

closed
16

Sectt. II-27-60,004-17-11-48

E.&P.H. (194 9) Department.

MS SERIES.

Edn.

G.O. NO. 2296 EDUCATION.

Dated 15th July 1949

[Despatch Abstract.]

B.E. for 1949-50 Ele. Edn. Fund Ml. Cl. Kumbakonam 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.

EDUCATION DEPARTMENT.

FROM
THE DIRECTOR OF PUBLIC INSTRUCTION,
Madras.

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

R.O.P.No.68-B3/48-49 dated 28-1-1949.

S., Sub: Elementary Education Fund - Budget Estimate for 49-50
Municipal Council, Kumbakonam - Submitted.
REF: Letter RC.No.13662/48-B3 dated 8-1-1949 and 18-1-1949
from the Commissioner, Copies submitted to Govern-
ment already.

I submit the following remarks on the Budget Estimate for
1949-50 of the above Municipality.

Revised Estimate for 1948-49:- (1) The expenditure under
ordinary is in excess of the Budget Provision and the sanction
of the Government is, therefore, necessary.

Budget Estimate for 1949-50:- (2) The credit taken for Govern-
ment grant under section 37 of the Madras Elementary Education
Act is liable for revision with reference to the amount of Edu-
cation tax realised and adjusted to the fund during 148-49.

3. The amount of collection charges shown on the receipt-side
both in the Revised Estimate for 48-49 and Budget Estimate 49-50
should be transferred to the expenditure side and shown against
"Education-tax collection charges" under "1.Staff".

4. Accommodation is reported to be inadequate and ~~unsui-~~ unsui-
table in 8 schools. But insufficient accommodation in two of
such schools was overcome by the introduction of shift system.
Steps may be taken to solve the problem of additional accom-
modation in other schools also.

5. Equipment: The supply of equipment is not adequate in 9
schools.

6. The suggestion to amalgamate Yanikarupalayam feeder Ele-
mentary School with Madalampet Elementary school may be given
effect to at an early date.

7. Leave salary and Dearness allowance are paid.

Yours faithfully,

D. Pantanalia
1.2.49

for DIRECTOR OF PUBLIC INSTRUCTION.

Ram.31/1.

2/12

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

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

Through

1. The Chairman, Municipal Council, Kumbakonam.
- & 2. The Director of Public Instruction, Madras.

Sir,

Sub: Budget Estimate - 1949--50 - Elementary
Education Funds - Kumbakonam Municipality - Submitted.

I submit herewith a copy of the Budget Estimate for 1949--50 and Revised Estimate for 1948--49 relating to the Elementary Education Funds of this municipal council, together with a copy of the resolution of the municipal council, No.930 dated 17--1--1949 approving the Budget Estimate.

2. In passing the budget estimate, the council resolved to construct buildings of its own for the Town Primary School and for the Mettu Street school in the sites owned by the municipality at a cost of Rs.15,000/ and Rs.10,000/ respectively, in view of the reason that abnormal rents have to be paid for the buildings in which the above two schools are now housed. The council therefore requests the Government to sanction a loan of Rs.12,500/ repayable in 20 equal annual instalments and a grant of like amount of Rs.12500/ for the purpose as it is not possible for the council to have the buildings erected immediately from its own funds.

3. The council has further resolved to acquire necessary sites and also buildings existing on them if available for a sum of Rs.60,000 for housing the schools without buildings of its own and for the above scheme, the council requests the Government to sanction half grant of Rs.30,000/ and half loan of Rs.30,000/ repayable in 20 equal annual instalments.

4. The council also requests the Government to sanction a special grant equivalent to the amount of deficit anticipated during 1949--50. I request that the Government may be pleased to consider the above proposals and pass favourable orders.

Forwarded.

Commissioner.

M. C. S. Rathnasakapathi.
Chairman.

Copy submitted to the Secretary to Government,
Education and Public Health Department, Madras, in advance.

Copy to the District Educational Officer, Tanjore.
svk.18.1.

EDUCATION DEPARTMENT

THE DIRECTOR OF PUBLIC INSTRUCTION,
Madras.

The Secretary to Government,
Education and Public Health Department.

R.O.P.No.68-B3/48-49 dated 28-1-1949.

Sub: Elementary Education Fund - Budget Estimate for 48-50
Municipal Council, Kumbakonam - Submitted.
R.O.P.No.13822/48-B3 dated 8-1-1949 and 18-1-1949
from the Commissioner, Copies submitted to Govern-
ment already.

I submit the following remarks on the Budget Estimate for
1949-50 of the above Municipality.

Revised Estimate for 1948-49:-- (1) The expenditure under
ordinary is in excess of the Budget Provision and the sanction
of the Government is, therefore, necessary.

Budget Estimate for 1949-50:-- (2) The credit taken for Govern-
ment grant under section 37 of the Madras Elementary Education
Act is liable for revision with reference to the amount of Edu-
cation tax realised and adjusted to the fund during 48-49.

3. The amount of collection charges shown on the receipt-side
both in the Revised Estimate for 48-49 and Budget Estimate 49-50
should be transferred to the expenditure side and shown against
"Education-tax collection charges" under "1. Staff".

4. Accommodation is reported to be inadequate and ~~taxes~~ ~~unad-~~
table in 8 schools. But insufficient accommodation in two of
such schools was overcome by the introduction of shift system.
Steps may be taken to solve the problem of additional accom-
modation in other schools also.

5. Equipment: The supply of equipment is not adequate in 8
schools.

6. The suggestion to amalgamate Yanikrupalayan feeder Ele-
mentary School with Madalampet Elementary school may be given
effect to at an early date.

7. Leave salary and Dearness allowance are paid.

Yours faithfully,

For Director of Public Instruction.

Ram.31/1.

KUMBAKONAM MUNICIPALITY.

NOTE FOR THE COUNCIL.

ELEMENTARY EDUCATION FUND.

Revised Estimate for 1948-49.

Budget Estimate for 1949-50.

The Revised Estimate for 1948-49 and the Budget Estimate for 1949-50 are placed before the council for its consideration.

The revised estimate for 1948-49 opens with a balance of Rs. 5,800/ and closes with a balance of Rs. 14,690/. The credit under the Elementary Education Tax is based on 98 per cent of the current demand and 75 per cent under arrears. The credit under grants from Government is based on the instructions issued by Government from time to time. A sum of Rs 37840 has been transferred from the Arrear Toll Compensation to meet the deficit.

Provision has been made for payment of salaries and allowances for all teachers and other staff debit to the Elementary Education Fund at the revised scales of pay ordered by Government, and for grant of increments and leave allowances.

It is not possible to provide any amount under capital for the construction of school buildings

The budget estimate opens with a balance of Rs 14,690 and closes with a deficit of Rs. 15,710.

The Government may be requested to sanction a special grant equivalent to the amount of deficit so as to wipe it off.

Municipal Office,
Kumbakonam,
Dated: 26-12-'48.

A. C. Kandappa Pillai
7-1-49

A. C. KANDAPPA PILLAI,
Commissioner.

St. Joseph's Press, Kumbakonam. C 50 7-1-49.

KUMBAKONAM MUNICIPALITY.

Elementary Education Fund.

Revised Estimate for 1948-49 — Budget Estimate for 1949-50

Actuals for 1947-48	Budget Estimate for 1948-49	Revised Estimate for 1948-49	Heads.	Budget Estimate for 1949-50
Rs	Rs	Rs		Rs
			RECEIPTS—ORDINARY.	
93	Nil	5800	Opening Balance ...	14690
31868	43320	43900	Education Tax ...	45000
-1732	-1600	-1800	Deduct collection charges ...	-1800
30136	41720	42100	Net ...	43200
80	100	100	Fines and penalties under the Ele- mentary Education Act ...	100
300	300	300	Income from securities ...	300
342	1000	350	School fees ...	350
983	750	750	Other receipts ...	750
			GOVERNMENT GRANT :—	
25263	26580	26700	(a) Under section 37 of the Elementary Education Act ...	26700
14082	14080	14080	(b) Under proviso to section 37 ...	14080
4097	4100	4100	(c) compensation for Profession Tax ...	4100
27616	22050	37840	(d) Adjustment from Arrear Toll Compen- sation ...	—
12672	11330	11330	Contribution from General Account ...	11330
3000	—	—	Advance from Government ...	—
—5	—200	—200	Deduct refunds ...	—200
118566	121810	137450	TOTAL—RECEIPTS ORDINARY ...	1,00,710
118659	121810	143250	TOTAL—INCLUDING OPENING BALANCE ...	1,15,400

115054

117208

115054
130360
14694

132910
117208
115702

26704

B

A

26704

115054

(-115702

Actuals for 1947-48	Budget Estimate. for 1948-49	Revised Estimate. for 1948-49	Heads.	Budget Estimate. for 1949-50
Rs.	Rs.	Rs.		Rs.
			EXPENDITURE—ORDINARY.	
			SALARIES & ALLOWANCES.	
95451	100900	105500	(a) Masters ...	108000
3671	3200	3950	(b) Clerks and servants ...	4000
3249	3600	3600	(c) Contribution to Provident Fund ...	3600
		1800	Collection Charges ...	1800
			CONTINGENCIES & EQUIPMENT.	
			CONTINGENCIES.	
2232	2600	3000	(a) House rent ...	3000
2162	2500	3000	(b) Other items ...	3000
			EQUIPMENT.	
—	500	500	(a) Furniture and apparatus ...	500
—	300	300	(b) Library books and Maps ...	300
647	700	700	(c) Other items ...	700
—	170	170	(d) Prizes and scholarships ...	170
4103	5000	5500	Repairs to Buildings ...	5500
1342	1340	1340	Interest on and repayment of debt ...	1340
—	1000	1000	Repayment of advance to Government... ..	1000
112857	121810	128560	Total, Expenditure—Ordinary ...	131110
5302	Nil	14690	Closing balance ...	15710
118659	121810	143250	Grand total, including closing balance ...	115400

SUMMARY—REVISED ESTIMATE FOR 1948—49.

Details.	Opening Balance. Rs.	Receipts. Rs.	Expendi- ture. Rs.	Closing Balance. Rs.
Ordinary ...	5800	137450	128560	14690
Total ...	5800	137450	128560	14690

SUMMARY—BUDGET ESTIMATE FOR 1949—50.

Details.	Opening Balance. Rs.	Receipts Rs.	Expendi- ture. Rs.	Closing Balance. Rs.
Ordinary ...	14690	100710	131110	—15710
Total ...	14690	100710	131110	—15710

DEMAND UNDER ELEMENTARY EDUCATION ACT X—1948—49

Debits	Arrear Demand. Rs.	Current Demand. Rs.	Total. Rs.
Property Tax ...	1340	43760	45100
Total ...	1340	43760	45100

128560
18000
130360

12110
131110
1800
132910

Enclosure to the Budget Estimate for 1949--50 according to Appendix 12 of the rules framed under the Elementary Education Act of 1920 as amended.

No. of schools having as the highest class.

8th Std.	7th Std.	6th Std.	5th Std.	4th Std.	3rd Std.	2nd Std.	1st Std.
----------	----------	----------	----------	----------	----------	----------	----------

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

1	1	--	21	--	1	-	-
Total ... 24 schools							

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

N I L

3. Total No. of teachers employed in all the schools under the management of the local body on the date of the submission of the budget the scales of pay in force and the No. of the teachers in each scale:--

Total No. of teachers employed in all the schools	Total
Secondary grade-40-1 $\frac{1}{2}$ -55-2-75	26
Higher grade 30--1--45	106
Lower grade 23--1--33	15
Drawing Master--Fixed salary of Rs.30/p.m.	1
Drill master Fixed salary of Rs.35/ p.m	1
Music Instructor- 30--1--45	1
Prevocational Instructors 30--1--45	2
Total ...	152

4. No. of additional teachers proposed to be employed in (i) existing schools, (ii) schools to be newly opened during the ensuing year and their scales of pay.

1. Provision has been made for the appointment of one secondary grade teacher in the scale of Rs.40--1 $\frac{1}{2}$ --55--2--75 and 3 higher grade teachers in the scale of Rs.30--1--45.

II. N I L

5. If the pay of existing teachers is proposed to be revised, the total No. of teachers whose pay will be affected showing the present and proposed scales of pay and the extra provision made for the purpose.

N I L

acknowledged
Commissioner. (16).

15/8/51

[Signature]
COMMISSIONER, *1/6*
KUMBakonam MUNICIPALITY

5. If the pay of existing teachers is proposed to be revised, the salary of teachers whose pay will be allocated showing the present and proposed scales of pay and the extra provision made for the purpose.

Extract from the L.A. Department's file relating to the Budget
Estimate for 1949-50 - Kumbakonam Municipal Council. 15/9/50

7. (a) Transfer to other accounts: The Council has provided for just the standard contribution (to Ele. Education Account) of Rs. 11,330/- both in the R.E. for 1948-49 and in the B.E. for 49-50. The contribution approved in the orders in the B.E. for 1948-49 is also Rs. 11,330/-. In the orders on the B.E. for 1948-49 the Council was permitted to adjust to its Ele. Education Account a sum of Rs. 22,050 from the A.T.C. sanctioned in the current year to avoid a deficit under the Ele. Education account. The particulars relating to the E.E. Fund have not been incorporated in the budget. It is not therefore possible to find out the exact amount of A.T.C. proposed to be adjusted to Ele. Edn. Account in the current year. The Ele. Edn. Account for 1948-49 is expected to close with a balance of Rs. 14,690/-. It is not permissible to adjust to the Ele. Edn. Account any amount of A.T.C. in excess of what is actually required to avoid a deficit under the Ele. Education account. The extent to which the Council may be permitted to utilise the A.T.C. for avoiding a deficit in the B.E. Account may be examined while examining the Ele. Edn. Budget. In spite of the increase in the rate of Edn. tax by one per cent per annum the Ele. Education account works at a deficit. This account for 1949-50 is expected to close with a large deficit. Edn & P.H. Dept. will no doubt consider the question of finding out ways and means to avoid the recurring and closing deficits in the Ele. Edn. Account while examining the Ele. Education Budget.

x

x

x

EDN & P.H. DEPT. (C1)

Para 7(a) above: Contribution from General funds to E.E. Fund:

Pending orders on the E.E. Budget the proposed contribution may stand.

30 66

dpss

17 880H (C1) Deptt.

B.E. for 1949-50 - E.E. Fund - sol. cl. Kumbhakona
Orders passed.

u p. 8 c f
74/15 1 c f
Ref: From the Comm. Kumbhakona Mty. No. 13622/48-1-1
From the D.P.I. No. 68-B3/48-49 dated 28-1-1949.

Order No. 2296 Sol. dated. 15.7.49

The Govt. pass the following
Orders on the R.E. for 1948-49 and the B.E. for
1949-50 of the E.E. Fund of the sol. cl. Kumbhakona

2. R.E. for 1948-49: (i). The
Credit taken for a Govt. Subsidy of Rs. 26703
Under Sec. 37 of the E.E. Act should be
increased to Rs. 26704.

(ii). The cl. is permitted to
increase the provision made under the
head 'expenditure - ordinary' from Rs. 1236
to Rs. 130360.

(iii). Revised With reference
the above order the R.E. for 1948-49 will close
a balance of Rs. 14694.

p. 7 c f.

p. 8 c f and
p. 31.7 (B)

p. 7-8 c f.

17 640 H (C1) Deptt.

B.E. for 1949-50 - E.E. Fund - sub. cl. Kumbhakaram
Gardens passed.

Ref: From the Commr. Kumbhakaram Mty. No. 13622/48 d 8-1-49
From the D.P.E. No. 68-B3/48-49 dated 28-1-1949.

Order No. 2296 Sdm. dated 15-7-49

The Govt. pass the following
orders on the R.E. for 1948-49 and the B.E. for
1949-50 of the E.E. Fund of the sub. cl. Kumbhakaram

2. R.E. for 1948-49: (i). The
credit taken for a Govt. Subsidy of Rs. 26700
Under Sec. 37 of the E.E. Act should be
increased to Rs. 26704.

(ii). The cl. is permitted to
increase the provision made under the
head 'expenditure - ordinary' from Rs. 123410
to Rs. 130360.

(iii). Revised with reference to
the above order the R.E. for 1948-49 will close with
a balance of Rs. 14694.

u p 8 c f
74/12

p 7 c f

p 8 c f and
p 31.7 (B)

p 7-8 c f

18

3. In order to meet atleast a portion of the deficit in the B.E. for 1949-50, the Govt. direct the m. l. Kumbhakomam, under sub (2) of sec. 35 of the Madras Ele. Edn. Act, 1920, is amended, to alter the rate of levy of edu. tax, within its area, from 15 $\frac{10}{11}$ % of property tax to 20 $\frac{5}{11}$ % of property tax per annum.

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

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

S.K.
17/49.

5/7/49

6/7/49

To
The Commr. Kumbhakomam
L.H.M.C.
(with an extract of
paras 4 to 6 of p. 1 of)

The D.P.I.
The Exr. L.F.A.
The L.A. Dept.
L.S.C.

18/7

2. Fines and Penalties 100
3. Income from securities 300
4. School fees 350

(Compare p 7-8 c-f)
ANNEXURE.

19

Opening balance (as revised) 14694 Rs.

EXPENDITURE. Rs.

RECEIPTS:

1. Education tax. ... 51300
52. Other receipts.... 750
63. Govt. grant. ...
(i) Under section 37 of the E.E. Act... 26704
(ii) under the proviso to sec. 37 of the Act. ... 14080
(iii) Compensation for the loss of education tax levied as surcharged on profession tax. ... 4100
(iv) Adjustment from the A.T.C. grant.

74. Contribution from the General Funds DEDUCT Refunds. 20732 200

Amount transferred to capital.

TOTAL. Ordinary. 118216

CAPITAL.

Amount transferred from Ordinary.
Total ordinary & Capital. 118216
Total including Opening balance. 132910

1. STAFF:

Salaries & allowances. 11
Masters. 108000
Clerks and Servants. 4000
Contribution to P.F. 3600
Edn. tax collection charges. 1800

2. CONTINGENCIES & EQUIPMENT

Contingencies
House rent 3000
Other items. 3000
Equipment.
Furniture & apparatus 500

Library books and maps. 300
Other items. 700

3. Prizes and scholarships 170
4. Repairs to buildings. 5500
5. Interest on and repayment of debt. 21342
TOTAL

6. Repayment of advances to Govt. 1000
CAPITAL. Total 132910

Lands & buildings.
Total (ordinary and capital).
Closing balance. Nil

K.S.K.
4/7/49.

5/7/49

19030
14694
33724
6200
40024
2184
37840

11330
9402
20732

420
58247/49
Cc
U 21
Rc.No.13622/48-B.3

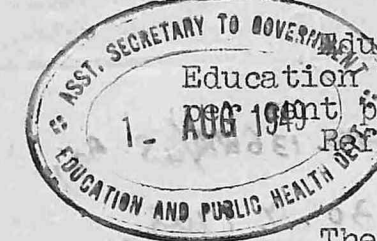
Municipal Office, Kumbakonam,
Dated 30.7.1949.

From
Sri K. Ramalingam, M.A.,
Municipal Commissioner, Kumbakonam.

To
The Secretary to Government,
~~Local Administration~~ Department, Madras.
Education

Through
The Chairman, Municipal Council, Kumbakonam.

Sir,



Education - Elementary - Education Fund - Rate of
Education tax - Alteration of rate from 15-10/11 to 20-5/11
per annum - Date of effect - Instructions solicited.
Ref. --- G.O.Ns. Ms. 2296, Education, dated 15.7.1949.

The Government in passing orders on the Elementary Education Budget for 1949-50 have in their order cited above directed the council under section 35(2) of the Madras -- Elementary Education Act, as amended, to alter the rate of levy of Education tax within its area from 15-10/11% of property tax to 20-5/11% of property tax per annum in order to meet at least a portion of the deficit in the Budget Estimate. The date from which the altered rate should have effect has not, however, been specified.

2. Under Sub-section (1) of Section 36 of the Elementary Education Act any tax levied under section 34 of the Act shall be deemed to be an addition to a tax levied under the same head in the Municipal area under the law in force for the time being and all the provisions of such law relating to incidence, assessment or realisation of such tax or in any manner connected therewith shall be applicable accordingly. Under section 81(A)(1) of the -- Madras District Municipalities Act V of 1920, as amended, an altered rate can come into effect only from the first day of the half year following that in which the order is issued by Government. It would therefore, appear that the direction to alter the rate from 15-10/11 to 20-5/11% of property tax per annum can come into effect only from -- 1.10.1949.

3. From the annexure to the Government Order, it is seen that credit has been taken under Education tax for a sum of Rs. 51,300 as against a sum of Rs. 45,000 taken credit by the council in the Budget Estimate for the current year and the increased provision is equivalent to the additional income of Rs. 6,300 for a half year only when the education tax is levied at the altered rate of 20-5/11% of the property tax per annum. It is thus presumed that the intention of the Government also appears to be that the altered rate should come into effect only from 1.10.1949.

4. I request that Government may be pleased to issue urgent instructions whether my presumption is correct.

K. Ramalingam
Commissioner.

Forwarded.

M. C. S. Ratnasalekarni
Chairman.

vr. 30.7.49

30.7.49

There are certain proposals which the council has been agitating for some years past and they are held in abeyance for want of funds. The cost of these schemes will come to Rs.27,000 and this amount will have also to be met from the opening balance.

The payment of house rent allowance to the entire staff which the council has sanctioned will come to -- Rs.15,900. The entire commitments of the council will therefore come to Rs.1,40,200 during 1949-50 leaving a balance of Rs.78,930. The prescribed minimum balance works out to Rs.26,300. There will then remain Rs.56,300 in the opening balance, a portion of which could be set apart to meet the deficit in the Elementary Education Account. According to the statement enclosed the net deficit under Elementary Education Fund works out to Rs.2,144/- which could be met from the surplus balance of this Rs.56,300 under general account.

I therefore request that Government may be pleased to consider the request of the council favourably and pass early orders.

K. Ramalingam
Commissioner

Forwarded.

M. C. S. Ramesaaleppalli
Chairman.

Copy of resolution No.181, dated 13.8.1949 of the Municipal Council, Kumbakonam.

G.O.No.2296, Education, dated 15.7.1949 passing orders on the Revised Estimate for 1948-49 and Budget Estimate for 1949-50 relating to Elementary Education Fund.

In view of the fact that the General Fund Account for the year 1949-50 opens with a balance of Rs.2,19,130 as -- against an anticipated balance of Rs.52,977 and that there is likely to be surplus in the closing balance of not less than Rs.30,000 even after providing for the recurring expenditure as well as the unforeseen items of expenditure, and in view of the fact that the public are groaning under the already heavy burden of 25 1/2% rate of taxation and that the municipal council is considering ways and means to augment the income by increasing the rate of licence fees, this council is of opinion that the deficit in the Elementary Education Account can be made up by the increase in the general revenues, and that therefore, ~~there~~ there may not be any necessity to -- levy the Education tax at 20-5/11% instead of the present rate of 15-10/11% and requests that the Government may be pleased to accede to the request of this council not to -- direct the levy of the Education tax as now ordered.

(True Translation)

K. Ramalingam
Commissioner

vr.1.9.

1/9/49.

The reasons for coming to such a decision are embodied briefly in the resolution itself and the details are furnished in the enclosed statement.

The general account for 1948-49 actually closed with a surplus of Rs.2,19,130 as against an estimated surplus of Rs.52,977 while the Elementary Education account closed with a deficit of Rs.2,144/-.

According to the orders of Government on the Budget Estimate for 1949-50, the council is of opinion that the deficit in the Elementary Education Account can be made up by the increase in the general revenues, and that therefore, there may not be any necessity to -- levy the Education tax at 20-5/11% instead of the present rate of 15-10/11% and requests that the Government may be pleased to accede to the request of this council not to -- direct the levy of the Education tax as now ordered.

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27

APPROXIMATE AMOUNT OF CLOSING BALANCE - GENERAL ACCOUNT.
(ON 31.3.1950)

Opening balance under general account ... Rs.2,19,130
on 1.4.1949.

Amount provided in the budget for 1948-49
but unspent during the year; to meet for
expenditure on the same items during
1949-50:

(1) Management - Capital - Gandhiji Statue	...	15,000
(2) Road watering lorry.	...	15,000
(3) Market improvements.	...	10,000
(4) Bus stand improvements.	...	10,000

Items which were not included in the
budget for 1949-50 but which have to be
~~met~~ during this year:

(5) Melacauvery dispensary.	...	5,000
(6) Municipal High School.	...	5,000
(7) Transfer of fund to the Elementary Education Fund.	...	37,850
(8) Acquisition of playground to High School.	...	5,000
(9) Acquisition of site for the Arts School.	...	12,000
(10) Additional contribution to the Ely. Education Fund as per G.O.Ms.No. 2296, dated 15.7.1949 on the Ely. Education Budget.	...	9,450
(11) Grant of house rent allowance to the staff debitable to (a) Gl. Fund. ... (b) Ely. Edn. Fund.	...	9,100 6,800

Total. 1,40,200

Prescribed minimum balance under general
fund. 26,300

Surplus. Rs .2,19,130 minus Rs. 1,66,500

Rs.52,630.
Expected closing balance on 1.4.1950 over and
above the prescribed minimum 5,52,530

Commissioner.

vr.19.

1/3/49

ELEMENTARY EDUCATION FUND - RECEIPTS.

		Rs.
Opening balance on 1.4.1949	...	- 19,030
Receipts without taking credit on the increase of education tax....		45,000
Fees. fines.	...	100
Interest from securities.	...	300
School fees.	...	350
Other receipts.	...	750
Government grant under Section 37 of Madras Ely. Education Act.		26,704
Government grant under proviso to Section 37 of the Madras Ely. Education Act.		14,080
Contribution from general account.		20,772
Profession tax compensation.		4,100
Transfer of fund from general account (Arrear toll compensation)		37,840
	Total...	1,49,996
Deduct refunds.		200
		1,49,796
		19,030
Grand total including opening balance		1,30,766
Total expenditure.		1,32,910
Deficit.		2,144

This is to be met from the net closing balance of Rs.52,630 in the general budget.

vr.1.9.

W. R. L. 1.9.44
Commissioner

1/1/69

30

19,030	...	Opening balance on 1.4.1949
45,000	...	Revenue without taking credit
100	...	on the increase of education tax
300	...	...
350	...	Interest from securities
400	...	...
450	...	...
500	...	...
550	...	...
600	...	...
650	...	...
700	...	...
750	...	...
800	...	...
850	...	...
900	...	...
950	...	...
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1,050	...	...
1,100	...	...
1,150	...	...
1,200	...	...
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1,400	...	...
1,450	...	...
1,500	...	...
1,550	...	...
1,600	...	...
1,650	...	...
1,700	...	...
1,750	...	...
1,800	...	...
1,850	...	...
1,900	...	...
1,950	...	...
2,000	...	...
2,050	...	...
2,100	...	...
2,150	...	...
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2,250	...	...
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2,700	...	...
2,750	...	...
2,800	...	...
2,850	...	...
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10,000	...	...

Commissioner

1.1.49

Ord 6810 7/49 /C1.

5/9/49

17-19 & 20
pages 1-3 of Read Also:

pages 1-3 of

p. 18 of P

LA. made on
for up.

17 31

Edw. L.P.H. Dept.

Memo No: 68107/49 - 2 - C - Education, dated 16.9.1949

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

Read again Co. No: 2296, Education, dated 15.7.1949.
From the M.L. Commr, Kumbakonam, No. 13622/48-83,
dated 30.8.1948.

In the circumstances stated by the Commr,
Kumbakonam Municipality, the orders in paragraph 3
of the Co. cited are cancelled.

The Municipal Council should increase the
contribution from its General Funds to its E.E. Edu.
Fund to the extent necessary to avoid a deficit in
the

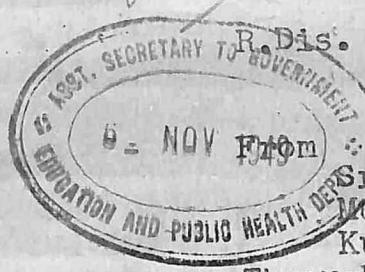
32
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12/9/49
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do
To
Municipal Council, Kumbakonam
Copy to the D. P. I.
" Ex. & L. F. A.
" X. A. Dept.
(2 copies)



R. Dis. 13622/48.

Sri K. Ramalingam, M.A.
Municipal Commissioner,
Kumbakonam.

Through
The Chairman, Municipal Council, Kumbakonam.

33
Municipal office, Kumbakonam,
3---11--1949.

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

Sir,
Budget Estimate - 1949-50 - Elementary Education Fund-
Kumbakonam Municipal Council - Increase of Education Tax - Orders
of Government - Council's resolution - Copy submitted.
Government Memorandum No. 68107/49.2.C.1 Edn. Dated 16-9-49.

86224
p. amp
The Government Memorandum cited above came up before
the council for its consideration at its meeting held on
29-10-1949. The council in recording the memorandum
expressed its thanks to Government for the issue of the order.
A copy of the resolution of the council No. 286 dated 29-10-49
on the subject is submitted herewith for information of
Government.

Forwarded.

May be filed with
connected to.

Commissioner.

M. C. S. Rathnasapathu
Chairman. 5.11.49

PTO

34
Extract from the proceedings of the Municipal Council, Kumbakonam,
passed at its meeting held on 29--10--1949.

M.C.R.No. 285.

Government Memorandum No. 68107/49-2-C.1. Edn. dated
16-9-49 acceding to the request of the council made in its
resolution No. 181 dated 13-8-49 not to insist on the enhance-
ment of Education Tax during 1949-50.

Recorded expressing its gratitude to Government.

(True extract)

W. Ramalingam
Commissioner. *STHUP*

L
4/11/49.

186 File 5404 (C1) Deptt
19
Sub: B. E. for 1949-50 - E. E. Fund - ml. cl.

Kumbakonam.

Ref: From the Commr. Kumbakonam Mlljor. 13862/48-
from the D.P.I. No. 68-B3/48-49 dated 28-1-'49.

The R. E. for 1948-49 and
the B. E. for 1949-50 of the E. E. Fund of
the ml. cl. Kumbakonam call for the following
remarks.

2. R. E. for 1948-49: (i). The
Credit taken for a Govt. Subsidy of
Rs 26700 under Sec. 37 of the E. E. Act
should be increased to Rs. 26704.

(ii). The amount of Rs. 1800
shown as collection charges on the receipt-side
both in the R. E. for 1948-49 and the B. E. for
1949-50 should be transferred to the
expenditure side.

(iii). The provision made
under the head 'expenditure - ordinary' is in
excess of that sanctioned in the Budget. This
may be approved.

(iv). Revised with reference to
the suggestions above, the R. E. for 1948-49 will
close with a surplus balance of Rs. 14694.

3. B. E. for 1949-50: (i). The
Credit taken for a Govt. Subsidy of Rs. 26700
under Sec. 37 of the E. E. Act should be
increased to Rs. 26704.

(ii). L.A. have agreed to the
contribution of a sum of Rs 11330 from the
General Fund to the E. E. Account.

(iii). Revised with reference
to the suggestions above the B. E. for 1949-50
is anticipated to close with a large deficit of

Rs. 15702. L.A. may be requested to state whether contribution from the General funds can be increased so as to avoid this deficit. If that is not possible, the question of increasing the rate of edu. tax or paying a subsidy from the provt. funds has to be considered. The rate at which education funds levied is $3\frac{1}{2}\%$ per annum on the annual rental value of properties. If the edu. tax is raised by 1% per annum, there will be an additional income of Rs. 12600 a year. But the tax can be increased only from 1-10-1949. Then the additional income will be Rs 6300. The Budget will then close with a deficit of Rs. 9402. If no additional contribution from the General funds can be given, a subsidy will have to be paid from the provt. funds. This may be considered after the actual closing balance on 31-3-1949 is known. The file may be sent to L.A. and Finance for remarks.

12.6
30-5-1949.

31/5/49

L.A.
Jee

L.A.D
C

A.A.D.
R.E. 48-49.

(1) Contribution from General A/c.

Credit has been taken for the Standard Contribution has been taken for the Standard of Rs 11,330.

(2) A.T.C.

In the R.E. ~~Takes~~ credit for a sum of Rs. 37,840. R.E. closes with a surplus of Rs. 14,694. As the A.T.C. can be utilised only for wiping off deficit, the

p7-807
A

p298(B)
(impv 1311)

15702
6300
9402

R



E+DH N.O. No.
3565-2/49C1
31-5-49.

1/6

A on p.7
C.F.

In view of large deficit in B to P & L 50 in 1948-49 credit in the R.E. is accepted
b.b. up

amount proposed for adjustment should be reduced by Rs. 14,694.

R.E. 49-50.

Revised U.R. to para 1. (2) above the deficit in 49-50 will be Rs 30,396. According to the ~~latest estimate~~ of the mtd for 1949-50, the general ~~Rate of the Municipal Council~~ is expected to close ~~the~~ with a balance of Rs 14,607 against the required minimum of Rs. 26,300. ~~No further contribution from general A/c account is possible.~~

3. The file may be passed on to the Finance Dept.

6/6/49

4.6.49
K.N
4.6.49

The total rate of tax on property (inclusive of Edu tax) now levied in the mpty is $25\frac{1}{2}\%$ per annum. In view of the large deficit in the E & Ld, the proposal to increase the rate of Edu tax by 1% per annum is accepted.

The net deficit of Rs 9,402 can be met by an addl contribn of this amt from the General Fds which is working at a surplus.
b.b. up Expt



L.A. U.O.
No. 23923-1C
6/6/49.

6/6

STPH (C) Deptt.

Please see the Remarks of L.A. and

from at p 2-3 ante. L.A. have agreed to the proposal
of increasing the rate of edu. tax by 1% of annual
rental value per annum. In other words the rate
of edu. tax may be increased from 15 10/11% to
16 10/11% of property tax per annum to 20 5/11% of property tax per
annum. They have also agreed to a further
contribution of Rs 9402 from General funds to
the E.E. account to wipe off the deficit. The
B.E. for 1949-50 now closes with a 'nil' balance.
A draft order is submitted for approval.

DM
3/12/49

6/1/49

DM (Edn & L)

DM (L.A.)

6/11/7

877

1/7

C.No. 68107/49/C1.

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

From the Commr, Kumbakonam Mty., No. 13622/48-B3,
Dated 30-8-1949.

Please see the resolution of the Kumbakonam
M.C. and the covering letter of the Commr. on pages 1-3 of
2 of P.A. will agree to the courses suggested by the
and the Commr. to meet the deficit in the Council's E.E.
Fund, this Deptt. need not perhaps object to the
increase of edu. tax being dropped for the present,
especially in view of the fact that the total rate of
tax on properties in the Mty. even without the edu. tax
being increased is 25 1/2% of the annual value per
annum and the proposed increase in edu. tax will
push up this total rate to 26 1/2% which may, for all
practical purposes, be considered a heavy rate. The
remarks of L.A. may therefore, be invited in the
matter in the first instance.

Recently, a note of
25% has been suggested
by L.A. - This is
separately - since
sent to DM.

STPH no. NO.
68107/49-1-C1-Edu.
7.9.1949.



The proposal at A
above is accepted. The
may be asked to increase the
contribution to the E.E. Fund to the
extent necessary to avoid a
deficit in the latter fund.

L.A. No. 39371-1C LA
9.9.49.

10 SEP 1949
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DM
8.9.49 STPH

E. & S. H. Dept (9)

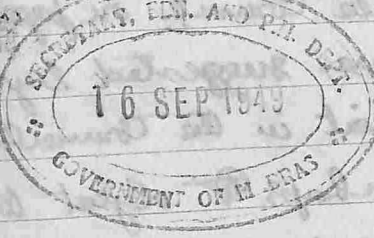
Please see the notes on page 1 overleaf. A draft memo is ruled below for approval. H. M's. (Edu.) and (P. A.) may see before issue.

7/11/94
14/9/94

13/9 14/9 13/9

H. M. (Edu.) ✓

H. M. (P. A.) ✓



~~14/9/94~~

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A

L. A. D.

17000

17000