Sectt. II-27—104,006—4-11-43.

Edn (1950) Department.

Ms SERIES.

G.O. NO. 3039 Edn

Dated 14-11-1950

[order at P 39-41

(33)

[Despatch Abstract.]

B.E. for 1950-51 - Elementa
Education Fund - Municipal
Council, Nagapattinam -
orders passed -

Back Papers.

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

Further Papers.

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

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.

R.O.P. 70 B3/49-50 dated 10-5-50.

Sub:- Budget Estimate for 50-51- Elementary Education Fund- Municipal Council- Nagapattinam.

Ref:- From the Commissioner No. B1-14572/49 dated 10-2-1950.

ASSISTANT SECRETARY
11430
14 MAY 1950
EDUCATION DEPARTMENT

Submitted.

11042

2. Revised Estimate for 49-50. Government Grant shown in the Revised Estimate under Section 37 of the Madras Elementary Education Act should be revised to Rs.11011/- with reference to G.O. No. 2974 Edn. dated 24-9-1949.

3. "Expenditure Ordinary" exceeds the approved allotment for 49-50.

4. Sixteen out of the 19 schools are held in Municipal buildings and three in rented buildings. Accommodation is reported to be inadequate in four schools and unsuitable in one.

5. Equipment in schools is reported to be fairly adequate.

OK The credit taken is correct. No revision is necessary.

13-5-50

for Director of Public Instruction.

To
The Secretary to Government, Education Department.
Spare Copies- 3.

A.S./11-5.

3

From
Sri.A.C.Kandappa Pillai,
Commissioner, Nagapattinam
Municipality, NAGAPATTINAM.

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

✓Through The Director of Public Instruction, MADRAS.

B-1-14572/49 Dated 10-2-50.

DIRECTOR OF PUBLIC INSTRUCTION
13 FEB 1950
MADRAS

R0I 70 63

Sir,

Budget--Nagapattinam Municipality--Elementary Education Fund Account--Submitted to Government.
Ref:- C.No.1905 B1/49 dated 22-10-49 of the Director of Public Instruction, Madras.

I submit for the orders of Government the revised estimate for 1949-50 and the Budget Estimate for 1950-51 on the Elementary Education Fund Account of this council in duplicate together with the prescribed statistical enclosures.

Details in regard to each item of expenditure on the Budget are furnished and marked variations have been explained. No provision has been made in the budget for repairs to rent-free buildings.

I certify that provision made in regard to staff, equipment accomodation etc. is based on the actual requirements of each school and with reference to the recommendations of the Inspecting Officers.

The budget Estimate for 1950-51 is expected to close with a deficit of Rs.34,231. As the deficit in the Elementary Education Fund Account is heavy the council has decided to amalgamate the Mariamman Sannathy Street School with the Nellukadai Street School and the New Street Muslim Boy's School, Nagapattinam with the Ariyanattu Street School Nagapattinam from the next school year. The council has further decided to convert the Ariyanattu Street Higher Elementary School into Middle School from the next school year. By this proposal there will be a recurring savings of about Rs.3800/- and the council's decision may be approved by Government.

A

The council has decided to give house rent allowance to the staff at the following rates and has provided a sum of Rs.1950/- for the payment of the allowance with effect from 1-4-50. Though the municipal employees were requesting payment of this allowance for the past two years or so the Municipal council could not comply with the request. The council felt that there is a need for sanctioning this house Rent allowance at least this year and hence resolved to pay at least 50% of the rates sanctioned by Government. The council's decision may be approved by Government and the allowance sanctioned to the employees.

"Municipal employees in receipt of a pay of less than Rs.40/- per mensem (excepting conservancy and other menials paid on N.M.R. and work charged establishment) ...... Rs, 1-8-0 P.M.
-do- in receipt of a pay of Rs.40/- or more but not more than Rs.80/- P.m.... ... Rs. 2-8-0 P.M.
-do- in receipt of a pay exceeding Rs.80/- but not exceeding Rs.100/-P.M. Rs. 3-8-0 P.M.
-do- in receipt of a pay exceeding Rs.100/- but not exceeding Rs.150 P.M. Rs. 5-0-0 p.m.

A.C.Kandappa Pillai
10.2
Commissioner.

Forwarded

10.2.50
Chairman.

Nagapattinam Municipality.

Revised estimate of the Elementary Education fund account for 1949-50 and the budget estimate for 1950-51.

Head of account	Opening balance	Receipts	Expenditure	Closing balance.
Elementary Education fund account-	REVISED ESTIMATE FOR 1949-50.			
Ordinary	709	65926	80350	(-)13715
Capital	2270	500	500	2270
Elementary Education fund account-	Budget estimate for 1950-51			
Ordinary	(-)13715	60664	81180	(-)34231
Capital.	2270	49480	51750	----

Municipal office,
Nagapattinam.
10-2-50
S.R 10-2.

Commissioner.
10.2

Nagapattinam Municipality.

Budget estimate of the Elementary Education fund account-1950-51.

Receipts.

Actuals 1948-49	Revised estimate 1949-50	Heads of account	Budget estimate 1950-51	Remarks.
Rs.	Rs.	opening balance	-11,443 Rs.	
28737	2979 29250	Education tax.	29010 33,000	
11	20	Fines & penalties under the Elementary Education Act.	50	
516	480	School fees.	100	
436	150	Other receipts.	150	29250 800 28450
(x) tallies with audited figures 9222	(x) 11042	Government grant- (i) Under section 37 of the Elementary Education Act	14,000 11000	19,000
10656	10656	(ii) Under proviso to section 37 of the Elementary Education Act.	10656	
3658	3660 3658	(iii) Compensation for loss of Education tax levied as surcharge on Profession tax	3658	
14329	---	Amount transferred from the arrear toll compensation grant.	---	
925	--	Other grants	--	
11970	11970	Contribution from the General fund account	11970	
191	- 800	Deduct refunds.	-200	
--	- 500	-do- transferred to Capital	- 5730	
~~78337~~ ~~[illegible]~~ 80269	65926 65928	Total	60664	65,736
		Receipts- Capital.		
		Government grants.	21875	
		,, Loans	21875	
---	500	Amount transferred from ordinary	5730	
---	500	Total	49480	
	66428 69407	Total [illegible] capital Total [illegible] o.b.	65,736 54,293	
		EXPENDITURE.		
		1. Staff-		
		Salaries and allowances-		
41633	42350	Masters. Pay	43840	41,890
23220	22370	D.A.	21660	
196	210	Clerks and servants	210	
206	220	D.A.	220	21,660 220 21,880
2196	2550	Contribution to Provident fund	2620	
36	-	Travelling allowances	--	
1932--	1900	Collection charges	1900	

Actuals 1948-49	Revised estimate 1949-50	Heads of account	Budget estimate 50-51.
		Contingencies :-	
776	810	House rent	590
1805	1880	Other items.	3040 1895
1968	2160	D.A.	2000
		Equipment-	
81	500	Furniture & apparatus	500
---	100	Library books and maps	300
-	-	other items.	-
--	--	Prizes & scholarships	--
2599	5000	Repairs to buildings	4000
1759	300	Interest on & repayment of debt	300
~~76475~~ 78407	80350		81180 79,230
		Capital.	
---	500	lands and buildings.	43750 5000
---	--	Furniture and apparatus	3000
--	500		51750

80,850 total ord + cap 79230

− 11,443 closing balance − 24937

Commissioner. 10.2

S.R.10-2.

80850
69407
11,443

24,937
11,443
13,494

R.E. for 49-50 and B.E. for 50-51.

Explanation for Variations.

1949-50 | 1950-51

School fees.

The council has decided to convert the Arianalli St. school into a middle school and hence no credit is taken for school fee receipts from that school.

Proviso to section 27.

	1949-50		1950-51
G.O. No. 1753. Edn. d 27/5/49	Rs. 7564.	—	7564
" 1754 "	3092	—	3092
	10656		10656

Compensation for loss of Edn Tax levied as surcharge on P.T.
G.O. No. 1199. L.A.D. 7/6/49 Rs. 3658-1-0. | 3658-1-0 or Rs. 3658/-

Refunds with reference to actuals.

Amount Transferred to Capital.

The acquisition site for which Rs. 10000/- was provided is not expected to be done during this year and hence the provision is deleted in the revised estimate & necessary credit is taken in the budget estimate.

Receipts Capital

Credit is taken for a loan of Rs. 21875 & grant of 21875 in the budget estimate for 50-51. for the construction of buildings for the Muslim girls school Nagore and Muslim boys school Nagapattinam. The loan and grant have not yet been sanctioned as yet.

Expenditure

Master salaries.

It is proposed to amalgamate the New St. (Muslim boys school) with the Arianalli St. school and the Hindu Girls School, V.x.M. with the boys school Velippalayam from next school year & to convert the Arianalli Higher Elementary school into a middle school retaining the elementary section alone. Hence decrease.

Provision is included for the payment of House rent allowance to the staff.

Contingencies

House rent. The Muslim boys (New St.) school which is in a rented building is proposed to be amalgamated with the Arianalli St school & hence reduction.

other items.	Pay conductors & musicals.	1400.
	Registration of scout-troops	60
	Needle work articles	200
	Mat weaving articles	100
	Handicrafts	100.
	Repairs to furniture	200
	Table copies of books	50
	Supply of books & slates	100
	Farm	150
	Play festival presents	50
	Locks, buckets, garden tools etc	200
	Stationery	250

(2)

Repairs to buildings.

Lump sum provision is made for repairs to all the Municipal schools owned by the council.

Interest on & repayment of debt.

G.O. 69.F/2234
Consolidated loan
Rs. 296 or
300. — 300.

Capital

Land & buildings

The acquisition of buildings & lands for which provision was made is not expected to be made within the year and hence the provision is deleted and necessary provision in the budget estimate for 50-51

M

Construction of buildings for the Mpl Girls school Naga & the Muslim Boys school Nagapattinam (Half loan, half grant) Rs. 43750.

(The loan & grant have not yet been sanctioned)

Compound walls to schools. - 2000.
Acquisition for Kallu Kulam St & other schools. 2500
Construction of urinals & schools. 500
5000

Furniture for schools. Rs. 3000.

m.

6

Nagapattinam Municipality

Statement to accompany the budget.

1 Number of schools having as the highest class
8th 2
7th nil
6th nil
5th ... 17
4th nil
3rd nil.
Total .. 19

2. Number of schools on the date of submission of the budget 19

3. No. of schools proposed to be opened in the ensuing year ... Nil

4. Total number of teachers employed in ~~the~~ all the schools under the management of the local body on the date of submission of the budget scales of pay in force and the number of teachers in each scale:
Supervisor .. .. one on Rs.45-2-85
Secondary grade teachers .... 12 on 40-1½-55-2-75
Higher grade teachers 77 on 30-1-45
Lower grade teachers. 1 on Rs.23-1-33.
Prevocational instructor . one on Rs.20/-

5. Number of additional teachers proposed to be employed in the existing schools ... xxxx Two.

6. Number of additional teachers proposed to be employed in the schools to be newly opened during the ensuing year and the scale of pay ---nil.

7. 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 proposed scales of pay and extra provision made for the purpose ..... nil.

A. Ramaswamy
Commissioner. 10.2

Note:
The council has decided to amalgamate the Mariammon sannathy street school with the Velippalayam Boys (Nellukadai street school , and the Muslim Boys(Naxix New street school with the Arianattu street school. If this proposal is approved there will be only 17 schools in 1950-51.
The council has also decided to convert the Arianattu street Higher Elementary school into a Middle school retaining the elementary sections alone. If the proposals ~~isapproved~~ are approved there will be a reduction in the strength of teachers as follows:. Secondary grade ..3.
Higher grade ... 2

Proceedings of the Urgent Meeting of the Municipal Council, Nagapattinam.
Held at 5-15 P.M. on Monday the 6th February 1950 in the Municipal
Meeting Hall.

Revised budget estimate for 1949-50 and budget estimate for 1950-51 on the ~~General, Water supply~~ Elementary Education Account of this Council.

7

Resolution No. 69 dated 31-1-1950 adjourning the consideration of the Subject.

C.ELEMENTARY EDUCATION.

The revised estimate for 49-50 as prepared by the commissioner is approved. As the deficit is due to the grant of dearness allowance to the staff and it is not possible to retrench the expenditure the council requests Government to pay a grant equal to the deficit.

Capital: The provision of Rs.4,000/- made for the acquisition of buildings etc. for schools in the R.E. for 1949-50 and for the transfer of a sum of Rs.4,000 from the ordinary account may be deleted and the provision made in the budget estimate for 1950-51 as it is not expected that the amount will be spent within this year.

BUDGET ESTIMATE FOR 1950-51.

As the deficit under the Elementary Education account is very heavy the council decides as follows:-

1. The Nellukadai Street School, Velipalayam (Velipalayam Boy's School) and the Mariamman Sannathy Street School (Girls' School) Velipalayam will be amalgamated with effect from the next school year 1950-51. As there will not be sufficient accomodation in the Nellukadai Street School classes 1 to 3 will be conducted in the building where the Mariammon Sannathy Street School is located and classes 4 and 5 will be conducted in the Nellukadai Street School.

2. The Muslim BOY'S School (New Street School) will be combined with the Ariyanattu Street school with effect from the next school year 1950-51. The Ariyanattu Street school will be converted into a Middle school and the council requests Government to sanction the proposal. The Middle School and the Elementary Sections may be conducted in the same building until a suitable building for the proposed Middle School is available.

Under the school fee receipts Rs.150/- will be reduced under expenditure of Rs.220/- under rents and Rs.3,770 under salaries will be reduced on account of the above. The council decides that House Rent allowances be paid to the employees with effect from -1-4-50 as detailed below and decides to make an account provision of Rs.1860/- under salaries.

Municipal employees in receipt of a pay of less than Rs.40/- per mensem excepting conservancy and oth r menial paid on N.M.R. and works Charged establishment Rs.1-8-0 per mensem.
Municipal Employees in receipt of a pay of Rs.40/- per mensem but not more than Rs.80/- per mensem Rs.2-8-0 per mensem.
Municipal employees in receipt of a pay exceeding Rs.80 per mensem but not exceeding Rs.100/ per mensem Rs.3-8-0 per mensem.
Municipal employees in receipt of a pay exceeding Rs.100/- per mensem but not exceeding Rs.150 per mensem Rs.5-0-0 per mensem.

CAPITAL.

The budget estimate for 1950-51 as prepared by the Commissioner is approved subject to the following modifications:-
Provisions will be made for the following items.:

Compound walls to Schools	Rs.2000/-
Acquisition for Kallukara Street School and other Schools.	Rs.2500/-
Construction of Urinals to Schools.	Rs. 500/-

P.T.O.

Revised with reference to the above the account is expected to close with a deficit of Rs.34,231 as the deficit is due to the payment of Dearness allowance to the staff for 49-50 and 50-51. The council requests Government to pay ax grant equal to the defifit os further reduction in expenditure is not possible.

Sd/- A.M.P.Thiruvambalam Chettiar
Chairman.

(True extract)

Commissioner, 10.2
Nagapattinam Municipality.

S.R 10-2.

NAGAPATTINAM MUNICIPALITY.
Note to the Council.

Revised Estimate for 1949-50 General fund Account.

The budget estimate of the council for 1949-50 on the General fund Account ordinary as revised with reference to the orders in G.O.No.Ms. 621L.A. dated 25-3-49 and after taking credit for the arrear toll compensation grant received in 1948-49 was expected to open with a balance of Rs. 56,570 and to close with a plus balance of Rs. 2720. But the account ~~xxxxxxxxxx~~ actually opened witha plus balance of Rs. 62,060 insted of with 56,570. This is mainly due to the increased receipts under Entertainments and other tax heads.

The anticpated receipts according to the budget estimate for 1949-50 was Rs. 236,840 but it is now anticipated thxat there will be a receipt of Rs. 262590. Credit hasx been taken for the leased item of revenue with reference to the actual demand and this accounts for the increased receipts.

Property tax-increased receipts...		Rs. 4290.
Surcharge on stamp duty	do	Rs. 4780.
Market receipts... ...	.do	Rs. 5810.
Profession tax	.do	Rs. 2280.
Slaughter house fees...	.do	Rs. 970.
Licence fees section 270	.do	Rs. 4500.

The anticipated expenditure in 1949-50 as per the original budget was Rs. 290690 while according to the revised estimate it is Rs. 290520/-. The deviations are explained below:--

	Originall Provision.	Revised Provision.	Reasons.
A.1. Contingencies	2920	3620	Increase is due to the expenditure on the presentation of address tO His Excellency the Governor & payment to the Gandhi Memorial fund.
A.II. Interest on & repayment of debt.	4790	Nil.	The repayment of diversio to Water supply account was made in 1948-49 itself.
A.II. Road maintenance	40000	54250	Increased provision made with reference to the estimates actually sanctioned by the counci
A.IV. Small px staff	2790	1940	Inoculation of Port passengers by Municipal Doctor was stoppedfrom 1-1-49 and hence reduce provision.
A.IV Conservancy-other staff.	53870	57500	Increase is with refere ce to actuals and due to the appointment of 6 compost coolies.
A.IV. Special sanitary Arrangements.	2600	3000	Increased provision made with reference to actual
Cholera staff contingencies	200 300	740 650	Increase owing to the ou break of the epidemic.
Maternity and child welfare	4120	2570	The two additional midwiv proposed by the council were not sanctioned.
A.IV. Repairs to buildings	5000	800	The thotty lines will be repaired in 50-51 and the provision is transferred 50-51.
A.V. Market repairs.	4000	520	The repairs will be done in 50-51 and the provision is transferred to 50-51.

BUDGET ESTIMATE FOR 1950 51-

The budget estimate for 50-51 is expected to open with a balance of Rs. 34,130 and to close with a balance of Rs. 14,790, The minum closing balance is Rs. 14,800.

under receipts credit has been takenunder taxes for 97% collection under current and 80% under arrears. UndeYleased items of revenue credit has been taken for the average of the last 5 years! receipts.

Government have not sanctioned the continuation of the doctor for inoculation of port passengers and so credit under vaccination fees is taken for Rs. 200/ only Under sale of rubbish Rs. 3960/- has been takencredit expecting that the entire quantity of ripe compost on hand would be sold.

EXPENDITURE: A lower division Clerk's post for the office was sanctioned by the Inspector of Municipal Councils and Local Boards, Madras for one year from 23-6-49, Provision has been made in the budget for the permanent retention of the post and the council's sanction is solicited for the permanent retention of the post.

Contingencies-other items: Provision is made for the purchase of two racks for record room for Rs. 400; one cyclostyle machine for Rs. 800-fans for office for Rs. 500/- and furnitures for the office for Rs. 300/-.

A.IV. Conservancy-contingencies:-- Provision is made for the purchase of one dog cart for Rs. 500/- and 5 rubbish carts for Rs. 2000/- and tools spades etc for Rs. 400.

A.II. Engineering staff: Provision has been made for the appointment from 1-4-50 to the following sanctioned posts which were kept vacant so far for want of funds.

Draughsman II grade one.
Tracer one.

Provision is also made for the filling up of the post of the P.W.Supervisor which has been kept vacant on account of the finacial position. These posts are all quite necessary and much difficult is experienced in running the administration without the staff.

Under ~~the~~ repairs to buildings and maintenance works the following ~~provisions~~ provisions have been made.

Repairs to Municipal Office Rs. ~~500~~	500.
Road maintenance Rs.	30000.
A.II.Repairs to departmental Culverts	100.
buildings-~~converts~~ flag staff	1500.
High School buildings etc repairs	~~1000~~ 500.
Dispensary Buildings Etc. repairs.	1000.

A.IV Repairs to departmental buildings: ID.Hospital	500.
Repairs to latrines	3000.
Thotty lines.	5000.
Repairs to Johnson, Boag & old Markets	3000.
Bus Stand repairs.	4000.
Slaughter house repairs.	500.

Provision has been made for an expenditure of Rs. 4600/- antimosquitoe campaign as per the scheme proposed by the D.P.H. Madras and approved in G.O. Ms.No. 2995 P.H. dated 25-8-49. Credit has also taken for one third grant from Government in respect of the expenditure.

Provision could not be made for the following suggesstions of the Municipal Health Officer owing to want of sufficient funds and the decision of the Council in the matter is solicited.

Employment of Midwives:-

Opening of one maternity and chidwelfare centre-cost Rs. 4000/- purchase of 16 mm. Projector at a cost of Rs. 3000/- for educating the public on Health matters.

Construction of septic tank latrines in the Municipal Office compound and Boag Market.

C A P I T A L.

Provision was made in the original budget for 49-50 for the following items

Cement concreting of Roads (loan funds)	Rs.	54,570.
Half grant work	Rs.	28,000.
construction of latrines		3,150.
Improvements to burial grounds		1,500.
Palpanachery market		350.
Extension of markets		20,000. (loan)

(P.T.O.)

Cart stand (passenger shed)	Rs.	1,300.
Zinc shed in Evening Bazaar	Rs.	4,000.
Widening bazaar Street Junction.	Rs.	300
Compound Wall to Victoria Park.	Rs.	1,500.

But in the Revised Budget Estimate for 49-50 Provision is made for the following works:-

Celing fans for H.O. And M.E.	Rs.500
Cement concreting of road Traffic umberlla to P.S.St.Jn.	Rs. 60.900 (Half grant and Half loan)
Electrification of I.D.Hospital	Rs. 100
do : Girls' High School	Rs. 150
Construction of latrines in Johnson market.	Rs. 2660
Cattle through ~~the~~ in Nethaji Raod.	Rs. 230
Palpanchery market	Rs. 350
Conversion of old radio room and vaccination shed into a rest house	Rs. 2350.
Compound wall to Victorial Park	Rs. 1040.
Tool and plants from conservancy fund account	Rs. 710.

Provision is made for the following works in the budget estimate for 1950-51

Cement concreting of road Rs. 34,820 (half grant and half loan traffic stand to P.S.St. Jn)

Dustless surfacing to North gate road, Pudupalli shreeet, Neela south street ... Half grant and Half loan Rs. 44,550.

Acquisition for extension of Boag Market Rs. 4000.

Zince shed in Evening Bazaar Sites. Rs. 2350.

B. LIGHTING ACCOUNT.

Revised estimate for 1949-50:---

According to the budget estimate for 1949-50 the anticipated expenditure under the account was Rs. 25,150 but as per revised estimate the expenditure is only Rs. 19240. This is because the additional lights originally propposed to be provided has not yet been provided.

Increased provision is made in the budget estimate for 50-51 for 100 additional lights and 5 more time switches for Rs. 500/-.

The ordinary receipts under the lighting account is Rs. 7690 in order to make up the deficit a contribution of Rs. 13450 is made from the general account.

C. ELEMENTARY EDUCATION FUND ACCOUNT.

The budget estimate for 1949-50 as approved by Government was expected to ~~open~~ open with a nil balance and to close with a deficit of Rs. 15,912. But the account actually opened with a plus balance Rs. 709/. and is expected to close with a deficit of Rs. 17715. A sum of Rs. 709-being the amount adjusted in 1948-49 in excess from the arrear tool compensation grant has been transferred to the conservancy fund account during this year.

Under expenditure provision has been made for the appointment of one additional teacher to each of the following school from 1-8-50 as suggested by the Deputy Inspector of Schools, Nagapattinam.

Kallukara Street School ..	1.
Nellukadai Street School Velipalayam...	1.

Additional provision is also made for 2 teachers for adults training school Under Education contigencies provision is included for following; Free supply of books and slates Rs. 100 for handicrafts Rs. 100; Needle works articles Rs. 200/- Under repairs to buildings a lump sum provision of Rs. 4000/- is made.

Under capital a sum of Rs. 300/- is provided for furnitures required for the schools which are essential- Provisionis also made for Rs. 43,750 towards cost of construction of buildings for the (Hindu Girls' Perumal East Street School Nagore and the (MuslimBoys) New Street School Nagapattinam from half loan and half grant from Government.

The Elementary education fund account ordinary is expected to close with a deficit of Rs. 35,211. No grant was paid by the Government in 1948-49 towards dearness allowance paid to the staff. The deficit is maily due to the payment of dearness allowance to the staff. Government may be requested to pay an amount equal to the deficit as a grant.

The Deputy Inspector of Schools has pointed out that the following schools require additional accomadation:

Municipal Ely School, Kallukara Street, Nagapattinam.
,, ,, West gate school. ,,
,, ,, Samanthankuppam School.
,, ,, Nellukadai Street School, Velipalayam.

The decision of the council is solicited.

D. WATER SUPPLY AND DRAINAGE ACCOUNT

The budget estimate for 1949-50 of the water supply and drainage xxxx account ordinary was expected to open witha deficit xxxxxx balance of Rs. 162760 and to close with a deficit of Rs. 183,320. But as per the revised estimate for 49-50 the account is expected to open witha deficit of Rs. 155160 and to close with a deficit of Rs. 212680. It was expected that the pumping station would be electrified from April 49 onwards and hence reduced provision was made in the budget estimate for 49-50. But the pumping station was electrified only recently and regular operation with electricity is expected to commence only from next month. Hence increased provision of Rs. 24,840 has been made under water supply contingencies.

Budget estimate for 50-51:- Provision is made in the budget for the working of the pumping station with electricity from 1-3-50. The ordinary receipts under the account is Rs. 73240 and the ordinary expenditure Rs. 98950. There is a recurring deficit of over Rs. 25,000 even after electrification. Government have been addressed tosanction a temporary diversion of Rs. 103,600 from the capital account and for an advance of Rs. 64200 repayable in 10 instalments to wipe cut the deficits in the account and orders of Government are still awaited. Action has to be taken to avoid, the deficit under this account by increasing the rates of taxation. Government may be requested to permit the transfer of the hospital savings of Rs. 16,000/- to water supply ordinary instead of to the capital account until the account becomes self supporting.

The posts of Town tap inspectors which were sancioned are kept vacant. The tap inspectors are necessary and they may be appointed from 1-4-50 and necessary provision may be made. Provision has not been made for the posts of 10 drain cleaners from 1-4-50. Their retention was santioned by Government upto 31-3-50. Decision of the council is solicited a as to whether the posts are to becontinued.

Water supply and drainage account capital R.E.49-50 Provision is made for Rs. 42,820 towards the cost of electrification of the pumping plant. Rs. 1200 is provided for the purchase of meters.

Budget for 50-51. Rs. 50,000 is provided for the ~~removel~~ renewal of the water supply distribution main from the loan applied for from Government.

E. TOWN PLANNING FUND ACCOUNT. Provision has been made for a Town Planning and Building Overseer and a peon. In the Inspection notes of the Deputy Inspector of Municipal Council it was pointed out th t the staff for Town planning [illegible] draughtsman II grade and achainman are required in addition to the existing staff. The council has in its resolution No. 395 dated 29-6-49 decided that this will be considered at the time of the budget. Council's decision is solicited.

ENDOWMENT ACCOUNT. Budget estimate for 50-51:- Provision made for an expenditure xxxxxxx of Rs. 150/- on repairs to the poor house building.

Municipal Office,
Nagapattinam.
28-12-49.

Commissioner.

Nagapattinam Municipality.

Establishment schedule as it stands on 1-4-50 (Elementary Educ Staff)

No.	Name.	Designation.	Scale of pay.	Pay on 1-4-50.	Date incr
1.	T.V.Radakrishna Iyer. B.A.L.T.	Education Supervisor.	45-2-85	75	16-12
		Conveyance Allowance		4	
	Powder Magazine Kaliamman Sannathy School, (H.G.School.Nagapattinam)				
1.	Grace Williams.	Secondary Grade	40-1½-55-2-75	41½	10-8-50
		H.M.Allowance.		2	
2.	A.Grace Elizabeth.	Higher Grade	30--1-45	39	1-1-51
~~3.~~	Bangarammal.	-do-	-do-	42	do
4.	A.Balambal Panchavarnam.	-do-	-do-	39	-do-
5.	G.Kamalam.	-do-	-do-	40	-do
6.	V.Parvathy.	-co-	-do-	37	-do
7.	S.Rajanayagam.	-do-	-do-	37	7-1-51
8.	Ranjithamanonmani.	-do-	-do-	37	1-1-51
9.	K.V.Kanagamani.	-do-	-do-	37	1-1-51
10.	Govindammal.	Conductress	5-0-0	5	
11.	Vaduvammal.	-do-	5-0-0	5	
12.	Muthu.	Night Watchman	6-0-0	6	
	Mariamman Sannathy Street School, Velipalayam. (Velipalayam Girls School)				
1.	K.Elizabeth	Higher Grade	30-1-45	41	1-1-51
		H.M.Allowance.	2	2	
2.	K.H.Rajammal	Higher Grade	-do-	40	do
3.	V.Chellammal.	-do-	-do-	34	do
4.	A.Lourdesmary.	-do-	-do-	34	do
5.	K.Soundaram.	do-	-do-	34	do
6.	M.Amalorpavamary.	do	-do-	32	3-11-50
7.	Nagabai.	Conductress	5	5	
8.	Manickam.	"	5-0-0	5	
	Municipal Perumal East Street School, Nagore.				
1.	A.Grace Gnanaselvam.	Higher Grade	30-1-45	34	1-1-51
	H.M.Allowance			2	
2.	G.Pappammal.	-do-	-do-	34	-do-
3.	P.Amalorpavam.	-do-	-do-	33	22-6-50
4.	D.Gnanaarpputham.	-do-	-do-	33	29-8-50
5-	P.Joseph Mary.	-do-	-do-	32	18-6-50
6.	V.Pattammal.	-do-	-do-	31	4-11-50
	Thillai Ammal-	Conductress	5	5	
	Thulasi Ammal.	"	5	5	
	Municipal Gosha School, Nagapattinam.				
1.	G.Kirubai Ammal	Higher Grade	30-1-45	43	1-1-51
	H.M.Allowance.			2	
2.	M A.Rohiyabeevi	-do-	-do-	34	1-1-51
3.	B.Kairunisa Beevi.	-do-	-do-	35	do
4.	D.Pushpavalli.	-do-	-do-	40	1-11-50
	Johra Beevi.	Conductress	5	5	
	Kathija Beevi.	"	5	5	

No.	Name	Designation.	Scale of pay	Pay on 1-4-50	Date of next increment.

Municipal Gosha School, Nagore

No.	Name	Designation.	Scale of pay	Pay on 1-4-50	Date of next increment.
I.	I .Zehra beevi.	Higher Grade	30-1-45	35	1-1-51
	H.M.Allowance.			2	
2.	Hamela Begum	"	-do-	31	16-4-50
3.	S.Banu Bi.	Lower Grade	23-1-33	28	1-1-51
4.	Hamida Beevi.	Conductress	5	5	

Muslim School, New Street, Nagapattinam.

No.	Name	Designation.	Scale of pay	Pay on 1-4-50	Date of next increment.
1.	Shunmuga Mudaliar.	Secondary Grade	40-1½-55-2-75	46	4-1-51
	Duty Allowance.			2	
2.	M.K.Mohideen Ali.	Higher Grade	30-1-45	37	1-1-51
3.	A.Shaik Ismail.	"	do-	34	do
4.	K.Subramaniam.	-do-	do	30	~~1-1-51~~
	Ammakannu, Sweeper	xdo-	4	4	

Municipal School, Kadambady.

No.	Name	Designation.	Scale of pay	Pay on 1-4-50	Date of next increment.
1.	R.Vadivelu Pillai.	Higher Grade	30-1-45	35	1-1-51
2.	H.M.Duty Allowance.			2	
	M.Rajarama Iyer.	-do-	-do-	35	-do-
	Muthu, Sweeper.	-do-	4	4	xxax

Municipal Muslim Me ah Street School, Nagore.

No.	Name	Designation.	Scale of pay	Pay on 1-4-50	Date of next increment.
1.	E.Jaffer Khan.	Secondary Grade.	40-1½-55-2-75	47-8-0	1-1-51
	H.M.Allowance.			2-0-0	
2.	S. Ramachandra Iyer.	Higher Grade	30-1-45	41	-do-
3.	S.Seetharama Iyer.	-do-	-do-	38	-do-
4.	N.V.Subramania Iyer.	-do-	-do-	37	-do
5.	N.Viswanathan.	-do-	-do-	34	-do-
6.	Karuppayee. Sweeper.	-do-	-dx- 4	4	

Municipal Boys School, Green Street School, Nagapattinam.

No.	Name	Designation.	Scale of pay	Pay on 1-4-50	Date of next increment.
1.	A.Asirvatham	Secondary Grade	40-1½-55-2-75	49	1-1-51
	H.M.Allowance.			2	
2.	G.Viswanathan Pillai	Higher-Grade.	30-1-45	36	1-1-51
3.	S.Nedimuthu Naicker	"	Do	35	1-1-51
4.	M.Nataraja Thevar.	"	Do.	35	1-1-51
5.	V.Muthuramalingam.	"	Do.	34	-do-
6.	Pattammal Sweeper.		4	4	

Municipal Kallukara Street School, Nagapattinam.

No.	Name	Designation.	Scale of pay	Pay on 1-4-50	Date of next increment.
1.	N.R.Narayanasamy Iyer.	Secondary Grade	40-1½-55-2-75	56	1-1-51
	H.M.allowance.			2	
2.	A Rajagopala Iyer.	Higher Grade.	30-1-45	40	1-1-51
3.	V.Murugaya Pillai.	" "	Do	41	1-1-51
4.	S.Balakrishna Pillai.	" "	Do	37	-do-
5.	N.Muthusamy Iyer1	" "	do.	37	-do-
5.	S.V.Rajagopala Iyer.	do	do	39	-do-
6.	N.Soundarajan	-do-	-do-	34	-do-
7.	Vairakannu, Ammal.	Sweeper	-dax 4/-	4	

Municipal Nellukadai Street School, Velipalayam.

No.	Name	Designation.	Scale of pay	Pay on 1-4-50	Date of next increment.
1.	R. Ramalinga Naidu.	Headmaster Secondary-Grade	40-1½-55-2-75	49	1-1-51
	Duty Allowance.			2	
2.	V.R. Krishnamoorthy Iyer	Higher-Grade	30-1-45	38	1-1-51
3.	K.Rajarethinam Pillai.	Do	-do-	35	1-1-51
4.	L.Sattayappan.	do	-do-	35	-do-
5.	V.Muthiya Desigar.	do.	-do-	36	~~29-6-50~~ 1-1-51
6.	Chinnaya Thevar.	do.	-do-	32	1-10-50.
7.	A.S.Pushparaj.	-do-	-do-	33	~~29-6-50~~
	Odaya Nachi.	Sweeper	4	4	

Municipal School, Palpanachery.

No.	Name	Designation.	Scale of pay	Pay on 1-4-50	Date of next increment.
1.	S.Thiyagasubramania Desigar.	Higher Grade	30-1-45	39	1-1-51
	Duty Allowance.			2	
2.	T.Nataraja Iyer.	-do-	-do-	37	1-1-51
3.	M.S.Vaitheeswara Iyer	-do-	-do-	37	1-1-51
4.	Danapakiathammal.	Sweeper	3/-	3	

Municipal, Nambiyarnagar School.

No.	Name	Designation.	Scale of pay	Pay on 1-4-50	Date of next increment.
1.	V.M.Naina Naidu.	Higher-Grade	30-1-45	35	1-1-51
	H.M.Duty Allowance.			2	
2.	A.K.Vairakannu Pillai.	-do-	-do-	36	-do-
3.	P.Murugayan	-do-	-do-	32	xxdax 13-8-50.
	Govindammal.	Sweeper	3	2	

Adi-Dravida School, Melakottaivasal.

No.	Name	Designation.	Scale of pay	Pay on 1-4-50	Date of next increment.
1.	V.Jobbai Daniel.	Higher Grade	30-1-45	35	1-1-51
	H.M. Duty Allowance.			2	
2.	Govindasamy Mudaliar	-do-	-do-	36	1-1-51
3.	A.Isaac.	-do-	-do-	35	1-1-51
	S.Muthu.	Sweeper	xxdax 4	4	

Municipal Kottaimattu Street School, Nagapattinam

No.	Name	Designation.	Scale of pay	Pay on 1-4-50	Date of next increment.
1.	P.Ramachandra Iyer.	Higher Grade	30-1-45	39	1-1-51
	H.M.duty allowance.			2	
2.	T.P.Krishnamoorthy Iyer	-do-	-do-	38	1-1-51
3.	T.Paramasivam.	-do-	--do-	30	1-1-51
	Sundarammal.	Sweeper	3-8-0	3½	

Municipal Higher Elementary School, Aryanattu Street, Nagapatam.

No.	Name	Designation.	Scale of pay	Pay on 1-4-50	Date of next increment.
1.	M.Balasubramania Iyer	Secondary Grade	40-1½-55-2-75	2	1-1-51
2.	V.Srinivasa Iyengar.	" "		46	1-1-51
3.	S.Mahadeva Iyer.	-do-	-do-	46	1-1-51
4.	N.Vaidyanatha Iyer.	-do-	30-1-45		1-1-51
5.	K.Rajagopala Iyer.	-do-	-do-	35	-do-
6.	K.S.Venkatarama Iyer.	-do-	-do-	34	-do- 27-11-50
7.	V.Muthial Rowther.	-do-	-do-	32	~~-do-~~ 1-1-51
8.	V.Ramabadra Iyer.	-do-	-do-	30	-do-
	S.Shunmugam	Peon.	16-½-25	16	

No.	Name	Designation.	Scale of pay.	Pay on 1-4-50	Date of next increment.
	Municipal, Samanthankuppam School.				
1.	S.Rathinasabapathy.	Higher Grade	30-1-45	30	
2.	Vairakannu.	"	"	30	
	Devayani	Sweeper.	" 3	3	
	Municipal Aryanattu Street School, Nagore (Pattanach ry)				
1.	V.Raju Naidu. H.M.duty allowance.	Higher Grade	30-1-45	39	1-1-51
2.	A.Srinivasa Iyer.	-do-	-do-	35	-do-
3.	P.Aaron Iya Pillai.	-do-	-do-	33	23-6-50
	Ramayyan.	Sweeper	~~-do-~~ 4/-	4	
	Municipal Higher Elementary School, Nagore.				
1.	K Venkatarama Naidu. H.M.Allo wance.	Secondary.Grade	40-12-55-2-75	47-8 2-0	1-1-51
2.	M.Kanagasabai.	Do	Do	46	1-1-51
3.	T.Singaravelu	Do	Do	46	1-1-51
4.	A.V.Viswanathan	Higher Grade	30-1-45	36	1-1-51
5.	P.Veerasamy Pillai.	do-	-do-	36	~~1-1-51~~ 1-1-52
6.	E.A .Agniappa Pillai.	do	-do	35	1-1-51
7.	K.Yoganathan.	-do-	-do-	33	12-3-54
8.	M Rengasamy Vandayar.	Watchman.	5/	5	
9.	Jambagavalli	Sweeper	4/	4	
	M.Veeranna Chettiar.			20.	

ACKandappan F.2
Commissioner.

From
Sri A.C. Kandappa Pillai,
Municipal Commissioner,
Nagapattinam.

To
The Secretary to the Government,
Education & Public Health Department,
Fort St.George, Madras.

9 12 ✓

Sir,

No.A1-6333/48 dated 18-4-50

8860

Tax--Education--Tax on lands not occupied by or adjacent and appurtenant to buildings and lands not exclusively used for agricultural purposes--revised rates--giving effect

--

Ref:- This office letter No.A1-6333/48 dated 15-3-49 and reminders thereon.

2. Government Endt. No.8496/50-1-Cl-Edn. dated 24-2-50

ASSISTANT SECRETARY
27 APR 1950
EDUCATION DEPT.

I request early orders.

Forwarded

Chairman. 26/4/50

AC Kandappan
Commissioner. 19.4

24

No.	Name	Designation.	Scale of pay.	Pay on 1-4-50	Date of next increment.
		Municipal, Samanthankuppam School.			
1.	S.Rathinasabapathy.	Higher Grade	30-1-45	30	
2.	Vairakannu.	" "	"	30	
	Devayani	Sweeper.	" 3	3	

25

Extracts from L.A. note file — Nagapattinam

Para 10 :— Provision is made for the standard contribution of Rs. 11970/- in the R.E. for 1949-50 as well as in the B.E. for 1950-51. With these contributions the B.E. for 1950-51 of the E.E. Acct. is expected to open with a deficit of Rs. 11445/- and to close with a deficit of Rs. 34231/- The Edn. Dept. will consider the question of avoiding the deficit in that Acct. Pending examination of the E.E. Budget the contributions proposed may stand.

General — The financial position of the E.E. Acct. is not satisfactory — Edn. will consider the question of stabilising the E.E. fund in connection with the E.E. Budget for 1950-51.

A.S. (L.A.)
13.3.50

Edn. (D).

Para 10 :— This Dept. may agree with L.A.

I.B.M.
15.3.50.

Rate of taxation

General — 12½
Water and Drainage — 6½
Scavenging — 3½
Edn. — 3½
Lighting — 1
27%.

23½

$\frac{\overset{3}{\cancel{15}}}{\underset{20}{\cancel{100}}}\times\frac{47}{2}=\frac{141}{80}$ = 3½%

$\frac{1}{5}\times\frac{47}{2}=4\frac{7}{10}\%$

3 1/2
1 1/3

4
3

22)7600(10,838

63
170
168

13494
3850
9644

14

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

To
The Secretary to the Government of Madr
Education & Public Heal
M A D R A S

STRICT INSPECTOR OF LOCAL FUND A
C.747
25 OCT 1948

A1-9353/48, dated 20-10-'48.

R

Sir,

Sub: Tax = Education = Levy in Municipal areas.
Ref: 1. G.O.1606, Edn & P.H., dated 22-6-'48.
2. Government memorandum No.51749. C1/48-1. Edn., dated 17-9-48 received on 20-10-'48.

...

The tax on vacant sites and agricultural lands may levied at maximum percentage of 21/200 % per half-year of the capit value. ~~Anx~~ income of Rs.1371-10-4 may be anticipated per annum by such levy. Now the tax is levied at 1¾% per half-year an annual value which works out to the same percentage of 21/200 on capital value.

As instructed in G.O.1606, Education, dated 22-6-48, the proposals were submitted to the Government on 11-8-48 in this office A1-9353/48, dated 21-7-48 through the Examiner of Local Fund Accounts, Madras and the District Inspector of Local Fund Accounts, Tanjore. The District Inspector wanted certain particulars which were also furnished in this office letter No.A1-9353/48, dated 1-9-48. The District Inspector wanted further particulars in his letter No.L.F.510, dated 10-9-48 which were also furnished on 13-9-48 from this office - copies of correspondence are enclosed.

Forwarded

Chairman.

Commissioner.

Copy to the Examiner of Local Fund Accounts, Madras.
" District Inspector of Local Fund Accounts, Tanjore.

.....

Copy of letter No.A1-9353/48, dated 21-7-48, from the Commissioner, Nagapattinam Municipality, Nagapattinam to the Secretary to the Government of Madras, Education and Public Health Department, Madras, through the Examiner of Local Fund Accounts, Madras and through the District Inspector of Local Fund Accounts, Tanjore.

Tax - Education - Levy in Municipal areas -
G.O.Ms.No.1606, Education, dated 22-6-48.

...

The tax on vacant sites and agricultural lands may be levied at maximum percentage of 21/200 % per half-year of the capital value. An income of Rs.1371-10-4 may be anticipated per annum by levy of such percentage. Now the tax is levied at 1¾% per half-year on annual value, which works out to the same percentage of 21/200 on capital value.

Copy of endorsement ~~xxx~~ L.F.No.444, dated 24-8-48 from the District Inspector of Local Fund Accounts, Tanjore to the Commissioner, Nagapattinam Municipality, Nagapattinam.

...

Retransmitted

2. It is requested that a copy of the Council's resolution approving the proposals contained in the letter may be forwarded along with the letter.

Copy of letter A1-9353/48, dated 1-9-48 from the Municipal Commissioner, Nagapattinam to the District Inspector of Local Fund Accounts, Tanjore.

...

Tax - property - levy of in municipal areas-
G.O.1606, Edn, dated 22-6-48.
Your L.F.No.444/dated 24-8-48.

...

It appears to be the intention of the Government to bring an uniformity in the procedure adopted by Municipal Councils in the levy of Education tax in Municipalities.

The levy of Education tax at 1¾% per half-year on annual value is in force in this municipality on the directions issued by Government then and there, which ~~xxx~~ rate is worked out to capital value as 21/200% suggested now for adoption.

Under the 2nd proviso to section 78 the Council cannot alter the rate in the middle of the year. Hence it does not seem necessary to place the subject before the Council as it is presumed that the Government will issue directions under section 81-A of the Madras District Municipalities Act, or under 34 (1) of the Madras Elementary Education Act. The letter No.9353/48, dated 21-7-48 ~~addressed to the Government~~ is retransmitted herewith.

......

Copy of letter L.F.No.510, dated 10-9-48 from the District Inspector of Local Fund Accounts, Tanjore to the Commissioner, Municipal Council, Nagapattinam.

...

Tax - Education - Levy of - Uniform procedure
at a certain percentage of property tax. -
G.O.No.1606, E & P.H., dated 22-6-48 - Proposals.
Ref: Your letter A-1-9353/48, dated 21-7-48.

...

The proposals for levy of Education tax on vacant sites and agricultural lands contained in your letter referred to above are not based on the lines indicated in the above G.O. as the rate or the tax has to be fixed at a certain percentage of the property tax and not on capital value. Action may therefore be taken to fix the rates as required by the G.O. Moreover no proposals have been made to fix the rate of education tax at a certain percentage of property tax in respect of property tax on buildings which is now being levied at 1¾% on annual value. Early action may be taken in this regard also and the proposals forwarded to this office in complete form satisfying the requirements laid down in the above G.O.

This may kindly be treated as specially urgent and reply sent by return of post.

133

Copy of letter A1-9353/48, dated 13-9-48 from the Commissioner, Nagapattinam Municipality, Nagapattinam to the Distri Inspector of Local Fund Accounts, Tanjore.

15

...

Tax - property - Education - Levy in municipal areas -
G.O.No.1606, E & P.H., dated 22-6-48.
Your letter L.F.510, dated 10-9-48.

...

Education tax is levied in this Municipality on vacan and agricultural lands and buildings at 3½% per year on the annual va This works out to the following percentage of taxation (Total of general, water, lighting and scavenging).

Education tax on buildings.	$14\frac{42}{47}$ %
Do in vacant lands.	$20\frac{20}{41}$ %
Do agricultural lands.	22 - 134/153 %
Do wharves & jetties.	87 ½ %

The rate of education tax may therefore be revised a follows with reference to Section 34 (1) of the Elementary Education

Education tax on buildings	15%
Vacant lands.	21%
Agricultural lands.	23%
Wharves and jetties.	88%

(P.T.O)

50

~~134~~

There will be no appreciable change in the taxes. A copy of the present tax notification is ~~sent~~ enclosed herewith for your reference.

……

VR/21-10.

Commissioner.

16

29

Edn (D).

C. no. 11430/50.

B.E for 1950-51 – Elementary Education Fund – Ml. Cl., Nagapattinam.

Memo. No. 11430-/50-3D Edn. dt. 25.8.50.

The Commr. Nagapattinam Municipality is requested to report (urgently) the actual position of ~~the~~ General Account as well as the Elementary Education Account of the Municipal Council at the close of the year 1949-50.

3b
25/9

To

The Commr.
Nagapattinam Municipality
[Through CMC]

26/8

23.8.50.

28/8/50

26/8/50

DIRECTOR OF PUBLIC INSTRUCTION
3-AUG 1950
MADRAS

From
Sri.A.C.Kandappa Pillai,
Commissioner, Nagapattinam
Municipality, Nagapattinam.

To
The Secretary to Government,
Education Department,
Fort St. George,
Madras.

Through
The Director of Public
Instruction, Madras.

B.1.14572/49 dated 26-7-50.

68529

Sir,

Budget- Elementary Education fund- Budget estimate for 1950-51-Nagapattinam Municipal council -orders solicited.

Ref: This office B.1. 14572/49 dated 10-2-50 and 23-5-50.

Orders of Government on the revised estimate for 1949-50 and the budget estimate for 1950-51 on the Elementary Education fund account of this council have not yet been received. I request that early orders may be passed.

The Elementary Education fund account-ordinary actually closed with a deficit of Rs.10016-1-2 in 1949-50. The deficit was entirely due to the payment of dearness allowance to the Elementary Education staff, the amount of -- dearness allowance paid being Rs.24,770-5-0. As the deficit is increasing every month and as the financial position of the council is not satisfactory, I request that Government may be pleased to sanction a grant equal to the deficit towards the payment of dearness allowance to the staff in 1949-50.

S.R. 26-7

A.C.Kandappa Pillai
Commissioner. 27-7

Forwarded.

1.8.50

Chairman.

32

ASSISTANT SECRETARY
30 AUG 1950
25827
EDUCATION DEPARTMENT

Office of the Director of Public Instruction Madras.

NRof 70 B3/49-50 dated 28-8-50

Submitted in continuation of this office Ref No 70 B3/49-50 dated 10-5-1950 and 5-6-1950.

28.8.50
for Director of Public Instruction

To
The Secretary to Govt
Edn. Dept.

28/8 28.8.50

Received for PTV
29 AUG 1950
Copying.

Esr
Pl. retain a copy of

D
33

From
Sri.C.Ganapathy Pillai,
Municipal Commissioner,
Nagapattinam.

18

To
The Secretary to Government,
Education Department,
Fort.St.George, MADRAS.

No-B1-14572/49 dated 2-9-50.

Sir,

Sub: Budget - Elementary Education fund account - 1950-51-Actual position of Elementary Education fund Account-on 31-3-50 - Reported.

Ref: Government Memorandum No.11430-50/3D-Education dated-25-8-50.

---

p 29 ante

ASSISTANT SECRETARY
7 SEP 1950
27007
EDUCATION DEPARTMENT

The general account ordinary for 49-50 closed with a plus balance of Rs.58656-15-8 and the Elementary Education fund account with a deficit balance of Rs.10016-1-2. A copy of the abstract of the ordinary accounts for 49-50 is enclosed for reference.

I may also mention that the total amount under advances recoverable on 31-3-50 was Rs.34,595-9-8 of this sum Rs.15,860-7-2 is ultimately debitable to the General account.

58,657
15,860
42797

Forwarded

6.9.50
Chairman.

Enclosure :- 1.

C. Ganapathy
Commissioner.

1/201

to be taken as exm

36

35

Abstract of the accounts-ordinary- of the Nagapattinam Municipality for the year 1949-50.

19

Head of account	Ordinary. Opening balance	Receipts.	Expenditure.	Closing balance.
A. General account (excluding endowments)	62062--1-6	268896-12-3	272301-14-1	58656-15-8.
B. Lighting account	0--2-1	18584--0-8	21327--6-10	-2743-4-1
C. Elementary Education account	708-15-2	64868--5-3	75593--5--7	-10016-1-2
D. Water supply & Drainage account	-155163-0-4	268413-5-2	116847-10--9	-3597-5-11
E. Town planning fund account	----	1218-2-6	1218--2---6	- - -
H. Endowment account	82-12-6	41--8-0	88--8---9	35-11 -9
Total.	-92309-1-1	622022-1-10	487377-0--6	42336--0-3.

C. Ganapathy
2.9.50
Commissioner

From
Sri.C.Ganapathy Pillai,
Municipal Commissioner,
Nagapattinam.

D 20

To
The Secretary to Government,
Education Department,
Fort.St. George, MADRAS.

32

No-A1-6333/48 dated 23-10-50.

Sir,

Sub: Tax-Education tax on lands not occupied by or adjacent ~~to~~ ~~Buildings~~ and appurtenant to buildings and lands-not -- exclusively used for agricultural purposes-revised rates-giving effect to.

Ref: Government Endorsement No.29571/50-4 dated 30-9-50..

ASSISTANT SECRETARY
27 OCT 1950
33298
EDUCATION DEPARTMENT

I request early orders of Government on the references quoted above.

C. Ganapathy
Commissioner 25.10.50

Forwarded.

Chairman.

3/1

21

Edn(A)

C. no: 11430/50

B.E for 1950-51 - Elementary Education Fund - Municipal Council, Nagapattinam - orders passed -

p27cf From the Commr., Nagapattinam reply - No: 9353/48 dt 20.10.1948

p3cf From the Commr., Nagapattinam reply - No: 14572/49 dt 10.2.1950

5/14/11

p1cf From the Director of Public Instruction No: 70/49-51 dt 10.7.1950

pp31-33cf From the Commr., Nagapattinam reply No: 14572/49 dt 26.7.50 & 2.9.50

Order No 3039 dt 14-11-50.

Ms

The Government pass the following orders on the R.E for 1949-50 and the B.E for 1950-51 of the Elementary Education Fund of the municipal Council, Nagapattinam: -

2. R.E for 1949-50: -

p1cf (i) Compensation for loss of Education tax levied as surcharge on profession tax: The credit taken under this head may be increased to Rs 3,660.

p1cf (ii) The council is permitted to increase the provision made under "Expenditure - ordinary" from Rs 76,630 to Rs 80,350.

p1cf (iii) The provision made for capital expenditure of Rs 500 is approved.

p31cf (iv) The ~~Rs~~ actual closing balance for 1949-50 has been reported to be a deficit Rs 10,016. The Government sanction a subsidy of Rs 10,016 (Rupees ten thousand and sixteen only) to the municipal Council, Nagapattinam ~~[illegible]~~, towards the expenditure incurred on the payment of dearness allowance to teachers in elementary Schools.

The A.G is requested to place the amount at the disposal of the municipal

Council

Council, Nagapattinam. The Commissioner shall present the necessary bills at the Treasury for obtaining payment of the amount or for getting it adjusted.

The expenditure will be debited to "37- Education - l- Primary - Grants to Local Bodies for primary education - A. Local Bodies - 1- Ordinary Areas - (i) Excluding Post-War Reconstruction - 4. Teaching" in the B.E for 1950-51.

3- B.E for 1950-51:-

(i) Compensation for loss of Education tax levied as Surcharge on Profession tax:- The credit taken under this head shall be deleted in view of the stoppage of Profession tax compensation with effect from 1.4.1950.

p2 r/f

(ii) Capital expenditure:- The provision made for a capital expenditure of Rs 48,750 shall be deleted and consequently the credit taken for an amount of Rs 21,875 under "Government grant" and of Rs 21,875 under "Government loans" shall also be deleted.

p2 r/f

v/w

(iii) House Rent Allowance:- The provision made for an expenditure of Rs 1,980 towards the payment of House Rent Allowance to the municipal elementary education staff shall be deleted.

p3 r/f

(iv) Under Sub-Section (2) of Section 35 of the Madras Elementary Education Act, 1920 as amended, The Government direct the municipal council, Nagapattinam to levy Education tax on all classes of property viz buildings, agricultural and vacant lands within its area at a uniform rate of 20% ~~[illegible]~~ of property tax with effect from 1-10-1950.

p7 r/f

(v) Government Contribution ~~The proposals of the~~ under Section 37 of the Elementary Education Act:- The Government have decided that municipal councils shall be paid contribution from the State funds towards the proceeds of Education tax upto a maximum of 2½% of property rentals if the maximum rate of Education tax levied in the municipality is 5% of property rentals. The council is eligible for a contribution in respect of Education tax upto 50% of the tax proceeds realised at the rate of 3½% of property rentals per annum. The credit taken under this head may accordingly be raised to Rs 14,000.

(vi) The proposal of the municipal council, Nagapattinam to amalgamate the Mariamman Sannathy School with the Nellukadai Street School and the New Street Muslim Boys' School with the Ariyanattu Street school with effect from the school year 1950-51 is approved.

p3 r/f

X on p13 c/f

v/w

(vii) Revised with ~~to~~ reference to the above, the B.E is anticipated to close with a deficit of Rs 5,704 ~~[illegible]~~ (x). The question of avoiding the deficit will be considered while examining the R.E for 1950-51.

(x) deficit Rs 9,504
amalgamation proposal - Rs 3,800
net deficit Rs 5,706

4. An extract of the remarks of the Director of Public Instruction contained in his endorsement cited is communicated to the Commissioner, Nagapattinam Municipality for information and necessary action.

To
~~The~~ Commr., Nagapattinam, Mply (through the CMC)
[with a copy of paras 4-5 on p1 c/f]
The D.P.I
" Exr of LFA.
" LA Dept

17/10 28/9

30/10/50

1/11/50

Annexure
p6 infra

23

ANNEXURE.

	Rs
Opening balance (as revised)	nil ~~[illegible]~~
RECEIPTS:	
1. Education tax	33,000 ~~29,010~~
2. Fines and Penalties	50
3. Income from securities	100
4. School fees	
5. Other receipts	150
6. Government Grant	
(i) Under Section 37 of the E.E. Act	14,000
(ii) under the proviso to Sec. 37 of the Act.	10,656
(iii) compensation for the loss of education tax levied as surcharge on profession tax.	
(iv) Adjustment from the A.T.C. grant.	
7. Contribution from the General Funds	11,970
DEDUCT Refunds. —	200
Amount transferred to capital.	
Total Ordinary	~~65,736~~ 69,726
CAPITAL	
Amount transferred from ordinary	
Total ordinary & capital	69,726 ~~65,736~~
Total including opening balance.	69,726 ~~65,736~~

EXPENDITURE.

	Rs
1. Staff:	
Salaries & allowances Masters	41,890
D.A	21,660
Clerks & servants	210
D.A.	220
Contribution to P.F.	2,620
Edn. tax-collection charges	1,900
2. CONTINGENCIES & EQUIPMENT	
Contingencies	
House rent	590
Other items	3,040
D A	2,000
Equipment:	
Furniture & apparatus	500
Library books & maps	300
Other itmms	
3. Prizes & scholarships	
4. Repairs to buildings	4,000
5. Interest on and re-payment of debt	300
6. Repayment of advance to Govt.	
Total:	79,230
CAPITAL	
~~Lands & buildings~~	—
Total (ordinary and capital)	79,230
Closing balance	-9,504 ~~[illegible]~~

JKM
1/11/50

Edn (B)

C. no: 11430/50

B.E. for 1950-51 - Elementary Education Fund - Municipal Council, Nagapattinam -

p27 cf
From the Commissioner, Nagapattinam reply-
No: 9353/48 d 20. 10. 1948.

p3 cf
From the Commissioner, Nagapattinam reply-
No: 16572/49 d 10. 2. 1950.

p1 cf
From the Director of Public Instruction
No: 70/49-50 d 10-7-1950.

The R.E. for 1949-50 and the B.E. for 1950-51 of the Elementary Education Fund of the municipal Council, Nagapattinam, call for the following remarks:-

2. R.E. for 1949-50:-

(i) Compensation for loss of Education tax levied as surcharge on profession tax:- The credit taken under this head ~~should~~ may be increased to Rs 3,660 (same as that provided last year). p7 cf

(ii) The ~~total~~ provision made under expenditure - "primary" ~~and capital~~ exceeds the budget allotment. This may be approved. p1 cf "p8 cf (x) p31/(B)

(iii) The provision made for a capital expenditure of Rs 500 under "Lands and Buildings" may be approved. p8 cf

(iv) The R.E. will close with a deficit of Rs 11,443. L.A. department may be requested to examine whether this deficit can be avoided by an additional contribution from the General fund to the Elementary Education fund. If this is not possible, the question of sanctioning a subsidy equal to the deficit will have to be considered. This may be done after the actual closing balance in the Elementary Education

✓

N

Account for 1949-50 is known. The Commr. may be asked to report the balance as soon as possible.

3. B.E for 1950-51:-

(i) Govt Contribution under Section 37 of the Elementary Education Act:- The rate of Education tax levied in this municipality is 3½% of property rentals per annum and the rate of Government Contribution is 1⅓% of property rentals per annum. According to the recent decision of the Government, this Council is entitled for contribution at the rate of 1¾% of property rentals per annum (as against 1⅓%). The credit taken under this head may therefore be raised to Rs 14,000/-

p $\frac{28250}{2}$ = 14,000 approximately

(ii) Compensation for loss of Edn tax levied as surcharge on profession tax:- The credit taken under this head should be deleted in view of the stoppage of profession tax compensation with effect from 1-4-1950.

not put up.

(iii) Capital Expenditure:- The Council has provided for a capital expenditure of Rs 48,750 (43,750 + 5,000) under "Land and Buildings" and Rs 3000 under "Furniture and apparatus". It is proposed to meet the expenditure of Rs 43,750 by half loan and half grant from Government. Attention is invited to Govt memo no: 66044/49-2C, Edn dt 14-10-1949, in which the Commr. was asked to renew ~~the~~ his proposal for half loan and half grant in connection with the Part II Budget for 1951-52. ~~The [illegible]~~ In view of the above, the provision made for a capital expenditure for Rs 43,750 may be deleted. As the B.E is anticipated to close with a large deficit, the provision made for the ~~[illegible]~~ remaining expenditure may also be deleted.

p8 cf

(B) For details, please see 'M' on p10 cf

p15 / (K)

ibid

(iv) "Receipts - Capital":- With reference to item (iii) above, the credit taken for an amount of Rs 21,875 under "Govt grant" & of Rs 21,875 under "Govt loans" may be deleted.

p7 cf

(v) House Rent Allowance:- The Council has provided for an amount of Rs 1,950 towards the payment of H.R.A to the municipal elementary education staff. As the B.E is anticipated to close with a large deficit, the proposal may not be supported in this Department. The provision made in this regard may be deleted. LA may issue separate orders ~~[illegible]~~ with reference to 'A' on p3 cf.

p3 cf
ibid
{HRA not sanctioned}

(x) orders re: the sanction of HRA is dealt with in LA - orders issued in LA.

(vi) Edn tax:- With reference to G.O: No: 1606 Edn dt 20-10-1948, the Commissioner submitted proposals to levy Education tax on all the three classes of property as follows:—

Buildings - 15% of property tax per half year.
Agricultural lands - 23% of property tax per half year.
Vacant lands - 21% of property tax per half year.

not put up
p27 cf
p29 cf
ibid
ibid A
ibid

Orders have issued regarding vacant lands in G.O: No: 554 Edn dated the 28th February 1949. The request of the Commr. was conceded. As regards Education tax on buildings and agricultural lands, the existing rate in terms of property tax per half year works out to $14\frac{42}{47}$% and $22\frac{134}{153}$%. ~~As~~ The present proposal to levy Education tax as at 'A' above may be accepted, as fractional rates are avoided and calculations are made easier.

not put up

10/76

(vii) The B.E is anticipated to close with a deficit of Rs 13,494. In order to meet a portion of ~~[illegible]~~ it, the Council ~~[illegible]~~ ~~[illegible]~~ has decided to amalgamate certain uneconomic schools referred to at 'x' on p13 cf. The amalgamation proposal, if accepted, ~~may~~ would lessen the deficit to a ~~[illegible]~~ tune of Rs 3,800. There will still be a deficit of Rs 9,694. LA may be requested to examine whether this deficit can be avoided by an additional contribution from the general fund to the elementary education fund. If this is not feasible, the question of avoiding the deficit may be taken

p3 cf
x
p3 cf
(v)
13,494
3,800
9,694

P

up while examining the RE for ~~1949-50~~ 1950-51.

L. LA and Finance may see for remarks.

5/7/50

11/7/50 LA Fin

10/7/50

U.O-1/11430/50-D. Edn
12.7.50

LOCAL ADMINISTRATION DEPARTMENT
28352
12 JUL 1950
SECRETARIAT, MADRAS

A 18/7

L. A. Dept (C)

Paragraph 2 (iv) of Education Dept's note on pp 1-2 above :- As the year 1949-50 is already over the actual position in respect of General Account as well as Elementary Education Account should have been known to the Commr. of the Mty. The Education Dept. may be requested to call for information in respect of the two accounts. On receipt of the information, the question whether an additional contribution from General Fund to Elementary Education Fund need or can be given may be considered.

MV 13/7

5/8/50

Paragraph 3 (vii) of Education Dept's note on pp 1-2 above :- The B.E of the Mly. for 1950-51 will close with a balance of Rs. 7,440/- against the prescribed minimum of Rs. 15,356/-. As such, the Mly. will not be in ~~a position to make an additional~~ contribution from its General Funds to the Elementary Education Fund in order to ~~make~~ avoid an ~~de~~ estimated deficit of Rs. 9,694/- in the latter fund. However, on receipt of the actuals for 1949-50, the position may again be considered, if ~~possible~~ necessary.

p147 of (H)

ASST. SECRETARY TO GOVERNMENT
70340
AUG 1950
FINANCE DEPARTMENT

Through ~~G~~ Section
re: Paragraph 3 (V) on p 3 above.

15/7/50

18.7.50

A 18/7

Para 3(V). Extract has been taken for separate action.

5/8/50 Fin

Lna M. 28352/50-1C
7/8/50

28.7.50

Fin (Exp A)

The notes on pp1-4 above may be perused. No remarks are called for at present

10-8-50

14.8.50.

15.8.50

Edn

Fin U.O. 70340 Exp
15.8.50

ASSISTANT SECRETARY
17 AUG 1950
24100
EDUCATION DEPARTMENT

Edn (D)

[Previous notes of this Dept. at pp. 1-4 ante]

[Notes of the L.A. Dept. at p. 4 ante]

The L. A. Dept. have suggested that the year 1949-50 is already over and so the question of avoiding the deficit in the RE for 1949-50 and BE for 1950-51 of the E. E. Budget of the Council may be considered when the actual ~~position~~ financial position in respect of the E.E. Fund account and Gl. account ~~so~~ is known. The Commr. may be asked to give information regarding the actual position in respect of Gl. Acct. as well as E. E. Acct. Subject to orders, draft memo. put up for approval.

23.8.50.

23/8/50

24/8/50

p29 cf [Issued as memo no: 11430/50-3 Edn d) 25-8-50]

p31 cf [From The Commr., Nagapattinam Mply No: 14572/49 d 26.7.50]

p32 cf [From the Director of Public Instruction No: 70/49-50 d 28.8.50]

p33 cf [From The Commr., Nagapattinam Mply No: 14572/49 d 2-9-50]

The actual financial position of the ~~general and~~ elementary fund account

52

and general fund account will be found on pp 31-35 c.f. The file may now be sent to LA Dept as desired by them on p.4 ante.

KA
14/9/50

OP
16/9/50

18/9/50 LA

no: 11430/50-4 Edn
19.9.50

LOCAL ADMINISTRATION DEPARTMENT
38211
19 SEP 1950
SECRETARIAT, MADRAS

MP
20/9

L.A.Deptt.(C).

Please see the previous note of this Deptt. on p.4 above and the report of the Commnr.,Nagapattinam Mpty, obtained by Edn.Deptt. on pp 33 and 35 c.f.

3. The estimated closing balance of the Ml. Cl. under General Account for 1950-51 is less than the statutory minimum and so the General/~~xxxxxxx~~ Fund is not in a position to make any additional contribution to the Elementary Education Fund, either for 1949-50 or for 1950-51. So, Govt. subsidy will have to be granted to wipe off the deficit in the Eley.Edn.Fund for 1949-50 and 1950-51.

3. With the above remarks the file may be returned to Edn. u.o.

Actuals for 1949-50 = 58[illegible]7
[illegible] = 15860
RE for 49-50 42797
38220
4577
7440
Rs 12017
Rs ⓧ 15356/-

w.r.t. Edn Deptt remarks at 'N' & 'P' on pp 1 and 3 above

30/9/50 Edn

MP
30/9/50

Edn(D)

1. R.E for 1949-50:- The actual closing balance in the Elementary Education Account for 1949-50 is reported to be Rs 10,016/-. L.A have expressed the in-ability of the General Fund Account to contribute any further towards the deficit in the Elementary Education Fund Account. The Council is consequently eligible for a subsidy of Rs 10,016, being the ~~[illegible]~~ smaller amount when compared with the amount ~~[illegible]~~ of expenditure incurred on the payment of Dearness Allowance to the elementary school teachers viz 21,880.

2. B.E for 1950-51:- ~~[illegible]~~ The present policy

dp
30/9/50

p31 cf

Edn No 38211/50-1C
30/9/50

ASSISTANT SECRETARY
9 OCT 1950
30469
EDUCATION DEPARTMENT

p7 cf

EA 2) 51

of the Government is to maintain uniformity in regard to the rate of the levy of Education tax on all classes of property viz buildings, agricultural and vacant lands. It is ~~[illegible]~~ suggested that the Council may be given a direction to levy Education tax on all the classes of property referred to above, at a uniform rate of ~~10%~~ 20% ⓧ of property tax with effect from 1.10.1950.

(vi) Revised with reference to the above paragraphs and with reference to X on p3 ante. The B.E is anticipated to close with a deficit of Rs ~~[illegible]~~ 5,704. The General Fund Account is not in a position to make any additional contribution to meet the deficit. The question of sanctioning a subsidy may be considered while examining the RE for 1950-51.

3. A draft order is submitted for approval. Finance may see it before issue.

ⓧ 20% of property tax
= 4 2/10 % of property rental (within the maximum prescribed viz 5% of property rental) vacant lands
20% of property tax
= 1/4% of Capital value per annum (maximum prescribed)

KA
28.10.50

OP
31/10/50

1/11/50 Finance

no: 11430/50-5 Edn
1/11/50

ADDITIONAL DEPUTY SECRETARY
1-NOV 1950
91090
FINANCE DEPARTMENT

Fin Exp A.

(Last seen in Fin: on p 5 above)

The case has been sent to Finance with reference to the proposal of Education dept to sanction a subsidy of Rs 10,016 to the Nagapattinam Municipal Council to wipe off the deficit in the Elementary Education Fund for 1949-50. As the L.A. Dept have noted that it is not possible to make any additional contribution to the Elementary Education Fund Account either in 1949-50 or 1950-51, the proposal to sanction a subsidy of Rs 10,016 may be agreed to.

B
4.11.50

As regards the anticipated deficit in the account in 1950-51, Education propose to consider the question of wiping it off while examining the Revised Estimate 1950-51. This may be agreed to.

B
4.11.50

The draft order below may be

p 6 above

p 6 above

K above

D

accepted in Finance

3/11/50

3-11-50

4.11.50 Em

Fin U.O.No. 91090 EA/50-1
4/11/50

Em (B)

Finance Dept have ~~[illegible]~~ accepted the draft order placed below. It may now issue.

11/11/50

11/11/50

7(xii)/11

ASSISTANT SECRETARY
7 NOV 1950
34966
EDUCATION DEPARTMENT

ASSISTANT SECRETARY
12 DEC 1950
40070
EDUCATION DEPARTMENT

From
Sri.S.Viraraghava Raju, B.A.,
Municipal Commissioner,
NAGAPATTINAM.

To
The Secretary to Government,
Education Department,
Fort St. George, MADRAS.

THROUGH THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.

B.1.14572/49 dated 5-12-50.

28

Sir,

Budget--Elementary Education Fund--Direction to increase Education tax on propert~~y~~es from 1-10-50--Request for modification of orders.

In para ~~x~~ 3 (IV) of the G.O.Ms.No.3039 Edn. dated 14-11-50 Government have directed the Municipal Council, Nagapattinam under sub section (2) section 35 of the Madras Elementary Education Act 1920 as amended to levy education tax on all classes of property viz., buildings, agricultural and vacant lands within its area at an uniform~~xx~~ rate of 20% of property tax with effect from 1-10-1950. The subject was placed before the council at its meeting held on 30-11-50 and the council has in its resolution No.665 dated 30-11-50 resolved to request Government to cancel the direction in view of the facts specified in the resolution.

A copy of the Council's resolution is enclosed.

The existing rate of property tax in this Municipality on buildings including the Education tax is 27% per annum and as stated by the council the existing rate is indeed very high. The bill for II half year of 1950-51 have already been prepared and are being issued,

The council will find ways and means to make up the deficit while considering the revised estimate for 50-51 and the budget estimate for 51-52.

I request the Government may be pleased to cancel the directions issued ~~x~~ as requested by the Council. I solicit that very early orders may be passed by Government.

S. Viraraghava Raju
Commissioner. 6/12/50

Enc. one.

rs.6/12

2/3/4

Copy submitted to Government direct to avoid delay.

Em (B)

The original sent through the Director may be awaited till 7-1-1951.

19/12.50

21/12/50

Extract from the proceedings of the Urgent meeting of the Munici
Council, Nagapattinam held on 30-11-50.

29

--oOo--

665. G.O.Ms.3039 Edn. dated 14-11-50 passing orders on the Elemen Education fund account of the council for 1950-51 and the office note thereon.

Resolution:-

In the orders passed by the Honourable Government in G.O.Ms.No.3039 Edn. dated 14-11-50 on the revised estimate for 1949-50 and budget estimate for 1950-51 of the Elementary Education fund account of the Municipal Council, Nagapattinam the council has been directed under sub.section 2 of section 35 of the Madras Elementary Education Act 1920 as amended to levy education tax on all clasees of property viz., buildings, agricultural and vacant lands within its area at a uniform rate of 20% of the property tax with effect from 1-10-50.

As it is, an Education tax of 3½% per annum on the annual value is being levied, the incidence of taxation all told is 27% in this Municipality. The rate is really considerable and as compared with that obtaining in other Municipalities it is indeed high. This is a poor town which is economically on its decline. Most of the population are wage earners and labourers. They do not get continuous employment. The port is rather idle, the Indian Steel Rollin Mills Ltd., at Nagapattinam has to suspend work off and on for want of steady supply of billets. Trade with Malaya and Burma has also come to a sudden stop. In the circumstances the rate payers are already groaning under the weight of heavy taxation. Any increase in the rate of tax at the present juncture, the council respectfully urges on the attention of the Honourable Government, is not feasible. Collection of tax even at the present rate has to be done with great difficulty and by resorting to the drastic provisions of the Act almost in all cases. Any further rise is apt to make the rate payer disgruntled. Public opinion is set against any such move. The council therefore requests that the Honourable Government may be pleased to cancel, the directions.

After all the deficit which is sought to be covered the council may be permitted to say, is not very considerable and the relief likely to ensue from the enhanced taxation may not be very substantial.

The council desires to assure the Honourable Government that it will make every effort and in all possible directions to economise the estimated expenditure so as to narrow down the possible deficit to the utmost.

Sd/ S.M.P.Thiruvambalam Chettiar
Chairman.

/True extract/

Commissioner.

2-9
-9

~~57~~
1165

30

From
Sri.S.Viraraghava Raju, B.A.,
Municipal Commissioner,
NAGAPATTINAM.

To
The Secretary to Government,
Education Department,
Fort St. George, MADRAS.

THROUGH THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.

14 DEC 1950

B.1.14572/49 dated 5-12-50.

Sir,

Budget--Elementary Education Fund--Direction to increase Education tax on properties from 1-10-50--Request for modification of orders.

In para 3 (IV) of the G.O.Ms.No.3039 Edn. dated 14-11-50 Government have directed the Municipal Council, Nagapattinam under sub section (2) section 35 of the Madras Elementary Education Act 1920 as amended to levy education tax on all classes of property viz., buildings, agricultural, vacant lands within its area at an uniform rate of 20% of property tax with effect from 1-10-1950. The subject was placed before the council at its meeting held on 30-11-50 and the council has in its resolution No. 665 dated 30-11-50 resolved to request Government to cancel the direction in view of the facts specified in the resolution.

A copy of the Council's resolution is enclosed.

The existing rate of property tax in this Municipality on buildings including the Education tax is 27% per annum and as stated by the council the existing rate is indeed very high. The bills for II half year of 1950-51 have already been prepared and are being issued,

The council will find ways and means to make up the deficit while considering the revised estimate for 50-51 and the budget estimate for 51-52.

I request the Government may be pleased to cancel the directions issued as requested by the Council. I solicit that very early orders may be passed by Government.

6/12/50
Commissioner.

Enc. one.
rs.6/12

Forwarded

Chairman.

Copy submitted to Government direct to avoid delay.

4

DSE

D

Office of the
Director of Public Instruction,
Madras,
Dt. 4-1-51.

N/Dis. 3739 B8/50.

ASSISTANT SECRETARY
6 JAN 1951
810
EDUCATION DEPARTMENT

Submitted to Government.

4.1.51

for Director of Public Instruction.

2/1/51 / 8151

To The Secretary
to Govt.
Edn. Dept.
Fort St George

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3 ✓ 61

Education ~~Deptt.~~ (D)

B. E. for 1950-51 – Elementary Education Fund – Municipal Council, Nagapattinam – Direction to levy Education tax –

From The Commr., Nagapattinam Municipality
No. 14572/49 d/ 5-12-1950.
From The Director of Public Instruction
No. 3739/50 d/ 4-1-1951

—

Memo No. 60070/50-1 Edn d/ 3-2-1951

12/8/1

p5 cf

p8 cf

p7 cf

p40/Ⓡ

In the circumstances stated, the Government cancel the direction issued in para 3(iv) of G.O. No. 3039 Edn d/ 14-11-1950. The Municipal Council, Nagapattinam is requested to submit revised proposals very urgently, for the levy of Education tax on all the classes of property viz buildings,

P.T.O.

agricultural lands and vacant lands at a uniform rate, so as not to affect the present income from Education tax. The Council is also requested to expedite the submission of ~~the~~ its Elementary Education ~~Fund~~ Budget for 1951–52 through the Examiner of Local Fund Accounts. The budget is long overdue.

1.2.51
1/2/51

3/2/51

To

The Commr., Nagapattinam Mpty (through the Collr.)
The D.P.I.
The Exr. of L.F. Accts.
The L.A. Dept.

28/c.

[illegible] 6/2/51

R

Note: After issue, this may be filed with G.O. No: 3039 Edn. d. 14-11-1950.

1.2.51
1/2/51

3/2/51