EDUCATION 1980 DEPARTMENT

SERIES

(22)

G.O. No. 1421 Edn.

DATED. 3. 5. 50

Sub: B.E. for 1950. 51. Elementary Education - Tirupur Municipal Council - orders passed.

D

1

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS

Rop.96B3/49-50 dated 23--2--50

*****

2

Sub:--Budget Estimate for 1950-1951--Elementary Education Fund--Municipal Council, Tiruppur.

Ref:--From the Commissioner, No.B2-12472/49 dated 23-12-49.

Tpur

(Copy) submitted.

060

2. Revised Estimate for 1949-50: Expenditure is in excess of the budget provision. This may be approved as it is reported that the capital works detailed in the Commissioner's note, are in progress.

3) In eight schools accommodation is inadequate.

4) Three schools have to be provided with school-gardens.

5) Two schools are in need of play grounds.

6) As regards equipment adequacy is noticed with satisfaction.

FOR DIRECTOR OF PUBLIC INSTRUCTION

To

The Secretary to Government,
Education & Public Health Dept.,

Copy to B2 Section (3 copies)

Clb. 25-2-50.

3/3

Copy of letter from the Commissioner, Tiruppur Multy, Tiruppur
to the Director of Public Instruction, Madras through
the Chairman, Municipal Council, Tiruppur.
----- Ref.No.B.2-12472/1949d.23-12-49.

Sub:...Budget Estimate --Tiruppur Municipality--
Elementary Education Funds--1950-51--Submitted.
*****

I submit herewith the Revised Estimate for 1949-50 and Budget Estimate for 1950-51 relating to the Elementary Education Funds for favour of transmission to Government for their approval.

Both the Revised Estimate and Budget Estimate close with a deficit balance and though the need to increase the rate of taxation as stressed in the Inspection Notes of the Deputy Inspector of Municipal Councils and Local Boards, Coimbatore was brought to the notice of the Council, the proposal did not meet with the approval of the Council. The General Funds do not allow any increased contribution more than what has been provided. However the expenditure will be regulated so as to minimise the deficit. A copy of the Council's resolution approving the Budget Estimate with copies of Commissioner's note and the recommendation of the Budget Committee are submitted.

(Sd)x x x x x x

Commissioner.

/True copy/

Forwarded.
(Sd)x x x x
Chairman, Municipal Council, Tiruppur

For Director of Public Instruction

Clb.25-2-50

Hw 2512. 1/25/2

Tiruppur Municipality.
Elementary Education Fund- Revised Estimate for 1949-40
and Budget Estimate for 1950-51.

Particulars	Actuals for 48-49	Revised Estimate for 1949-50.	Budget Estimate for 1950-51.
Opening Balance	20989	23620	-36200.
Receipts- Ordinary.			
Education Tax	45009	44510	44510.
Deduct collection charges.	-1675	-2150	-2850.
Net.	43334	42360	41660
Other Receipts.		60	50
Government Grant:-		22945	22945
Under Section of the Elementary Education Act.	~~21110~~ ~~21100~~	22740	22500.
Under Proviso to Section 37	3340	3340	3340.
Contribution from General Funds	11500	11500	11500.
Compensation for loss of income under Pro ession tax	2846	2850	2850.
Deduct refunds	-176	-100	-100.
Deduct amount transferred to Capital	-6815	- 41650	~~-60000~~ 5000
Adjusted from Toll Compensation	9932		
Total- Ordinary	85071	41100	77160.
		43,455	
Capital.			
Amount transferred from Ordinary.	6815	41650	~~60000.~~ 5000
Government Grant.	2450	16000	--- 12,829
Capital Total.	9265	57650 41,650	~~60000.~~ 5555 17,829
Total Ordinary & Capital	94336	98750 85,105	~~137460~~ 82160 97,924
Total including opening balance	115325	122370 -108,725	45960. 98,579
Expenditur Ordinary			
Staff-Salaries & allowances	70482	80000	87000.
Masters.	4083	5150	5250.
Clerks & servants.	2280	3200	3500.
Contribution to Provident Fund			
Stipends for teachers to be deputed	1021	1420	1560.
Contingencies-House rent	3165	4000	6000.
Other items.	44	100	250.
Repairs to furniture & apparatus		100	100.
Library books and maps	1026	6610	2000.
Repairs to buildings.	338	340	340.
Interest on repayment of debt			
Total	82439	100920	106000.
Capital- Lands & Buildings	4465	52650	35959
Furniture & equipment.	4800	5000	5000.
	9265	57650	5000.
Total Ordinary & Capital	91704	158570	111000.
Add Closing Balance.	23621	- 36200	-65040
Total including closing balance	115325	122370	45960.

Commissioner.

Note of the Commissioner to the Council.

Elementary Education.

The Revised Estimate opens with a balance of Rs. 23620/- and closes with a deficit of Rs. 36,200/-. The receipts and charges being Rs. 98,750/- and 158570/- respectively for the year The deficit is due to the provisions for the following capital works which are now in progress. No increased contribution from the General Funds Ordinary is possible as there is a heavy capital out-lay under that head.

(1)	Sinking a well in Thennampalaiyam school-	Rs. 2150-0-0-
(2)	Construction of New school in Muthugoundanputhur	" 25000-0-0.
(3)	Construction of additional block to Rayappapuram school.	" 7000-0-0.
(4)	Construction of additional block to the Karuvampalaiyam school.	7500-0-0.
(5)	Construction of additonal block to the Old Town Boys' school.	11000-0-0.
(6)	Equipment.	5000-0-0.
	Total	Rs. 57650-0-0.

The receipts and charges for the Budget Year are Rs.82,160/- and Rs. 111000/- respectively. Besides normal allotments under various heads, provision has been made for 12 additional higher grade teachers and a sum of Rs. 5,000/- under capital for renewing the equipment in all the Elementary school. With the deficit opening balance the budget also closes with a minus balance of Rs. 65,040/- To wipe off this deficit and to provide the minimum statutory closing balance it is necessary to increase the rate of taxation from 3-1/2 to 9-3/4 per cent per annum which may yield about Rs. 80,000/- The need to raise the taxation has also been sanctioned in the annual inspection report of the Deputy Inspector of Municipal Councils and Local Boards, Coimbatore. The Council is requested to consider this question.

(Sd) K.A.Rahim,
Commissioner.
14-12-1949.

/True Copy/

Commissioner Collector.

T.V.S.

Extract from the Proceedings of the Municipal Council, Tiruppur, passed at its Special Meeting held on the 22nd December 1949 at 9-30-A.M., in the Municipal Office, Tiruppur.

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xx xx xx

982. Read Revised Budget Estimate for 1949-50 and Budget Estimate for 1950-51 relating to the General Fund Accounts of the Tiruppur Municipality and the recommendations of the Budget Committee thereon.

(2) Read Revised Budget Estimate for 1949-50 and Budget Estimate for 1950-51 relating to the Elementary Education Fund of the Tiruppur Municipality and the recommendations of the Budget Commitee xxx thereon.

" The Budget as recommended by the Committee is approved with the modifications that the provision for isolation shed be deleted and that it shall be utilised for provision of additional 6 thottees and two midwives.

(2) The Budget is approved as recommended by the Committee."

xx xx xx

(Sd) K.N.Palaniswamy,
Chairman.

/True Extract/

Commissioner.

T.V.S.

Tiruppur Municipality.

Schedule of Establishment under Elementary Education Funds for 1950-51.

S.No. Name-	No.of posts.	Scale.	Present pay & D.A. Pay	Present pay & D.A. D.A.	Pay & D.A. on 1-4-50 Pay	Pay & D.A. on 1-4-50 D.A.	Pay & D.A. for 1950-51 Pay	Pay & D.A. for 1950-51 D.A.	P.F.
1. Supervisor of Schools.	1	45-2-85	45	22	45	22	556	264.	
Conveyance allowance at Rs. 4 per mensem.							48		
							603	264.	
2. Mettupalaiyam school.									
Headmaster Higher grade	1	30-1-45	45	22	45	22	540	264.	
Assistant	1	-do-	45	22	45	22	540	264.	
"	2	-do-	76	38	76	38	942	468.	
"	1	-do-	33	19	33	19	411	228	
" Lower Grade	1	-do-	33	19	33	19	396	228	
" Higher grade	2	-do-	64	38	66	38	789	456	
" "	1	-do-	31	19	31	19	377	228.	
" "	1	-do-	30	19	30	19	367	228	
(Additional) "	1	-do-			30	19	270	171	
(Extra) "	1	-do-			30	19	270	171.	
	12.						4902	2706	
3. Devangapuram Elementary school.									
Headmaster-Secondary grade	1	45-1½-55	44-8	22-0	44-8	22	543-0	264-0	
Assistant Higher Grade	1	30-1-45	45-0	22-0	45-0	22	540-0	264-0	
-do-	2	-do-	90-0	44-0	90-0	44	1080-0	528-0	
-do-	1	-do-	40-0	21-0	41-0	22	492-0	264-0	
-do-	1	-do-	38-0	19-0	39-0	19	471-0	228	
-do-	1	-do-	36-0	19-0	37-0	19	457-0	228-0	
-do-	1	-do-	33- 0	19-0	34-0	19	411-0	228-0	
-do-	1	-do-	33- 0	19-0	33-0	19	402-0	228-0	
-do-	2	-do-	64-0	38-0	64-0	38	781-0	456.	
-do-	1	-do-	31-0	19-0	32-0	19	386-0	228-0	
-so-	4	-do-	120-0	76-0	120-0	76	1472-0	912-0.	
Additional	2	-do-	60-0	38-0	60-	38	540-0	342-0.	
	18						7575-0	4170	
4. Rayappapuram school.									
Head-master- Higher Grade.	1	30-1-45	42	22	43	22	519	264	
Assistants "	2	-do-	76	38	78	38	942	464	
"	1	-do-	31	19	31	19	377	228	
"	2	-do-	60	38	62	38	742	456.	
	6						2580	1412.	

Carrued over to next page.

S.No. Name.	No.of posts.	Scale.	Present Pay & D.A. Pay	Present Pay & D.A. D.A.	Pay and D.A. on 1-4-50 Pay	Pay and D.A. on 1-4-50 D.A.	Pay & D.A. for 50-51 Pay	Pay & D.A. for 50-51 D.A.	P.F.
5. Venkatachalapathi school.									
Headmaster- Higher Grade	1	30-1-45	45	22	45	22	540	264.	
Assistant.	1	-do-	42	22	43	22	519	264	
"	1	-do-	38	19	39	19	468	228	
"	1	-do-	36	19	37	19	347	228	
"	2	-do-	66	38	68	38	822	456	
Lower Grade	2	-do-	66	38	66	38	792	456	
Higher Grade	1	-do-	32	19	32	19	390	228	
Additonal and One extra	3	-do-			90	57	810	513.	
	12						4688	2627.	
6. Ramakrishnapuram schoo .									
Headmaster- Secondary Grade.	1.	40-1½-55-2-75	43	22	43	22	528	264.	
Assistants-Higher Grades-	2	30-1-45	90	44	90	44	1080	528.	
Assistants	1	-do-	40	21	41	22	495	264.	
"	1	-do-	33	19	33	19	385	228.	
"	1	-do-	30	19	30	19	360	228	
Additional	1	-do-			30	19	271	171	
	7						3127	1683.	
7. Karuvampalaiyam school.									
Headmaster- Higher Grade	1	30-1-45	38	19	39	19	471	234.	
Assistants	1	-do-	43	22	44	22	531	264	
"	1	-do-	32	19	33	19	398	228	
	2	-do-	64	38	64	38	781	456	
	1	-do-	31	19	32	19	387	228	
	2	-do-	30	19	31	19	375	228	
	2	-do-	60	38	60	38	738	456	
(Additional)	1	-do-			30	19	270	171	
	10						3951	2265.	
8. Thennampalaiyam school.									
Headmaster- Higher Grade.	1	30-1-45	42	22	43	22	519	264.	
Assistant.	1	-do-	38	19	39	19	471	234	
	1	-do-	33	19	34	19	411	228	
	1	-do-	33	19	33	19	404	228	
	2	-do-	60	38	60	38	736	456.	
	6						2451	1410.	
9. Old Town Boys' school.									
Headmaste - Secondary Grade	1	40-1½-55-2-75	43	22	44-8	22	540	264.	
Assistants Higher Grade	1	30-1-45	45	22	45	22	540	264	
"	1	-do-	43	22	44	22	531	264	
"	1	-do-	38	19	39	19	471	234	
"	2	-do-	66	38	68	38	822	456	
"	1	-do-	33	19	33	19	405	228	
"	1	-do-	32	19	33	19	389	228	

Carried over.

S.No.	Name.	No.of posts.	Scale	Present Pay and D.A. Pay	Present Pay and D.A. D.A.	Pay and D.A on 1-4-50 Pay	Pay and D.A on 1-4-50 D.A.	Pay & D.A. for 50-51 Pay	Pay & D.A. for 50-51 D.A.	P.F.
	Old Town Boys' school continued.									
	Assiatant- Higher Grade.	1	30-1-45	31	19	32	19	386	228.	
	"	1	-do-	30	19	31	19	377	228	
	"	3	-do-	90	57	90	57	1100	674	
	Additional	2	-do-			60	38	540	342	
		15						6101	3410.	
	10. Aramanaiputhur school.									
	Headmaster- Higher Grade	1	30-1-45	38	19	39	22	468	264.	
	Assistant.	1	-do-	37	19	38	19	469	228	
		2	-do-	66	38	66	38	820	456	
		2	-do-	60	38	62	38	748	456.	
		6						2495	1404.	
	11. Muslim Boys' school.									
	Headmistress- Higher Grade	1	30-1-45	45	22	45	22	540	264	
	Assstant	1	-do-	33	19	34	19	411	228	
	"	1	-do-	30	19	30	19	366	228	
	Religious Instruc tor	1		15	18	15	18	180	216	
		4						1497	936.	
	12. Kadirpet Girls. school.									
	Headmistress- Higher Grade	1	30-1-45	45	22	45	22	540	264.	
	Assistant	1	-do-	33	19	34	19	411	228.	
	"	1	-do-	33	19	33	19	406	228	
		2	-do-	60	38	66	38	798	456.	
		5						2155	1176.	
	13. Valipalaiyam Girls' school.									
	Headmistress- Higher Grade.	1	30-1-45	38	22	39	22	471	264.	
	Assistants.	1	-do-	38	19	39	19	471	228	
	"	2	-do-	66	38	68	38	822	456	
		2	-do-	66	38	66	38	812	456	
		1	-do-	32	19	32	19	389	228	
		1	-do-	31	19	32	19	387	228	
		1	-do-	30	19	30	19	368	228	
		9						3720	2088.	

Carried over.

S No.	Name.	No. of posts.	Scale.	Present Pay & D.A. Pay.	Present Pay & D.A. D.A.	Pay & D.A. on 1-4-50 Pay	Pay & D.A. on 1-4-50 D.A.	Pay and D.A. for 1950-51. Pay.	Pay and D.A. for 1950-51. D.A.	P.F.
14.	Old Town Higher Elementary school.									
	Headmaster- Secondary grade.	1	40-1½-55-2 75	41-8	22-0	41-8	22-0	510	254.	
	Assistant	1	-do-	40-0	21-0	40-0	21-0	492	260	
	"	1	-do-	40-0	21-0	40-0	21-0	480	252	
	" Higher Grade	3	30-1-45	99-0	57-0	102-0	57-0	1233	684	
	"	1	-do-	33-0	19-0	33-0	19 0	408	228.	
	"	1	-do-	33-0	19-0	33- 0	19-0	406-	228	
	"	3	-do-	96-0	57-0	96-0	57-0	1182	684	
	"	2	-do-	60-0	38-0	62-0	38-0	754-0	456	
	"	1	-do-	30-0	19-0	31-0	19-0	374-0	228	
	"	1	-do-	32-0	19-0	32-0	19-0	387-0	228.	
	Prevocational Instructress	1		30-0	19-0	30-0	19-0	360-0	228-	
		16						6588-	3740.	
15.	Muslim Girls' school.									
	Headmistress- Higher Grade	1	30-1-45	33	19	34	19	411	228	
	Assistant	1	-do-	37	19	38	19	459	228	
	Additional	1	-do-			30	19	270	171.	
		3						1140	627.	
	Adult Literacy School.									
	One qualified Instructor					8		96.		
	One unqualified "					5		60.		
								156.		

Commissioner 8/1

Abstract.

S.No.	Name of schools.	No.of teachers.	Pay	Dearness Allowance.	Provident Fund.
1.	Supervisor of Schools.		555	264.	
2.	Mettupalaiyam.	12	4902	2706	
3.	Devangapuram.	18	7575	4170.	
4.	Rayappapuram.	6	2580	1412.	
5.	Venkatachalapathi	12	4688	2637.	
6.	Ramakrishnapuram.	7	3127	1683.	
7.	Karuvampalaiyam.	10	3951	2265.	
8.	Thennampalaiyam	6	2541	1410.	
9.	Old Town Boys'	15	6101	3410.	
10.	Aramanaiputhur.	6	2495	1404.	
11.	Muslim Boys'	4	1497	936.	
12.	Kaderpet Girls'	5	2155	1176.	
13.	Valipalaiyam Girls'	9	3720	2088.	
14.	Old Town Girls'	16	6588	3740.	
15.	Old Town Muslim Girls'	3	1140	627.	
	Adult literacy school.		156.		
		127	53771	29928	3360-
	Leave salary at 2-1/2 per cent.		1344	748	
	Allowance to Headmasters at Rs. 5/- per mensem to seven schools and at Rs. 2/- per mensem to seven schools. (49)		588		
	Conveyance allowance to Supervisor		48		
			55751	30676	3360 or
			56000	31000	3500
				87000.	

Commissioner.

Tiruppur Municipality.

Clerks and servants.

S.No.	Name of school.	No.	Scale.	Present Pay	Present D.A.	Pay on 1-4-50 Pay	Pay on 1-4-50 D.A.	Amount for 50-51. Pay.	Amount for 50-51. D.A.	P.F.
1.	Mettupalaiyam	1	16-½-25	17	18	17-8	18-0	211	216.	
2.	Old Town Boys'	1	-do-	17	18	17-8	18-0	211	216.	
3.	Venkatachalapathi	1	-do-	17	18	17-8	18-0	211	216.	
4.	Kaderpet Girls	1	-do-	17	18	17-8	18-0	211	216.	
5.	Devangapuram.	1	-do-			16-0	18-0	192	216.	
6.	Karuvampalaiya.	1	-do-			16-0	18-0	192-	216.	
7.	Old Town Muslim Boys	1	-do-			16-0	18-0	192	216.	
8.	Rayappapuram.	1	-do-			16-0	18-0	192	216.	
9.	Thennampalaiyam.	1	-do-			16-0	18-0	192	216.	
10.	Ramakrishnapuram.	1	-do-			16-0	18-0	192	216.	
11.	Aramanaiputhur	1	-do-			16-0	18-0	192	216.	
12.	Peon to Supervisor schools.					16	18	192	216.	
								2880	2592	
	Add leave salary at 5 per cent.							199	130.	144.
								2999	2722.	144.
						or		2500	2750	150.
									5000.5250.	

Commissioner.

Tiruppur Municipaliry.

Budget Estimate- Elementary Education- Details in respect of expenditure under contingencies for the year 1950-51.

S.No.	Name of school.	House rent.	Salaries and allowances in respect of conductress for 1950-51. Pay.	D.A.	Total.	Fixed contingencies. Per mensem.	For 50-51.	Stationer & other charges.	Total for 1950-51.
1	2	3	4	5	6	7	8	9	10
1.	Mettupalaiyam	600				0-8-0	6-0-0	250-00-	856-0-0.
2.	Devangapuram.		120	216	336	0-8-0	6-0-0	400-0	742-0-0.
3.	Venkatachalapathy					0-8-0	6-0-0	250-0	256-0-0.
4.	Rayappapuram.					0-8-0	6-0-0	150-0	156-0-0.
5.	Karuvampalaiyam					0-8-0	6-0-0	200-0	206-0-0.
6.	Ramakrishnapuram.	360				0-8-0	6-0-0	100-0	466-0-0.
7.	Thennampalaiyam.					0-8-0	6-0-0	100-0	106-0-0.
8.	Old Town Muslim Boys'					0-8-0	6- -0	200-0	206-0-0.
9.	Old Town Boys'Girls		240	432	672			500-0	1172-0-0
10.	Old Town Boys					0-8-0	6-0-0	300-0	306-0-0
11.	Valipalaiyam Girls		120	216	336			350-0	686-0-0.
12.	Old Town Muslim Girls		120	216	336			100-0	436-0-0.
13.	Kaderpet Girls		120	216	336	0-8-0	6-0-0	150-0-0	492-0-0.
14.	Aramanaiputhur	600				0-8-0	6-0-0	250-0-0	856-0-0.
15.	Muthugoundanputhur							200-0-0 300-0-0	200-0-0. 300-0-0
16.	Adult Literacy school.							~~118-0-0~~	~~118-0-0.~~
17.	Supervisor of Schools.							118-0-0	118-0-0.
		1560	720	1296	2016	5-8-0	66-0-0	3918-0-0	7560-0-0.

Totals of Cols. 6, 8 and 9- 2016 + 66 +3918- Rs. 6000-

Commissioner.

Tiruppur Municipality.

Statement showing the number of teachers employed in all the Elementary schools under the Municipal Council on the date of submission of the Budget Estimate with the scales of pay in force.

Designation.	Scale of pay.	Posts in 1949-50.	Posts in 1950-51.
Supervisor of Schools.	45-2-85	1	1.
Secondary grade teachers	40-1½-55-2-75	6	6.
Higher Elementary Trained teachers.	30-1-45.	105	117.
Lower trained teachers	23-1-33.	3	3.
Lower Elementary untrained Muslim Religious Instructor	Fixed pay	1	1.
Prevocational Instructruess	30-1-45	1	1.
		117	129.

Commissioner.

Tiruppur Municipality.

Statement showing the number of schools having highest standsrds.

Schools.	During 1949-50.									During 1950-51.								
	VIII	VII	VI	V	IV	III	II	I	Total	VIII	VII	VI	V	IV	III	II	I	total
Boys.				10					10				11					11
Girls	1			3					4	1			2					3

Commissioner.

From
Sri S.Sivakkolunthu Mudaliar,B.A.,
Commissioner, Tiruppur Municipality,
Tiruppur.

To
The Examiner of Local Fund Accounts,
Mount Road, Madras.

Thro'
The Chairman, Municipal Council, Tiruppur.

ASST. SECRETARY TO GOVERNMENT
21 JUL 1948
EDUCATION AND PUBLIC HEALTH DEPT.

L.Dis.No.8056/1948. Dated the 14th July 1948.

Sir,

Sub:- Tax- Education- Tiruppur Municipality- Levy of.

54195

Ref:- G.O.Ms.No. 1606-Education dated the 22nd June 1948.

Education Tax is levied in this Municipality on all classes of properties at a certain percentage of the property tax as detailed below. It is therefore presumed that no fresh proposals are necessary.

Half yearly rate of Education Tax levied in Tiruppur Municipality.

(1) Tax on buildings-	1-3/4 per cent of annual rental value.
(2) Tax on vacant sites-	1/16 per cent of capital value.
(3) Tax on agricultural lands.	7/8 per cent of annual rental value.

S. Sivakkolunthu alias

Commissioner.

Forwarded.

Chairman,
Municipal Council, Tiruppur.

Copy submitted to the Secretary to the Government of Madras, Education and Public Health Department, Fort Saint George, Madras.
T.V.S. 15/7.P.

Very Emergent.

From
Sri S.Sivakkolunthu Mudaliar,B.A.,
Commissioner, Tiruppur
Municipality,
Tiruppur.

To
The District Inspector of Local Fund Accounts,
S a l e m.

L.Dis.No. 9215/1948. Dated the 11th September 1948.

Sir,

Sub:- Tax- Education- Levy of- Tiruppur Municipality- Uniform percentage suggested.

Ref:- (1) G.O.No.1606-Edn., dated 22-6-1948 and this office L.Dis. No. 14[illegible]1948 dated 8056/1948 dated 14-7-1948.
(2) L.F.No. 550 dated 18-8-1948 from the District Inspector of Local Fund Accounts, Salem.

In this Municipality the existing percentage of Education tax levied on various kinds of properties is as follows:-

Kind of property.	Rate of tax for general purpose per half year.	Rate of Education tax.	Percentage of Education tax on the property tax for general purposes.
1. House tax.	4-1/2 per cent.	1-3/4 per cent.	38-8 per cent per half year.
2. Land Tax.	2-3/4 "	7/8 "	31.8 "
3. Vacant land tax.	1/4 "	1/16 "	25 per cent "

With reference to Government Order No.1606-Edn. dated the 22nd Junr 1948, it is suggested that a 38.8 per cent of Education Tax on the property tax for general purposes on all kinds of properties as a uniform per centage of levy of Education Tax may be recommended. By adopting this higher percentage for all kinds of property there will be an additional income of Rs. 600/- per half year.

(Sd) S.Sivakkolunthu Mudaliar,
Commissioner.

DESPATCHED
13 SEP 1948

/True Copy/ Forwarded/ By Order/

Manager

T.V.S. 13/9.P.

13.9.48

The R.E. contains provision for a capital expre. of Rs 41,650/- from the ordinary account.

Extract of note from the file relating to "Budget Estimate - 1950-51 - Tiruppur Municipal Council.

31

17

xx xx xx

8. Transfer to other accounts:

(a) Elementary Education Account: The contribution agreed to in 1942-43 was Rs 18,300/- A sum of Rs 11,500/- is provided in the estimates, and a like amount was approved in the Elementary Education budget for 1949-50 as contribution from general funds. With these contributions, the Elementary Education account as framed by the municipal council closes with a deficit of Rs 36,200/- in 1949-50 and with a deficit of Rs 65,04 in 1950-51. Pending orders on the Elementary Education budget for 1950-51, the contribution provided in the estimates may stand.

xx xx xx

. . . . . The B.E. for 1950-51 will cose with a balance of Rs 27,140 as against the prescribed minimum balance of Rs 25,900/- The general financial position is satisfactory. The Elementary Education account shows however, deficits in revenue. The rate of property tax in the municipality is 18¾ per cent per annum. The Council does not levy lighting tax. It levies an education tax of 3½ per cent per annum. It will have to raise the rate of education tax ~~x~~ to stabilise the elementary education fund and this question may be considered in connection with the Elementary Education budget.

J.S.23-1-50

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

Transfer to Ele. Edn. Account: This Department may agree with L.A.

I.B.M./9-2-50

Adm: 4681-3-0
Tirupur: 22,945-5-0

C. No: 60/50 Edn (A)

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

From the Commissioner, Tiruppur Municipality.
No: 12472/49 dt 23-12-49 addressed to the Director of Public Instruction
From the Director of Public Instruction.
No: 96 B3/49-50 dt 23-2-1950

Order No: 1421 Edn dt. 3-5-50.
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, Tiruppur :-

2. R. E for 1949-50 :-

(i) The credit taken for Government Contribution under Section 37 of the Elementary Education Act shall be increased by Rs 22,945.

(ii) The council is permitted to increase the provision made" Expenditure - ordinary" from Rs 1,02,100 to Rs 1,03,070.

(iii) The R. E is expected to close with a balance of Rs 655.

3. B. E for 1950-51 :-

(i) The B. E is expected to close with a deficit of Rs 54,230. In order to meet a portion of this deficit, the Government under Sub Section (2) of Section 35 of the Madras Elementary Education Act, 1920 as amended directs the municipal Council, Tiruppur to alter the rate of Education tax from 3½% of the annual value of properties to 5% of the annual value of properties, within its area with effect from 1-4-1950.

(ii) Government contribution under Section 37 of the Elementary Education Act :-

The Government have decided that municipal

Councils shall be paid contribution from 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 - This Council is eligible for a contribution in respect of Education tax upto 50% of the rate at which the tax is ~~now~~ levied (against 1¾%) Accordingly the Council is entitled for a contribution of Rs1,31,945.

(iii) Revised with reference to the orders above, the B.E is anticipated to close with a deficit of Rs 26,230. The Commissioner, Tiruppur municipality, should ~~to~~ avoid this deficit by making an additional contribution from the General fund to the Elementary Education fund.

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

14/4/50

DEM 26/4/50

Annexure

P3 in file.

4/5

2 The Commr. Tiruppur may apply through the DEO with a copy of paras 3 to 6 on p 1 of the DPI's Memo Proceedings Copy to CA 38/Cr.

ANNEXURE.

Opening balance (as revised)		Rs	Rs 6,255
RECEIPTS:			
1. Education tax			Rs 63,510
2. Fines and Penalties			
3. Income from securities			
4. School fees		Rs	50
5. Other receipts			
6. Government Grant			
(i) Under Section 37 of the E.E. Act			Rs 31,945
(ii) under the proviso to Sec. 37 of the Act.			3,340
(iii) compensation for the loss of education tax levied as surcharge on profession tax.			2,850
(iv) Adjustment from the A.T.C. grant.			
7. Contribution from the General Funds			Rs 11,500
DEDUCT Refunds.		—	100
Amount transferred to capital.		—	5,000
Total Ordinary			1,08,095
CAPITAL			
Amount transferred from ordinary		+	5,000
Government Grant.			12,829
Total ordinary & capital			1,25,924
Total including opening balance.			1,26,579

EXPENDITURE.	Rs
1. Staff:	
Salaries & allowances	~~95,750~~
Masters	92,250
Clerks & servants	
Contribution to P.F.	3,500
Edn. tax-collection charges	2,850
2. CONTINGENCIES & EQUIPMENT	
Contingencies	
House rent	1,560
Other items	6,000
Equipment:	
Furniture & apparatus	250
Library books & maps	100
Other itemms	
3. ~~Prizes & scholarships~~	
3. Repairs to buildings	2,000
4. Interest on and re-payment of debt	340
6. Repayment of advance to Govt.	
Total:	1,08,850
CAPITAL	
Lands & buildings	— 38,959
Furniture & equipment	— 5,000
Total (ordinary and capital)	~~1,52,809~~ 1,52,809
Closing balance	- 26,230

DEM 26/4/50

P 26/4

Edn (Ad)

No: 60/50

Budget Estimate for 1950-51 - Elementary Education Fund - Municipal Council, Tiruppur -

—

From the Commissioner, Tiruppur Municipality No: 12472/49 A1 23-12-1949 addressed to the Director of Public Instruction

From the Director of Public Instruction No: 96 B3/49-50 A1 23-2-1950

—

The Revised Estimate for 1949-50 and the Budget Estimate for 1950-51 of the Elementary Education Fund of the municipal Council, Tiruppur, call for the following remarks:-

2. Revised Estimate for 1949-50:-

(i) The amount of Rs 2-150 shown against 'Collection charges' should be transferred from the 'Receipts' side to the 'Expenditure' side. p3 cf

(ii) The credit taken for Government grant under section 37 of the Elementary Education Act should be raised to Rs. 22,945 p5 cf

(iii) Government grant under Receipts - Capital:- The credit taken for an amount of Rs 16,000 under this head may be deleted in view of the fact that in 1950-51 there is a proposal* to realise a grant of Rs 12,809 in respect of the constructions mentioned at 'A' on p7 cf. The Commr. submitted proposals for grant in 1949-50 very late and hence it has to be re-alloted in 1950-51. The actual expenditure incurred on the constructions is Rs 36,809 and the corresponding Government grant will be Rs 12,829 instead of Rs 16,000. The amount of Rs 12,829 may be shown in the B.E. for 1950-51. p5 cf

A

(iv) "Expenditure - Capital":- The amount of Rs 57,650 shown against "Lands and Buildings" may be deleted in view of item (iii) above. p5 cf

*Separate file being submitted

(iv) Revised w.r.t the suggestions above, the R E is anticipated to close with a balance of Rs 655.

3. Budget Estimate for 1950-51 :-

(i) The amount of Rs 2850 shown against 'Collection charges' should be transferred from the 'Receipts' side to the Expenditure side.

(ii) The credit taken for Government grant under section 37 of the Elementary Education Act may be revised to Rs 22,945 (same as that in the RE for 1949-50)

(iii) 'Expenditure - Capital' :- With reference to 'A' on plants, the Council may be allowed to take credit for a sum of Rs 38,959 inclusive of the amount of Rs 2150/- referred to at 'B' on p7 cf.

(iv) The B. E is anticipated to close with a deficit of Rs 54,230. This deficit is not only due to the capital expenditure on buildings referred to at p7 cf, but also due to the payment of DA to the municipal staff. LA may be requested to examine whether it can be avoided by an additional contribution from the General fund to the Elementary Education Fund. If this is not feasible, the question of increasing the rate of Education tax or granting a subsidy from the State funds will have to be considered. The rate of Education tax levied in this municipality is 3½% of p.v and the rate of Government Contribution is 1¾% of p.v. If the tax is enhanced to 5% of p.v, an additional income of Rs 19,000 may be anticipated. The Council will also get an additional Contribution of Rs 9,000 under Section 37 of the Elementary Education Act. There will still be a deficit of Rs 26,230. LA may be requested to state whether this deficit at least can be avoided by an

02/00 : 21

p5cf

p5cf

p5cf

[Note on the levy of Edn tax in vacant lands in this Municipality have already issued in G.O. No 1552 dt 18/2/49 (not printed up)]

p31cf

44570
19000
63570

Edn. w.o. 60/50-1-D
6-4-50

LOCAL ADMINISTRATION DEPARTMENT
10 APR 1950
15027
SECRETARIAT, MADRAS

p5cf 6 ps. 11/4

p4 a 3(iv) on p2 ante

ASSISTANT SECRETARY TO GOVT.
15 APR 1950
27188 EA
FINANCE DEPARTMENT

ASSISTANT SECRETARY TO GOVT.
764
19 APR 1950
EDUCATION DEPARTMENT

LA w.o.no. 15027/50-1-D

Fin No. 27188 Exp A-1
18.6.50

additional contribution from the General funds. If this is not possible, the question of granting a subsidy will have to be considered. LA and Finance may see for remarks.

5/4/50
6/4/50
5/4/50

DPI 6/4/50 LA Finance

L.A.Deptt.(D)

The contribution shown in the E.E. budget and that provided for in the General budget is the same viz., Rs.11,500/- for each of the two years 1949-50 and 1950-51. The General Account of the Ml. Cl. for 1950-51 is expected to close with a balance of Rs.46,554/- against the required minimum of Rs.25,900/-. It is not therefore possible to wipe off the entire deficit of Rs.54,230/- in the E.E.Acct. by additional contribution from the Gl. Acct. This Deptt. may therefore agree to the rate of education tax being increased from 3½ per cent per annum to 5 per cent per annum. The present rate of tax in this municipality is 18-3/4 per cent per annum and this will increase to 20¼ per cent per annum if the rate of education tax is increased to 5 per cent per annum. Even after increasing the rate of education tax to 5 per cent per annum, the E.E. Acct. for 1950-51 is expected to close with a deficit of Rs.26,230/-. The council may be asked to wipe off this deficit by making an additional contribution of Rs.26,230/- from the Gl. Acct. No subsidy need be given to this council towards the deficit in the E.E. Acct. The file may be passed on to Finance Deptt.

12.4.50

14.4.50 Fin (Exp A)

The notes on pages 1-3 above may be perused. No remarks are called for in Finance in view of A above.

17/4/50 KK 17.4.50

18/4/50 Edn.

~~2716~~

Edn(A)

~~LA~~, ~~Secretary~~ stated that the entire deficit of Rs 2,23,230 could be ~~paid~~ covered by an additional contribution from the General fund to the Elementary Education Fund. They have, however, agreed to make an additional contribution of Rs 26,230 from the General fund to the Elementary Education Fund. They have also agreed to the proposal of this Department to increase the rate of Education tax from 3½% ~~of property rentals~~ (or 225/6% of property rentals) to 5% of property rentals per annum (or 32.43/6% of property rentals per annum). The B.E is anticipated to close with a nil balance, if the tax is increased as proposed - (A draft order is submitted.) The file may be circulated to HM (Edn) and HM(LA) for approval of ~~the proposed increase of Education tax~~ para 3 (i) of the draft.

HM
24/4/50
to
27/4/50

HM
26/4/50

K.M. (Edn)

7/4

N.M. (L.A.)