MS. SERIES.

① ㉒ Clrd
1/2
AKY [illegible]
M 27-3/06

G.O. No. 1506 Edn.

DATED. 15. 5. 1950.

Sub B.E. for 1950-51.

Elementary Education Fund
Municipal Council Dharapuram
orders passed.

EDUCATION 1950 DE

MS. SERIES.

① ㉒ Clrd
1/2
AKY
M27-3/96

G.O. No. 1506 Edn.

DATED. 15. 5. 1950.

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

Sri.T.S.Sitaram Nayudu,B.A.,
Municipal Commissioner,
Dharapuram.

To
The Secretary to the Government of
Madras,
Education and Public Health Department,
Fort Saint George, MADRAS.
Through
The Director of Public Instruction,
MADRAS.
and
The Chairman, Municipal Council,
Dharapuram.

Rof 94 B3/4/50

-FEB 1950
MADRAS

R.O.C.No.C-1/5963/49.dated 19-1-'50.

Sir,

Sub:-Budget Estimate-Dharapuram Municipal Council-1950-51-Elementary Education Funds.

--

[illegible]

I submit herewith a copy of the Budget Estimate ~~of~~ of the Municipal Council passed in its resolution No.408.dated 28-12-'49. A copy of the resolution and an extract from my note to the Council presented along with the Budget is enclosed

The present rate of education tax levied in this Municipality is 1½% per half year. I put up a note to the Council to enhance the rate from 1½% to 2½% per half year. My proposals were not approved. The Elementary Education account closes with a deficit of Rs.35,256/- in the Budget year 1950-51. I request that Government may be pleased to pass necessary orders under section 34(1) of the ~~Municipal~~ Madras Elementary Education Act

T. S. Sitaram Nayudu
Commissioner.

Forwarded

Chairman.

25/1/50

(4)

Head of Account. (1)	Budget estimate for 48-49 (2)	Revised estimate for 48-49 (3)	Estimated deficit or excess for (4)	Budget estimate for 49-50 (5)	Actuals for 47-48 (6)	Actuals from April to September 47-48 (7)	Actuals from April to September 48-49 (8)	Explanation for variations. (9)
SUBSIDIARY ACCOUNTS—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
B. LIGHTING ACCOUNT (WHERE LIGHTING TAX IS LEVIED)—*cont.*								
Add amount relating to endowments shown under 'H' Endowments account.								
(For details, *vide* Subsidiary Account.)								
Grand Total ..								
Total, Receipts—Ordinary and Capital ..								
Grand Total, including Opening balance ..								
Expenditure—Ordinary.								
1. Staff—								
Salaries and allowances								
Contribution to Provident Fund								
2. Lighting charges								
3. Other contingencies								
4. Interest on and repayment of debt ..								
5. Investments								
Total ..								
Add amount relating to endowments shown under 'H' Endowments account.								
(For details, *vide* Subsidiary Account.)								
Grand Total ..								
Expenditure—Capital.								
1. Equipment								
2. Investments								
3. Other charges								
Total ..								
Add amount relating to endowments shown under 'H' Endowments account.								
(For details, *vide* Subsidiary Account.)								
Grand Total ..								
Total, Expenditure—Ordinary and Capital ..								
Closing balance ..								
Grand Total, including Closing balance ..								

Head of Account. (1)	Budget estimate for 49-50 (2)	Revised estimate for 49-50 (3)	Estimated deficit or excess for 49-50 (4)	Budget estimate for 50-51 (5)	Actuals for 48-49 (6)	Actuals from April to September 48-49 (7)	Actuals from April to September 49-50 (8)	Explanation for variations. (9)
SUBSIDIARY ACCOUNTS—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
C. ELEMENTARY EDUCATION ACCOUNT.								
Receipts—Ordinary.		11910		-3283 +18548	4651	4651	11910	
Opening balance— 1. Education tax— Gross collection	11300	12000	700	12000	10833	686	1242	
Deduct collection charges	1300	1200	100	1200	~	~	~	
Net	10000	10800	800	10800	~	~	~	
2. Fines and penalties under the Elementary Education Act.								
3. Income from investments, etc.								
4. School fees								
5. Contributions								
6. Other receipts	50	50	~	50	153	26	~	
7. Government grant— (i) Under section 37 of the Elementary Education Act.	3001	3815 3001	~	5315 3001	3001	~	1250	
(ii) Under proviso to section 37 of the Elementary Education Act.	741	741	3001 ~	741	3001 741	~	741	
8. Contribution from the General Account	11900	11900	~	11900	11900	8500	5000	
Equivalent contribution								
9. Investments realized Compensation for the loss of profession tax	4000	4000	~	4000	4136	~	~	
10. Advances recovered arrear toll compensation grant.		741		741				
Deduct—Refunds	~	~	~	~	23068	~	~	
Deduct—Amount transferred to Capital	5000	3450	1550	2000	1851	1439	~	
Total	24692	27042	2350	28492	51981	7772	8233	
Add amount relating to endowments shown under 'H' Endowments account.		29,057		31,007				
(For details, *vide* Subsidiary Account.)								
Grand Total								
Receipts—Capital.	5000	3450	1550	2000	1851	1439	~	
1. Government grants	~	4000	4000	11000	4000 ~	~	~	
2. Contributions								
3. Loans								
4. Contributions from General Account—Ordinary.								
5. Investments realized								
6. *Add* amount transferred from Ordinary		3450		6000				
Total	5000	7450	2450	13000	1851	1439	~	

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(5)

Head of Account. (1)	Budget estimate for 49-50 (2)	Revised estimate for 49-50 (3)	Estimated deficit or excess for 49-50 (4)	Budget estimate for 50-51 (5)	Actuals for 48-49 (6)	Actuals from April to September 48-49 (7)	Actuals from April to September 49-50 (8)	Explanation for variations. (9)
SUBSIDIARY ACCOUNTS—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
C. ELEMENTARY EDUCATION ACCOUNT—*cont.*								
Receipts—Capital—cont.								
Add amount relating to endowments shown under 'H' endowments account.								
(For details, *vide* Subsidiary Account.)		3450		32,507	1000			
Grand Total	5000	7450	2450	13000	1851	1439	~	
Total, Receipts—Ordinary and Capital	29692	34492		41492	[illegible]	~	28233	29,057 11,910 40,967
Grand Total, including Opening balance	34692	46402	~	29944	~	13863	20143	
Expenditure—Ordinary.		44417		33724				
1. Staff— Salaries and allowances— Masters	23000	25000	2000	22000	24725	12331	12362	
Clerks and servants D.A	17000	17000	~	15000		—	7695	
Contribution to Provident Fund	700	700	~	700	624	307	299	
Travelling allowance	900	1000	1000	1000	984	~	~	
Stipend of teachers sent for training								
Collection Charges		1200		1200				
2. Contingencies and equipments—								
Contingencies— House-rent	1700	1500	~	1500	1673	997	677	
Other items	200	300	100	300	191	165	79	
Equipment—								
Furniture and apparatus								
Library books and maps							20	
Other items	~~300~~	~~300~~	~~~~	~~300~~	~~191~~	~~165~~		
3. Prizes and scholarships								
4. Repairs to buildings	1000	1000	~	700	678	~	382	
5. Interest on and repayment of debt								
6. Investments made								
7. Advances recoverable								
Total	44600	46500	1900	41200	44723	21916	21514	
Add amount relating to endowments shown under 'H' Endowments account.		Rs. 47,700		42,400				
(For details, *vide* Subsidiary Account.)								
Grand Total								

Head of Account. (1)	Budget estimate for 49.50 (2)	Revised estimate for 49.50 (3)	Estimated deficit or excess for 49-50 (4)	Budget estimate for 50.51 (5)	Actuals for 48.49 (6)	Actuals from April to September 48.49 (7)	Actuals from April to September 49.50 (8)	Explanation for variations. (9)
SUBSIDIARY ACCOUNTS—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
C. ELEMENTARY EDUCATION ACCOUNT—*cont.*								
Expenditure—Capital.								
1. Lands and buildings	5000	18450	13450	17000	1851	1439		
2. Equipment—								
(1) Furniture and apparatus								
(2) Library books and maps								
(3) Investments made								
(4) Other items								
Total ..	5000	18450	13450	17000	1851	1439		
Add amount relating to endowments shown under 'H' Endowments account. (For details, *vide* Subsidiary Account.)								
Grand Total ..		47700		59400				
Total, Expenditure—Ordinary and Capital	49600	64950	15350	58200			21574	
Closing balance ..	-11838	-18548		35256			1371	
Grand Total, including Closing balance	37762	46402		22944			20143	
D. WATER-SUPPLY AND DRAINAGE ACCOUNT.		-3283		-22,293				
Receipts—Ordinary.								
Opening balance—								
1. Water-supply—								
(1) Water-tax— Gross collections								
Deduct charges incidental to administration and collection. Net								
(2) Collection for excess water ..								
(3) Fines, penalties, etc.								
(4) Government grants								
(5) *Deduct*—Refunds								
Total ..								
2. Meters—								
(1) Meter rents								
(2) Fines, fees, etc.								
(3) *Deduct*—Refunds								
Total ..								

S. Chairman
Commissioner
25-1-50

47700
40967
6733

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(6)

NOTE ON The REVISED ESTIMA
of the DHARAPURAM MUNICIPAL COUNCIL.

REVISEd ESTIMATE FOR 1949-50.

The year opens with an actual balance of Rs.195399/-. The receipts under all accounts come to Rs.402413. and the expenditure Rs.474655/. The closing balance for the year is expected to be Rs.123157/-

BUDGET ESTIMATE FOR 50-51.

The Budget year is expected to start with an opening balance of Rs.123157/- The receipts and expenditure are as follows:- Receipts Rs. 396633/- Expenditure Rs.476535/- The closing balance will be Rs.43255/-

Under receipts- A general account ordinary-Provision has been made for the enhancement of revenue by the revision of the rates of Danger and Offensive trades and the licence fees fixed by the Director of Town Planning in his circular under chapters IX & X of the Madras - District Municipalities Act 1920 during 1944.

Under expenditure- ordinary provision has been made for the appointment of a typist to the office.

UNDER EDUCATION OTHER THAN ELEMENTARY.

Provision has been made for the opening of a middle school in the Northern part of this town for the convenience of the Muslim and other back ward communities. The Educational authorities have already been consulted and the matter is under correspondence.

UNDER PUBLIC HEALTH.

Provision has been made for 20 additional scavengers as the present strength of 92 are unable to do the conservancy and scavenging duties satisfactorily.

The Maternity and Childwelfare Centre is now under the supervision of the Municipal Health Officer. As he will not be in a position to look after this work periodically. Provision has been made for the Appointment of a woman Medical Officer.

Provision has been made for the continuance of three coolies for the rearing and maintenance of the avenue trees.

Consequent on the proposal to increase the conservancy menials by 20 a suggestion to increase the scavanging tax is placed before the Council for consideration. Credit has been taken under receipts for this item.

CAPITAL ESPENDITURE.

It has been proposed to incur capital txpenditure in the Revised estimate for 49-50 on the following items of work.

1). Clock Tower ---- ---- ---	Rs.4000/-
2. Share for the dustless surfacing of roads payable to the Highways department	Rs.12500/-
3). Provision of amplifiers to the Municipal Radio in different parts of the town.	Rs.4500/-
4). Construction of a Maternity and Childwelfare Centre.	Rs.12000/-
5)An application for 3/4 grant will be submitted separately.	
5). Construction of latrines ---	Rs.5000/-
6). Conservancy carts ---	Rs.1500/-
7). Purchase of a water lorry ---	Rs.16000/-

This amount has actually been spent alrady.

8). Pumpset overhead tanks.	---Rs.5000/-
9). Bus Stand	---Rs.7000/-
10). Bunks	---Rs.10000/-
Total Rs.	77500/-

All the above items are essential and will go a long way in improving the Status and amenities of this town. They have been proposed to be carried out simply because of the fact that they are imperative. Items No.9 & 10 are remunorative ones.

During the Budget year the works already taken up during the year 1949-50 will be continued and executed completely and provision has accordingly been made. Besides this, the following works will also be executed in the year 1950-51.

1). Supply of furniture to the office and the Council Hall.	Rs. 3000/-
2). Building for a middle school	--- Rs. 5000/-
3). Scavenger's colony	-- Rs. 10000/-
4). Compound wall to the park in Ward No.1.-	Rs. 2000/-
5). Slaughter house for bulls.	-- Rs. 3000/-
Provision for items of work referred to in the Revised Estimate but left unfinished and proposed to be completed this year.	Rs.71000/-
Total	Rs.94000/-

Proposals in respect of each item will be submitted separately in due course. The Government will be addressed for grants and loans for executing some of the works separately.

LIGHTING ACCOUNT.

Proposals have been made for the enhancement of lighting tax to wipe off the deficit under this account to some extent.

ELEMENTARY EDUCATION ACCOUNT.

It has been proposed to increase this tax from 1½ to 2½ % half year to meet out the abnormal increase in the expenditure under this account. An additional income of Rs.5000/- may be expected.

WATER SUPPLY AND DRAINAGE ACCOUNT.

No expenditure is provided under this account as there is no watersupply and drainage scheme.

TOWN PLANNING ACCOUNT.

Provision has been made for the appointment of a building Inspector and two Chainmen.

CONSERVANCY FUND ACCOUNT.

All the expenditure under Public Health provided in excess of the 30% as required under the rules will be debited to the conservancy fund.

(Sd) T.S.Sitaram Nayudu
Commissioner.

/True Copy/

ENCLOSURE TO BUDGET ESTIMATE-ELEMENTARY EDUCATION FUNDS-DHARAPURAM MUNICIPAL COUNCIL FOR THEYEAR 1950-51.

1. Number of schools on date of submission of Budget.	6.
2. Number of Schools proposed to be opened during the ensuing year.	Nil
3. Total number of teachers employed in all the schools under the management of the local body on the date of the submission of the budget the scale of pay in force and the number of teachers in each scale.	Total number of teachers 59.

1. Secondary grade	-8-------	40-1½-55-2-75.
2. Higher Trained teachers	-49------	30-1-45.
3. Lower Trained	-2-------	23-1-33.

4. Number of additional teachers proposed to be employed in and in the schools to be newly opened during the ensuing year and thier scales of pay.	Nil.
5. If the pay of the existing teachers is proposed to be revised the total number of teachers whose pay will be affected. Showing the present and proposed scales of pay and extra provision made for the purpose.	Nil

T. S. Sitaram Nayudu
Commissioner.
9.1.50.

Municipal Office.
Dharapuram.
Dated 10-1-'50.

sg,10-1.

Schedule of Establishment relating to the Elementary Education Fund of the Dharapuram Municipality to accompany the Budget Estimate for the year 1950-51.

Particulars.		Sanctioned Scale of pay of the post.
Secondary Grade Trained Teachers.	8	40-1½-55-2-75.
Higher Elementary Trained Teachers.	49	30-1-45.
Lower Elementary Trained Teachers.	2	23-1-33.
Peon	1	11-4-0.
Conductress.	5	4-8-0.

Y. S. [illegible]
Commissioner.

6/1/1950

Municipal Office,
Dharapuram.
Dated 10-1-'50.

sg.10-1.

From
Sri. R. GovindSwamy, M.A.,
Municipal Commissioner,
Dharapuram.

To
The Examiner of Local Fund Acco

MADRAS

Through
The District Inspector of Local
Fund Accounts, Salem.

273

15/8/48

Roc. A1/3917/48 Dated 12th August 1948.

Sir,

Sub: Tax- Education- levy in Municipal areas

Ref: G.O.Ms. No: 1606 Edn., dated 22--6--'48

I forward herewith a copy of the resolution of the Dharapuram Municipal Council No: 153 dated 11--8--'48. A copy of the note of my predecessor on the subject is also enclosed. By this method the approximate increase in the education tax will be Rs. 3100/-

I request I may also be informed whether this proposal is not to be placed in a special meeting and notified as required in the provisions of the act calling for objections and whether the procedure laid down in the above rules are to be observed before submitting proposals to Government in complete shape.

Commissioner.

P.T.O.

20/

~~92~~

Copy of Commissioner's note to the Council

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p. 12 (11)

This Council has levied Education tax at 3% per year on the Annual rental value of properties (Houses and Agricultural lands) and at 1-8-0 for every 320 sq. yds of vacant sites. In G.O.Ms. 1606 Education dated 22--6--'48 Government have stated that this procedure is not correct and that Education Tax should be levied at a percentage of the Property tax. Now out of a percentage of $16\frac{3}{4}$, $13\frac{3}{4}$ pertains to property tax and 3% to education tax.

To bring it in conformity with the instructions issued in the Government order referred to above the percentage that may be fixed may be taken approximately at 25% of the property tax. This rate is fixed for purposes of easy calculation; the income also will not be reduced but is likely to be increased to a slight extent.

In this connection it is also to be pointed out that this council is not levying any surcharge on profession tax. The same percentage may also be fixed for that kind of tax also.

Sd. K.Narayanaswami,
Commissioner.

$13\frac{3}{4}$ — 3

$3 \times \frac{4}{55} \times 100$

$\frac{240}{11}$

$21\frac{9}{11}\%$

(True Copy)

Commissioner.

NK/13/8.

14/8

---

(12) ~~93~~

~~12~~ 21

Copy of resolution No: 153 dated 11--8--'48.

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p. 10 (11) G.O.No: Ms. 1606 dated 22--6--'48 regarding the levy of education tax on the properties and Commissioner's note thereon.

Resolution No: 153

Commissioner's note approved.

Sd. Dr. E.V.H.Rao.
Chairman.

(True Copy)

Commissioner.

NK/13/8.

14/8

24

In this connection it is also to be pointed out that this council is not lvying any surcharge on profession tax. The same percentage may also be fixed ~~fx~~ for that kind of tax also.

Sd. K.Narayanaswami,
Commissioner.

(True Copy).

Copy of resolution No: 153 dated 11-8-'48.

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p. 18 (4)

G.O.No: Ms. 1606, dated 22-6-'48 regarding the lvey of education tax on the properties and Commissioner's note thereon.

Resolution No: 153.

Commissioner's note approved.

Sd. Dr.E.V.H.Rao.,
Chairman.

(True Copy).

2.5.50
Commissioner.

NK/25/10.

25/x/50

Copy of reply from the Examiner of Local Fund Accounts, Madras No: L.F.No: 5862, dated 19-10-'48.

Sub: Tax- education- levy in municipal areas- instructions issued.

Ref: Your letters Roc. A1/3917/48 dated 12-8-48 and 22-9-'48. p. 119 ante

---

No separate notifications under sections 78 and 80 are necessary for the levy of the education tax when it is levied for the first time or when the rate of the levy of the tax is altered on a direction issued by the provincial Government.

The orders of the Government on your reference may be awaited.

Sd.R.Gopal,
Assistant Examiner of L.F.Accounts,
Western Circle, Salem.

(True Copy).

2.5.50
Commissioner.

25/x/50

F.D. (14)

Extract:- Dharapuram Budget

10.(2) Elementary Education Account:- The contribution agreed to in 1942-43 was Rs.11,900/- In G.O.No.2196 Education dated 8th July 1949, a contribution of Rs.22,489/- was approved. The Council has however provided for only the usual contribution of Rs.11900/- both in the R.E. for 1949-50 and in the B.E. for 1950-51. With these contributions the elementary education account for 1950-51 is expected to close with a deficit of Rs.20206/- (under ordinary).

The General fund cannot afford to contribute more than the usual amount (Rs.11,900).

Pending orders under elementary education budget in 1950-51, the contribution proposed may stand provisionally.

~~Capital Account~~ The General Account, the Elementary Education Account and the lighting Account of the Municipal Council are expected to close with deficits of Rs.78,663, Rs.35,256 and Rs.22,936 respectively according to the B.E. for 1950-51. These deficits (Rs.13,6855 in all) have been arrived at after providing for a capital expenditure of Rs.1,41,500 from the General Account (Ordinary) in 1949-50 and in 1950-51 and Rs.5450 from the Ely. Edn. Account (Ordinary). The Council should postpone capital expenditure to the extent necessary to balance the Accounts. No dearness allowance grant need be sanctioned.

AS (LA)

Tax	Existing rate Percent (annual)	Proposed rate Percent (annual)
General	6¼	6¼
Scavenging	1 3/4	3½
Lighting	1 3/4	3½
Water & Drainage	4	4
Education	3	6
Total.	16¾	23¼

Edn. & P.H.(C).

Para 10(2):-

A

Pending orders on the E.E. budget for 1950-51 the proposed contribution may st

The question of increasing the rate of Education tax willbe considered in connection with the E.E. budget for 1950-51 which has not been received yet.

Capital account :- As the elementary education account and the [illegible] account for 1950-51 as prepared by the council are expected to close with huge deficits, (Rs 22936/- & Rs 20254) the council may be asked to limit its capital expenditure to the barest minimum on works which are really urgent in order to avoid the deficits.

'A' - Stch

A

As LA.

13¾

3 to 5

$\frac{x}{100} \times \frac{55}{4} = 3$

$x = \frac{\cancel{400}^{80} \times 3}{\cancel{55}_{11}}$

$\frac{240}{11} = 21\frac{9}{11}$

$\frac{\cancel{240}^{\cancel{64}\,3}}{\cancel{1100}_{\cancel{10}}} \times \frac{\cancel{55}^{\cancel{11}}}{\cancel{4}_{5}} = 3$

$\frac{x}{100} \times \frac{55}{4} = 5$

$x = \frac{100 \times 4 \times 5}{\cancel{55}_{11}}$

$\frac{400}{11} = 36\frac{4}{11}$

$\frac{400}{1100} \times \frac{55}{4}$

C. no : 671/50

Edn (D).

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

—

From the commissioner, Dharapuram reply - No:. 5963/C1/49 dt 19-1-1950

p3 cf

From the Director of Public Instruction No: 94/B3/49-50 dt nil.

p1 cf

28/15/5

—

Order No : 1506 Edn dt. 15.5.50.

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, Dharapuram :—

2. ~~R.E. of~~ 1949-50 :-

i) ~~The Credit~~ taken for Government contribution under section 37 of the Elementary Education Act should be raised to Rs 4,815.

p1 cf

(ii) The credit taken for Government contribution under the proviso to section 37 of the Elementary Education Act. should be raised to Rs 3,001.

p1 cf

(iii) The council is permitted to take credit for a sum of Rs 741 towards Compensation for the loss of education tax levied as surcharge on profession tax.

p1 cf

(iv) The council is not permitted to incur a capital expenditure of Rs 18,450 on lands and buildings. The credit taken for a sum of Rs 4,000 towards Government grant should be deleted.

p1 cf

ibid

(v) The council is permitted to increase the provision made under "expenditure ordinary" from Rs 45,900 to Rs 47,700. p1 n/f

(vi) The R.E is expected to close with a deficit of Rs 3283. The question of avoiding this deficit will be considered after the actual closing balance under the Elementary Education Account and the General Account for 1949-50 is known. The Commissioner should report it in due course. p4 n/f

3. B.E for 1950-51:-

(i) ~~The municipal~~ under sub-section (2) of Section 35 of the Madras Elementary Education Act, 1920, as amended, the Government direct the municipal council, Dharapuram to ~~to~~ alter the rate of levy of Education tax within its area from ~~1½% of the annual value of properties per annum~~ 3% to 5% of the annual value of properties per annum with effect from 1-4-1950. p4 n/f

(ii) Government contribution 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. 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 1½%). Accordingly, the credit taken ~~[illegible] contribution of Rs 3001~~ under this head shall be raised to Rs 9,315 p2 n/f

(iii) The credit taken for

Government contribution under the proviso to Section 37 of the Elementary Education Act should be revised to Rs 3,001. p2 n/f

(iv) The council is permitted to take credit for a sum of Rs 741 towards compensation for the loss of education tax levied as surcharge on profession tax. p2 n/f

(v) The credit taken ~~for~~ a sum of Rs 11,000 towards Government grant under "Receipts - Capital" should be reduced to Rs 4,000 ~~only~~ inasmuch as provision has been made in the Part II Scheme for 1950-51 in respect of the construction of the West Balijawar Street Elementary School, Dharapuram only. p2 n/f

(vi) The B.E is expected to close with a deficit of Rs 10,393. The question of avoiding this deficit will be considered while examining the R.E for 1950-51 of the Elementary Education Fund of the municipal council.

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

Despd
17/5

To
The Council, Dharapuram
reply (through the CEC)
[with a copy of 'A' in p14]
The D.P.I.
The Exr of L.F. Accts
Copy to L.A. Dept
3 E/9
7

KL
8/5/50
8/5/50

DM
8/5/50

Annexure
p5 supra

8/5/50

(17)

ANNEXURE.

	Rs
Opening balance (as revised)	— 3,283

RECEIPTS:

1. Education tax	20,000
~~2. Fines and Penalties~~	
~~3. Income from securities~~	~~[illegible]~~
~~4. School fees~~	
~~5~~ 2. Other receipts	50
~~6~~ 3. Government Grant	
(i) Under Section 37 of the E.E. Act	9,315
(ii) under the proviso to Sec. 37 of the Act.	3,001
(iii) compensation for the loss of education tax levied as surcharge on profession tax.	741
~~(iv) Adjustment from the A.T.C. grant.~~	
4 Contribution from the General Funds	11,900
DEDUCT Refunds.	
Amount transferred to capital.	2,000
Total Ordinary	43,007

CAPITAL

Amount transferred from ordinary	2,000
Government Grant	6,000
Total ordinary & capital	49,007
Total including opening balance.	45,724

EXPENDITURE.

	Rs
1. Staff:	
Salaries & allowances Masters Clerks & servants	37,700
Contribution to P.F.	1,000
Edn. tax-collection charges	1,200
2. CONTINGENCIES & EQUIPMENT	
Contingencies	
House rent	1,500
Other items	300
~~Equipment:~~	
~~Furniture & apparatus~~	
~~Library books & maps~~	
~~Other items~~	
~~3. Prizes & scholarships~~	
~~4~~ 3. Repairs to buildings	700
5. Interest on and re-payment of debt	
6. Repayment of advance to Govt.	
Total:	42,400

CAPITAL

Lands & buildings	17,000
Total (ordinary and capital)	59,400
Closing balance	-13,676

8/5/50

(8)

C. no: 1071/50

Edu(8)

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

p3 cf From the Commissioner, Dharapuram Municipality
No: 5963/C1/49 d) 19-1-1950

p1 cf From the Director of Public Instruction
No: 96 - B3/49-50 d) nil

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

(I) R.E for 1949-50 :-

pp6-7 cf (i) The amount of Rs 1,200 shown against 'Collection Charges' should be transferred {from the "Receipts" side} to the "expenditure" side*.

p6 cf (ii) The credit taken for Government grant under section 37 of the Elementary Education Act should be revised to Rs 4,815.

p6 cf (iii) The credit taken for Government grant under the proviso to section 37 of the Elementary Education Act should be revised to Rs 3,001.

p6 cf (iv) The Council may be permitted to take credit for a sum of Rs 741 towards compensation for the loss of profession tax.

(x) no proposal during 1949-50 (v) The credit taken for a sum of Rs 4,000 (x) towards Government grants in the 'receipt' side may be deleted.

p8 cf (vi) The amount of Rs 18,450 shown against 'Lands and Buildings' in the "Expenditure Capital" side of the Budget may be deleted.

(vii) The "expenditure - ordinary" exceeds the Budget allotment. This may be approved.

(viii) Revised with reference to the suggestions above, the R. E is anticipated to close with a deficit of Rs 3283. It will be observed that the

Council has taken credit for a sum of Rs 11,900 only under Contribution from the General fund to the Elementary Education Fund as against Rs 22,489 ⊗ approved in the B.E. for 1949-50. LA may be requested to examine whether this ~~small~~ deficit of Rs 3283 can be avoided by an additional contribution from the General fund. If this is not possible, the question of sanctioning a subsidy equal to Rs 3283 will have to be considered. LA and Finance may see for remarks.

pb cf
⊗ p23 cf / (B)
M

3. B.E for 1950-51:-

(i) The amount of Rs 1,200 shown against 'Collection charges' should be transferred to the "expenditure side".

pb cf

(ii) The credit taken for an amount of Rs 3001 under section 37 of the E. E Act should be raised to Rs ϕ 5315 w.r.t the recent decision of the Govt.

pb cf

(iii) The credit taken for Government grant under the proviso to Section 37 of the E. E Act should be revised to Rs 3001.

(iv) The council may be permitted to take credit for a sum of Rs 741 towards compensation for the loss of profession tax.

ϕ tax 1 3%
Cow - 1 1/3%
1½% 1 1/3%
dif = 1/6
1/6 × 3/4 = 1/8
1/8th of 4815 (Same as above)
app 600
pb cf 5315

(v) The Council may be allowed to take credit for a sum of Rs 4000 only towards Government grant under "Receipts - capital". A provision of Rs 4000 has been made in the Part II Scheme for 1950-51 in respect of the construction of the West Balijawar Street Elementary School, Dharapuram.

vhs

(vi) Revised w.r.t the suggestions above, the B.E. is anticipated to close with a deficit of Rs 22,393. The Commr. proposed to increase the rate of ~~taxation~~ Education tax from 1½% of p.r. to 2½% per half year, but the proposal was not approved by the Council. As the expenditure is rising faster than the revenue, the recourse to increased taxation is an imperative necessity. If the tax is increased to 5% of p.r., an additional income of Rs 12,000 may be anticipated. There will still be a deficit of Rs 10,393. L-A may be requested to examine whether this deficit can be avoided by an

(vi) Tax - 8000
Contri - 6000
14,000
X

(19)

D

additional contribution from the General fund to the Elementary Education Fund. If this is not possible, the question of granting a subsidy from the ~~Provincial~~ State funds to tide over this deficit will have to be considered after the actual closing balance on 31-3-1950 is known.

The file may be sent to LA and Finance for remarks.

KM
10.4.1950

11/4/50

11.4.50

16/4/50

L.A. / Fin.

Edn - U.O. 1071/50-1-D
11-4-50.

LOCAL ADMINISTRATION DEPARTMENT
15534
12 APR 1950
SECRETARIAT, MADRAS

98/144

L.A Deptt (D)

(LA 3) The contribution shown in the E.E. budget and details provided in the General Budget is the same, viz. Rs 11,900/- for each of the two years 1949-50 and 1950-51. ~~The General Account~~ of the M.Cl. for 1950-51 is expected to open with a deficit of Rs 4,209/- and to close with a deficit of Rs. 80,163/-. The R.E. of the Gl Acct for 1949-50 has provided for a large capital expenditure from the ordinary account. The small deficit of Rs 3,283/- in the E.E. Account for 1949-50 may be met by an additional contribution from the Gl Account if the latter account for 1949-50 had actually closed with a surplus balance. This question can be considered after the actual closing balance under the E.E Account and General Account for 1949-50 is known. No subsidy need be sanctioned at present towards the deficit in the E.E. Account in 1949-50. As regards 1950-51, the possibility of making additional contribution from the Gl Acct to the E.E. Acct may be considered while examining the R.E. for 1950-51. This Deptt. may agree to the rate of education tax being increased from 1½ to 2½ per cent per ~~half year~~. The present rate of tax in this municipality is 16¾ per cent per annum and this will increase to 18¾%.

22/4/50
A

B
22/4/50

per annum when the rate of education tax is increased from 3 to 5 per cent per annum. The file may be passed on to Finance Dept.

19.4.50

S.S.S.
19.4.50

22/4/50 Secy

24.4.50

24/4

LA U.O No 15534/50-1.D
24.4.50

Fin (E.A.)

The notes on pages 1-4 above may be perused. Finance may agree with the proposals of LA at A & B on p. 3 above.

26.4.50

26.4.50

27.4.50 Ed.

ASSISTANT SECRETARY TO GOVERNMENT
29410 EA
25 APL 1950
FINANCE DEPARTMENT

Edn (D).

Fin U.O. 29410 Edn A.1
27.4.50

Please see the notes of LA and Finance above. LA have ~~stated~~ (suggested) that the question (referred to at 'M' on p2 ante) of avoiding the anticipated deficit of Rs 3283 in the R.E for 1949-50 may be taken up after the actual closing balance under the Elementary Education Account and the General Account for 1949-50 is known. Finance have agreed with LA. This Dept may also agree with LA. The Commr. may be asked to report the closing balance referred to above.

p3 ante

ASSISTANT SECRETARY
9073
28 APL 1950
EDUCATION DEPARTMENT

ibid

above

8/5

~~Para~~ 2. As regards the B.E for 1950-51, LA have agreed with the proposal of this Department to increase the rate of Education tax from 3% of property rentals per annum or 21 9/11 % of property tax per annum to 5% of property rentals per annum or 36 4/11 % of property tax per annum. They have also suggested that the ~~remaining~~ question of avoiding the deficit of Rs 10,393 referred to at 'x' on p2 ante may be considered after the R.E for 1950-51 is received. Finance

p3 ante

p2 ante

ibid

ibid

ibid

ibid

4/5/5

20

C.M. 1071/50

p4 ante

have agreed with the suggestions of LA. This Department may also agree with LA.

3. A draft order is submitted ~~for approval~~. The file may be circulated to H.M (Edn) and H.M (LA) with reference to para 3(i) of the draft.

5/5/50

6/5/50

8/5/50

8.5.50

SECRETARY
13 MAY 1950
EDUCATION DEPARTMENT

11/5

H.M. (E.L.)

H.M. (L.A.)

13/5

N

Edn Dept. (C)

11/57/3.

B. E for 1950-51. Elementary Education Fund - Mu. Cl, Dharapuram

Memo No: 9359 A/57-1D Edn dt 16-3-195

The Commr., Dharapuram Municipality, has not reported the closing balances for 1949-50 in the Elementary Education Account and the General Account of the Council, called for in paragraph 2 (vi) of G.O. No: 1506 Edn dt 15-5-1950. It is therefore presumed that the Council has found ways and means of avoiding the

p28 | K

P.T.O.

(2)

the deficit in ~~the~~ its Elementary Education {Fund Account for 1949-50.

KU
12/3/51

13/3/51

14/3/51

to
The Comr., Dharapuram Mpl. (through the Insr)
The D.P.I
The Exr of L.F. Accts.
28/4.

16/3/51

Note: After issue, this may be filed with G.O. No. 1506 Edn 15-5-1950.

14/3/51

1/3/51

8/3/51

(K)

Rop.94-B3/49-50 Office of the Director of Public Instruction,
Madras.

Sub: Budget Estimate for 1950-51 - Elementary Education Fund
Municipal Council, Dharapuram.

Ref: From the Commissioner No.C1.5963/49, dated 19.1.50.

*****

p3 infra

(✓)

ASSISTANT SECRETARY
7 - MAR 1950
EDUCATION DEPARTMENT

Submitted.

2. Revised estimate for 1949-50: Expenditure both under ordinary and capital is in excess of the approved budget.

1071

A

3. In three of the six schools maintained by the Municipality accommodation is reported to be unsuitable and inadequate.

4. 2 Schools have to be provided with facilities for gardening

5. 2 Schools have no playgrounds.

6. Equipment is inadequate in one School.

For Director of Public Instruction.

To The Secretary to Government,
Education Department,
Madras.

Copy to B2 (3 copies)

11/3/3

sn.3.3