for 1949-50 should be transferred to
the expenditure side.

(vi) Revised with ref. to the suggestions above
the R.E. for 1948-49 will close with a deficit of Rs.8860.

3. B.E. for 1949-50: (i) The credit taken for a
Govt. subsidy of Rs.6840 ~~more~~ under sec.37 of the E.E. Act
should be reduced to Rs.4239.

(ii) L.A. have agreed to the contribution of a
sum of Rs.4560 from the General fund to E.E. Account. This
may be approved.

(iii) Revised with ref. to the suggestions above
the B.E. for 1949-50 is anticipated to close with a large
deficit of Rs.26,391. This large deficit which is mainly due
to th of d.a. to the E.E. staff at enhanced rates

rates amounting to Rs.17,000 may be approved. L.A. may be requested to state whether further contribution from the General funds is possible. If this is not feasible, the question of paying a subsidy from the provincial funds or increasing the rate of edn. tax will have to be considered. Council is now levying edn. tax at 44.24/39% of property tax. If this rate is increased to 50% then there will be an additional income of Rs.2265. But the education tax can be increased only with effect from 1-10-1949. Then the additional income will be Rs.1133. Even then there is a large deficit of Rs.25258. If no further contribution from the General funds is possible to wipe off this deficit, the question of paying a subsidy from the Provincial funds has to 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.

Ksk
16/6/49

mm
17/6/49
LA
Jui

Edn. & P.H. (C)
21498/49
17-6-49.

LAD
(C)



V.B

Please see Ed.P.H note above.

Para 2(ii) This may be agreed to

Para 3(ii) This has already been agreed to

The E.E. account for 1949-50 as proposed to be revised by the Ed.P.H. department closes with a deficit of Rs 26,391/- The B.E of the Tirupattur Mch. cl. for 1949-50 under general acct. as approved by govt. will close with a balance of Rs 5,700 against the required minimum of Rs 9,300/- The Council has been asked to secure the minimum working balance by reducing Capital expenditure. The general funds cannot afford any additional contribution

Para 6 of govt (8)

With these remarks the file may be passed on to ~~Edn~~ ^{Fin} dept. The council level proposed is 21% per annum (inclusive of Edn Tax)



L.A. 26748-D-49

6.7.49.

Tru(ExpA)

Other interesting of E & P.H. and L.A. on pp 1-3 above may be perused. No special remarks are called for in Finance at this stage.

LA
7.7.49

7.7.49

E.P.H.

Fin. no. 44456/EA-1
7.7.49

The remarks of L.A. and Finance on pp 2-3 above may be perused.

L.A. point out that the general funds cannot afford any additional contribution to the E.E. Account. As the E.E. Account is expected to close with a deficit of Rs. 26,391/- it does not seem possible to pay a subsidy from provincial funds to cover the entire deficit. It is therefore necessary that the Council should be asked to increase the education tax. L.A. may be requested to state whether the education tax can be raised and if so to what extent. L.A. may be requested to state the maximum rate to which the Edn. tax may be raised.

34

4

the deficit still remaining
will have to be met by payment
of Govt. Subsidy.

2/8/49 LA

Edu. H. No. 21498/49-2-9-Edu.
3.8.1949.

LAD
(2)



There is no maximum limit prescribed for
the levy of education tax by municipal
councils. It is for E & P. H. dept. But the rate
of tax is generally fixed for each municipality
taking into consideration the amenities provided
the municipality, the rate prevailing
in neighbouring municipalities of the same
grade and amenities provided
(such as provision of Electric lights, Water supply,
Drainage etc) E & P. H. may be informed
accordingly.

10/8 25
11.8.49
Property tax (exclusive
of edu tax) is now levied
in the mpty at 14 1/2 % per
annum. There is no
water supply or drainage scheme
in the mpty. The total rate
including edu tax now
works out to 21% per annum.
There is no scope to raise this
further. However there is no objection
to raise the rate of edu tax to 50%
to raise the rate of edu tax to 50%
to raise the rate of edu tax to 50%
to raise the rate of edu tax to 50%

20 5 35

and easy calculation of
individual assessments, the
increase being only nominal.

12/8/49 E & P/H



LA No. 33988-D.-49
13.8.49.

62505

Edu. H. No. 21498/49-2-9-Edu.

Please see the notes of 2.8.49. They
agree to the increase of edu. tax to 50% of the property
tax per annum. With this increased levy, the total
rate of tax on properties in the mty. will be 21 3/4 %
p.a. on the annual values. As this is not much,
the enhancement of edu. tax may be approved.

2. A draft order is subd. for
approval. For orders as to circulation.

14.7 (E & L)
14.7 (LA)
19/8/49
22/8
23/8



33/19/5

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From
Mr. J. Doraiswamy, B.A.,
Commissioner,
Tirupattur Municipality,
Tirupattur N.A.Dt.

To

The Secretary to Government,
Education and P. Health Deptt.,
Fort St. George,
MADRAS.

R.O.C.B.1.9872/49

Dated the 19th September '49.

S I R,

Sub: Budget Estimate - 1949--50 - Elementary Education Fund-
Municipal Council - Tirupattur.

Ref: G.O.Ms.No.2674 Edn., dated 24--8--1949. 27-29-49 (W)

With reference to paragraph II (iv) of the Government
Order referred to above I submit that the closing balance on 31-3-1949
under General Accounts was Rs.24279-15--8 and that under Elementary
Education Fund was -11571-2--11.

Forwarded

CHAIRMAN. 21/9/49

P.S.K.M.19/9/p

J. Doraiswamy
COMMISSIONER.

20949

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25258
27969

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2nd time.
of
reels be

26/9/69

L. A. D. (D).

N 16
28/5

74.
F. A. P. # uo. No.
7331849-1-9-Edm
26.9.1949.



Exp. H. (9).

C.No. 73318/49/9



Labo. 42261-49-12
10/149

~~Therefore~~ possible to pay any addl. contribution to the Finance Dept. Account of the M. C. L. ^{from its Finance Dept.} With these remarks, the case may be passed on to Finance Deptt. u.o.

$$\begin{array}{r} 100 \\ 57 \times 100 \\ \hline 25 \\ \hline 6.248 \end{array}$$

8 x 1 1/2" Fin

Fin (Exp A)

Please see the letter from the Commissioner, Timpather Municipality on p. 1 above and the notes of E & P# and L. A.

PTO

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73216

on pp 2-3 above. It is submitted
that it is too early to say that
that the Ede. Edu. Fund Account
of the Municipal Council for 1949-50
will ~~close with~~ a deficit of Rs 27,969

Agood

see p above

and to consider the payment of any subsidy.
Now has the Council asked for the immediate payment of any subsidy.
~~subsidy~~ E. & P.H. may be requested
to await the receipt ^{and examination} of the
revised estimate for 1949-50 of
~~from the Mpl. C. Council~~

AS

AS 2

E & PH

15.10.49 15.10.49

15.10.49

F. & P. H. (G) Fin 66166 EA-1
15.10.49

Finance view may be accepted. No reply
need be given to the mty. now. This may be filed with (W).

ms
G. S. S. S.

15/10/49

17 OCT 1949

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