EDUCATION 1980. DEPARTMENT.

MS. SERIES. ① ⑱

Clas
J

Orders on
pp 25.28 of
the file

G. O. NO. 1517. Edn

DATED. 16. 5. 1980.

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

1 B2

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.
R.O.P.No.76 B3/49-50 dated 27-1-50.

N

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

Ref: From the Commissioner, Municipal Council, Karur, No.7333 B1/49 dated 16-12-1949.

--

not received

7793
2 - FEB 1950

Submitted.

2. Revised Estimate for 1949-50.

Government have sanctioned a contribution of Rs.10,237/- in G.O.Ms.No.2974, Edn., dated 24-9-49 and full credit has not been taken by the Commissioner thereof.

3. Government contribution under the proviso to Section 37 of the Madras Elementary Education Act is seem to be Rs.6557/- The Municipal Council has not correctly taken credit of this.

A

4. No elementary school maintained by this Municipal Council is having suitable accommodation.

5. As many as half the number of schools are not fully equipped.

6. No garden is maintained in one school and in four others, gardens are reported only nominal.

7. Playgrounds in 3 schools are inadequate and unsuitable.

8. Dearness Allowance etc. are paid to the staff.

Abdul Hamid

For Director of Public Instruction.

To
The Secretary to Government,
Education and Public Health Department.
Copy to B2 section (3 copies)

vs.29.1.

29/ 15/1/50

3

A

(3) 3

Note of the Commissioner, Karur Municipality on the Elementary Education Fund Account for the year 1950-51.

In the revised Estimate for the year 1949-50 the receipts are estimated at 61,026 which includes 10,237-7-0 being the equivalent contribution sanctioned in G.O.No.2974 Education and P.H. dated 24-9-49. The expenditure for the year is estimated at Rs.65,200 and closes with a balance of Rs.7830/-

The Budget Estimate for the year 1950-51 actually framed takes credit only for the existing source of revenue at existing rates and provides for the mere routine items of expenditure like salaries of teachers, contingencies, rent for school building etc. The receipts are estimated at 62,880/_ against an expenditure of Rs.66950/- leaving a minus balance of Rs.3760/- Since the requirements of furniture for the schools costing about Rs.2500/- have been proposed to be supplied during 1949-50, a sum of Rs.15,00/- alone has been provided towards furniture for the year 1950-51.

The Kamatchiammancoil elementary school is now located in a rented building. The rent now paid for the school is at Rs.35/- p.m. which can be utilised for the repayment of loan. The proposal to extend the playground by acquiring lands adjoining the elementary school is in the anvil and is pending with the Revenue Department. It is hoped that the acquisition proceedings will be over by March 1951. Estimates for the Buildings at Kumaran Market and Kamatchiammancoil street school are now under preparation according to the type design of Building Design Committee and after sanction by the Government they will be taken up and the works will be pushed through.

The budget as prepared closes with a deficit of 19040 with no provision as contribution from General account to the Elementary Education Capital. It is suggested that the provision made in the Capital account for the Kamatchiammancoil school and compound walls to Pasupathipalayam and Kottamedu school be deleted and deferred to 51-52 as loan schemes. As an alternative suggested in the General Budget, if the middle school is located in the Town elementary School the provision of Rs.11,200 for that purpose may be utilised towards payment of contribution to Elementary Education account then the deficit ~~toxElementaryxEducationxaccount~~ would be Rs.8,400/- which can be made good by increasing the taxation to 2½% from the existing percentage of 1 5/16 %. This would fetch a sum of Rs.5810/- and this will wipe off the deficit and the account will close with a deficit balance of Rs.2890/-

In the alteration ~~and~~ if the council is not for raising taxation, all the Capital scheme of Kumaran Market, Kamatchiamman and Pasupathipalayam and Kottamedu school improvements may have to be deferred to 51-52 and taken up later as loan schemes and in that event, the account would close with a surplus balance of 40%.

A Gopalakrishnan 1/12

Municipal office, Karur.

Dated 30-11-49.

Commissioner.
Karur Municipality.

6/30-11-49

KARUR MUNICIPALITY.

ELEMENTARY EDUCATION FUND ACCOUNT.

Receipts.

Actuals for 1948-49	Revised Estimate 1949-50	Head of Account.	Budget Estimate for 1950-51	Remarks.
Rs.	Rs. nil		Rs. -4176	
1,984	12,004	Opening Balance.	7,830	
14,076	15,650	1. Education Tax.	16,000	
		x x x		
54	100	6. Other Receipts.	100	
		7. Government Grant:		
9,347	10,237 10,236	(i) Under sec.37 of the Elementary Education Act.	10,237 11,740	
6,557	6557 6,560	(ii) Under proviso to sec.37 of the Elementary Education Act.	6557 6,560	17 3/5
27,072	..	(iii) Deficit from Arrears of Toll compensation.	..	
19,060	28,480	8. Contribution from General Account.	28,480	19 23/30
~~1,941~~ 3,454		Amunt transferred to capital.		
1,941		Refunds.		
70,771	61,026 61024	Total.	62,880 61374	
		Capital.		
		1. Government Grant.	22,800	
		2.		
		3. Loans.		
3,454	..	4. Add amounts from ordinary.	19,040	
3,454		Total	41,840	
76,209	73,030 61,024	Total Ordinary & Capitalincluding Opening balance.	1,12,550. 99,038	1,03,214

112550
1,03,214
9,336
3,336

1,03,214
4176
99038

11 | 1600
1

1600 x 6
11

11 | 9600
8727

A Gopalakrishnan
Commissioner I/c
Karur Municipality
15/12/49

18

KARUR MUNICIPALITY.

Elementary Education Fund Account.

Expenditure.

Actuals for 1948-49.	Revised Estimate 1949-50	Head of Account.	Budget Estimate for 1950-51.	Remarks.
Rs.	Rs.		Rs.	
		Expenditure - Ordinary		
		1.Staff.		
49,950	51,970	Salaries and allowances Masters,	55,810	
1,260	1,320	Clerks and servants	1,320	
1,512	1,760	Contribution to Provident Fund	1,770	
861	900	Education tax-collection charges	950	
		2.Contingencies and Equipment		
1,313	1,520	House Rent.	1,550	
1,120	2,560	Other items	2,600	
2,457	2,500	Equipment	1,300	
6	100	Books and Maps	80	
	70	3. Prizes and Scholarships	70	
2,253	2,500	4. Repairs to Buildings.	1,500	
60,751	65,200	Total - Ordinary	66,950	
		Expenditure - Capital.		
3,454	...	Lands & Buildings	45,600	
64,205	65,200	Ordinary and Capital	1,12,550	
12,004	7,830 -4176	Closing Balance	--- -13,512	
76,209	73,030 61,024	Grand total including closing Balance	1,12,550.	

A Gopalakrishnan
Commissioner 17/12
Karur Municipality
15/12/49

1,12,550
1,03,214
9,336

Capital.

Kumaram Market Pucca building	18,600
Kamatchiammancoil school	20,000
Compound walls to Pasupathipalayam school, Kottamedu school play ground	6,000
Acquisition of land for the playground attached to Umayal Girls school	1,000
	45,600

Municipal office, Karur.
Date: 30-11-49.

A Gopalakrishnan
Commissioner.

6/15/12/49.

Extract of Council Resolution No.327 dated 6-12-1949. (A)

Revised Estimate for the year 1949-50 and Budget Estimate for 1950-51 are placed before the council for scrutiny with the note of the Commissioner. General Funds. Elementary Education Funds. Etc.

Council Resolution No.327 dated 6-12-49.

The Revised Estimate for the year 1949-50 and the Budget Estimate for the year 1950-51 together with Establishment schedule as prepared by the Commissioner are approved subject to the following alterations.

Revised Estimate for 1949-50.	**Receipts.**	**Expenditure.**
A.General Account - Receipts - ordinary.		
Expenditure.		
Delete Provision made for repairs to cart-stand.		(-) 2000
B.E.1950-51.		
Receipts - Ordinary -		
Expected increase in receipts under Property Tax.	5000	
Income from Bus stand	3000	
Receipts under Bullock slaughter House to be deleted.	(-)200	
Fees under sec.247 for push carts in streets sale of eatable at Rs.6 per annum with effect from 1-4-50.	(plus) 200	
Levy of fees under sec. 270 for the Hay and fuel carts at the rate of 0-4-0 per cart per diem.	1000	
Increase in Revenue from the Daily market as per the amended conditions of the sale notice	1000	
Expenditure - ordinary-Secondary Education		
Provision for additional L.T.1. Sec. grades S.T.P.1 and P.T.S.2 alone sanctioned. Excess provision to be deleted.	(-) 3350	
Provision for additional 10 scavengers 1 lorry Driver and 1 cleaner	(plus) 4620	
Additional Provision for drain repairs	(plus) 3000	
Capital Expenditure.		
Management.		
Provision for the office building to be delted.		(-) 20000
Construction of first floor over office		(plus) 6000
Provision made for the store room of the Public works to be reduced.		(-) 2000
Communication.		
Provision made for the Rest House (Deleted)		(-) 8000
Provision made for the construction of a bridge connecting Kasim sahib street (Deleted)		(-) 2400
Cost of land Acquisition to connect Panaputhi[illegible] with North Pracakshanam Road.		(Plus) 2500
Secondary Education.		
Compound wall to the High school Play ground (deleted)		(-) 3000
Provision of a Radio at Balachapuram		(plus) 1000
Public Health.		
Projector for propaganda purposes		(plus) 3500
Purchase of a new conservancy lorry ts and to utilise the Carrier Bantom for carrying Nightsoil		(plus) 15000
Delete item towards purchase of Night soil carts		(-) 2250.
Construction of bund(deleted)		(-) 500.
[illegible] Contribution from General Account towards Elementary Education Fund account		(plus) 10040

(P.T.O.)

Property Tax need not be increased as per the note of the Commissioner. Neither the licence fees nor the Tax on carriages and animals need be increased.

Sd.Athi V.Suryanarayanan.
Chairman, Municipal council, Karur.

/True copy/

A Gopalakrishnan
Commissioner.

15/12

Details for the marked Variations.

Revised Estimate for 1949-50.

Receipts. Uptodate receipts. 4156

Owing to the assessment of new buildings it is expected 11494

	15650

Equivalent Contribution.

The actual amount sanctioned during 1949-50 is taken credit -- Rs.10236.

The contribution already sanctioned by Government is repeated. Rs.28480.

Expenditure.

Masters. Uptodate expenditure	25097
Provision for the existing permanent teachers together with 15 temporary teachers made	26873
	51970

Clerks and Servants.

Provision for 3 peons each for the schools of Kottamedu Mavadiancoil and Town elementary school. 1320.

Contribution to Provident Fund.

The strength of the Elementary school teachers has to be increased which would entail more subscribers to the Provident Fund. Rs1760.

Education tax.

The amount of expenditure incurred for the collection staff and the proportionate charges debitable to this account on the basis revenue. Rs.900.

Home Rent.

	uptodate.	744
K.Ammancoil	40	
Sannadhi street Girls school	34	
Muslim Boys school	30	
Muslim Girls school	25	
	129 x 6 --	774
		1518 or 1520.

Other items.

Uptodate expenditure	460
Dress for peons	150
Stationery forms etc.	600
Conductress for 5 schools	120
Capitation allowance	210
Sweepers for 4 schools	240
D.A. for conductress	540
Unforeseen charges	240
	2560

Furniture and apparatus	2,500	Orders placed.
Library books and maps for 12 schools	100	
Prizes and scholarship	70.	

P.T.O.

14

Repairs to buildings.

Kottamedu Elementary school	700
Repairs to thatched shed in Umayal school	400
Mavadiancoil school	300
Thirumanilayur school	300
Pandarinathanx school	300
Pasupathipalayam school	500
	2500

Details for the marked variations.

Budget Estimate for 1950-51.

Receipts. Anticipated revenue during the year for new constructions.	16,000
Other receipts:- Lease of usufructs of trees within the elementary school compounds - Sale proceeds of withered trees, clippings Grow more food etc.	100
Government contribution. Figure based on the receipts in the revised Estimate	11,740
Usual contribution by Government under sub section 37	6,560
The Municipal contribution from general account	28,480.

Government Grant.
With reference to the Government memorandum No.85034/49-1-C1 Edn. dated 7-11-49 it is hoped that the Government will give half grant for the Capital expenditure. Rs.22,800

Contribution from General account Ordinary to Capital

The Council in C.R.No. 327 dated 6.12.49 has sanctioned the contribution of Rs.19,040 to meet the deficit in the Elementary Education fund account.

Expenditure.

Provision for the permanent staff with 15 temporary assistants.	Rs.55810.
Clerks and servants (as per revised estimate)	1320
Contribution to Provident Fund.	1770.
Education tax collection charges based on the expenditure for collection establishment proportionate to the receipts under Education tax.	950.

House Rent Monthly Rs.129 x 12 --- 1548 or 1550.

Other items.

Conductress	240
Capitation allowance	250
Sweepers for 4 schools	240
D.A.for conductress	1080
Stationery fees etc.	800
	2610 or Rs.2600.

Furniture and apparatus for all schools.	1300.
Library books and maps.	80
Prizes and scholarships	70.
Repairs to Building	1500.

(a) 15

C. ELEMENTARY EDUCATION FUND ACCOUNT - KARUR MUNICIPALITY.
BUDGET ESTIMATE - 1950-51
ESTABLISHMENT SCHEDULE.

Designation.	No.of posts.	Scale of pay.	Present pay	Pay for 1950-51 including provision for next increment.	Dearness allowance.
Secondary Grades.	6.	40-1½-55-2-75.	44½	3204	1584
Higher Grades.	9.	30--1--45.	45	4860	2376
,,	2.	,,	44	1056	528
,,	2.	,,	42	1008	528
,,	3.	,,	41	1476	792
,,	6	,,	39	2808	1368
,,	1	,,	38	456	228
,,	1	,,	36	432	228
,,	1	,,	35	420	228
,,	18	,,	33	7128	4104
,,	2	,,	32	768	456
,,	7	,,	31	2604	1596
Lower Grades.	4	23--1--33	33	1584	912
				27804	14928
Temporary:					
Secondary Grade.	1	40-1½-55-2-75.	40	480	264
Higher Grades.	15	30--1--45.	30	5400	3420
Supervisor.	1	45--2--85	45	540	264
				34224	18876
Headmasters duty allowance.				492	
Add for increments.				714	160
Leave allowance at 2½%.				855	475
				36285 or 36290	19511 or 19520

Clerks & Servants:

Designation.	No.of posts.	Scale of pay.	Present pay	Pay for 1950-51 including provision for next increment.	Dearness allowance.
Peons ..	2	16--½--25	17½	420	432
,,	1	,,	16	192	216
				612	648
Add for increments.				22	
Leave allowance.				15	16
				649 or 650	664 or 670

Dearness allowance for 5 conductresses at Rs.18 p.m. each.	1080.

Municipal Office,
KARUR.

A Gopalakrishnan
Commissioner.

15/12/49

16/1

From
ri. C. Ganapathi
nicipal Commissioner,
rur.

To
The Secretary to Government,
Education and Public Health Department
Madras THROUGH The Examiner of Local
Fund Accounts, Madras and The Chairman
Municipal Council, Karur.

ASST. SECRETARY TO GOVT.
12 AUG 1948
EDUCATION AND PUBLIC HEALTH DEPT.

ir,

L.Dis.5121/48 dated 1

Sub; Tax- Education- Levy- Karur Municipality- Particulars- Submitted

Ref; Government Memorandum No. 1606 Education dated 22-6-1948 p. 108 (H)

With reference to para 1 of the above memorandum, I beg to submit that education tax is levied on vacant and agricultural lands in this Municipality as detailed below:-

AGRICULTURAL LANDS.	8½% per annum on the annual value of the properties.
VACANT LANDS.	25% on the percentage of property tax for general purposes i.e. 2 annas for every 320 sq. yards or part thereof per half year.

60160

Regarding para 3 of the above memorandum, I beg to state that the income derived by education tax on agricultural lands is Rs. 12265-0-0. The rate of education tax being at 1-5/6 per year.

If education tax is levied on the agricultural lands under Section 34(1) of the Madras Elementary Education Act, at 25% on the percentage of property tax for general purposes as in the case of vacant lands, the income per year comes to Rs. 14216/. Thus there will be an additional income of nearly Rs.2000 per year.

C. Ganapathy
10.8.48
Commissioner.

s.n.10.8.

Advance copy submitted to the Secretary to Government, Education and Public Health Department, Madras
,, Examiner of Local Fund Accounts, Madras

(11) 19

8943

ASSISTANT EXAMINER OF LOCAL FUND ACCOUNTS
8 JAN 49
TRICHINOPOLY

From
Sri. C. Ganapathi
Municipal Commissioner,
Karur.

To
The Examiner of Local Fund
Accounts, Madras.

Sir,

D.Dis. 138/49. dated 6-1-1949

Sub; Tax- Education- Levy in Municipal Areas- Karur Municipality Proposals- Submitted

---

Ref; Your letter L.F.No. 8472 dated 4th January 1949 not read

With reference to your letter quoted above, I have to state that the aggregate of property tax is now, 17-3/5% on the annual value of the properties, as detailed below:-

Tax for general purposes.	... ...	8½% per year.
Water and Drainage Tax	... ...	4-1/10% ,,
Scavenging Tax	... ...	4% ,,
Lighting Tax	... ...	1% ,,
Total		17-3/5% ,,,

Education tax may be levied at 12½% of this aggregate tax The particulars of education tax as existing at present and as proposed are furnished below in the prescribed form.

Nature of property on which tax is levied.	Existing rate of levy of education tax.	Percentage of education tax to property tax as levied.	Proposed rate of levy of education tax percentage.	Financial implications of the proposals made.
(1) Buildings.	1-5/6% on annual value	10-4%	12½ of property tax.	Increase Rs.2480/-
(2) Agricultural lands.	1-5/6% on annual value.	21.5%	do	Decrease-Rs.230/
(3) Vacant Lands.	4 annas for 320 sq.yards per annum. ~~from~~ ~~[illegible]~~.	1¼%	4 annas per 320 sq.yards (1¼% of property tax).	Nil.

C. Ganapathy 6.1.49
Commissioner.

s.n.6.1.1949.
Copy to the Dt. Inspector of Local Fund Accounts, Tiruchirapalli.

~~18~~/209

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8

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(12) 9

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189

From
Sri.C.Ganapathy,
Municipal Commissioner,
K A R U R.

To
The Secretary to Governement,
Education and Public Health
Deapartment,
MADRAS.
Thro' Chairman of the Municipal
Council, Karur.

ASST. SECRETARY TO GOVERNMENT
9 - MAR
EDUCATION AND PUBLIC HEALTH DEPT.

D2/2224-49 dated 7-3-49.

Sir,

Sub:-Tax-Education Tax-Levy on vacant lands-clarification-requested.

18116 p.103 (N)

Ref:-G.O.No.554/Edn.dated 28-2-49.

In the fourth sentence of the above Government Order it is stated that "as education tax is levied as a surcharge on property tax ~~is~~ the levy of eduction tax on the basis of annual value will not be in order while property tax is levied on the basis of capital value or extent." It will appear from this sentence that the levy of education tax on the basis of extent will be in order while property tax is levied on the basis of extent. This council is now collecting both property tax and education tax on the basis of extent (that is, one ruppe per 320 sq.yards or part there-of per annum as property tax and 4as. for 320 sq.yards or part thereof per annum as education tax). Still Government have changed the basis of levy from extent to 'a percentage of property tax'. The idea is that as education tax is levied as a surcharge on property tax, the levy of education tax on any basis other than as a surcharge at a certain percentage of property tax, will be irregular. If it is not like this, there will be no irregularity in the system followed by this Municipality at present. I request to be advised if my presumption is not correct. I have however given effect to the Government Order.

C. Ganapathy
Commissioner.
7.3.49.

Forwarded.

7/3/49

Chairman, Municipal Council,
KARUR.

4

F.D.

(13) 23

Education Deptt.

Extract from the file (C.No.2741/50) of L.A.Deptt. Bud II. relating to Budget Estimate -1950-51-Karur Ml.Cl.

***

x x x

8(b): Elementary Education Account: The standard contribution is Rs.19,060/- The estimates provide for a contribution of Rs.28,480/- from the general to E.E. Acct.in both the years 1949-50 and 1950-51. In addition, a sum of Rs.19,060/-is proposed to be contributed to the E.E.Acct.capital in 1950-51. These contributions may stand. In 1948-49 the entire A.T.C. of Rs.27,072/- sanctioned in that year was adjusted to the E.E.Acct. The E.E.Acct.for 1948-49 closed with a balance of Rs.12,003/- A sum of Rs.12,003/- should therefore be adjusted from the E.E.Acct to the conservancy fund account. If this is done, the E.E.Acct.for 1949-50 will close with a deficit of Rs.4,173/-(x) including the opening deficit of Rs.4,173/ The question of avoiding a deficit in the E.E.Acct. may be considered while examining the E.E.Budget.

(x) The B.E. for 1950-51 will close with a deficit of Rs. 8243/- - -

x x x

The Elementary Education Account of the Ml.Cl. is self-supporting with large contribution from the General Account. The Lighting and the W.& D.Accounts are self-supporting. The rate of property tax in the municipality is only 19 13/30 percent per annum.

A.S.(L.A.)

E.& P.H.(C1)

para 8(b): The proposed contributions may stand. The question of avoiding a deficit in the E.E.Account will be considered while examining the E.E.budget.

I.B.M.
6.3.50

Rate of taxation.

General	8½
Lighting	1
W.& D.	4 1/10
Scavenging	~~1~~ 5/6 4
Education	~~4~~ 1 5/6
	~~18~~ 19 13/30%

Edn (C).

C. No: 7793/50

B. E for 1950-51 - Elementary Education Fund - Municipal Council, Karur - Orders passed

20/16/5

From the Commissioner, Karur Municipality
No nil dated 30. 11. 1949

p3cf

From the Director of Public Instruction
No: 76 B3/49-50 dated 27-1-1950

p1cf

Order No: 1517 Edn dated 16-5-50

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, Karur:-

2. R. E for 1949-50:-

(i) The credit taken for ✱ Government ~~[illegible]~~ contribution of Rs 10,236 under section 37 of the Elementary Education Act should be revised to Rs 10,237.

p1nf

(ii) The credit taken for Government contribution under the proviso to section 37 of the Elementary Education Act should be reduced to Rs 6,557.

p1nf

(iii) In 1948-49, the entire Arrear Toll compensation of Rs 27,072 sanctioned in that year was adjusted to the Elementary Education Account. The Elementary Education Account for 1948-49 closed with a balance of Rs 12,003. A sum of Rs 12,003 should, therefore, be adjusted from the Elementary Education Account to the Conservancy fund account.

p1nf

(iv) The R. E is expected to close with a deficit of Rs 4,176. ~~The Commissioner, Karur Municipality should avoid this~~ the deficit should be avoided (by making an additional contribution from the General fund to the Elementa

Education Fund -

3. B. E for 1950-51:-

(i) The credit taken for Government contribution under the proviso to Section 37 of the Elementary Education Act should be reduced to Rs 6,557.

p2 ref

(ii) The B.E is anticipated to close with a deficit of Rs 9336 ~~deficit of Rs~~. In order to meet a portion of the deficit, the Government under Sub-Section (2) of Section 35 of the Madras Elementary Education Act, 1920, as amended direct the municipal council, Karur to alter the rate of levy of Education tax within its area from 1 5/6 % of the annual value of properties to 2 1/2 % of the annual value of properties with effect from 1-4-1950.

p2 ref

(iii) The sanctioned budget will be as shown in the annexure below.

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

Despd
RP 18/5

To
The Commr., Karur Mpl'ty
(through the DEO)
[with a copy of 'A' on p(4)]
the DPI
The Ex. of L.F. Accts
copy to L.A. Dept
3 5/4

KA
24/4/50
2/5/50

OBM
2/5/50

Annexure
p3 infra.

RP
3/5

ANNEXURE.

	Rs
Opening balance (as revised)	Nil

RECEIPTS:

1. Education tax	21,000
2. Fines and Penalties	
3. Income from securities	
4. School fees	
2. Other receipts	100
6. Government Grant	
(i) Under Section 37 of the E.E. Act	10,237
(ii) under the proviso to Sec. 37 of the Act.	6,557
(iii) compensation for the loss of education tax levied as surcharge on profession tax.	
(iv) Adjustment from the A.T.C. grant.	
7. Contribution from the General Funds	34,480
DEDUCT Refunds.	
Amount transferred to capital.	
Total Ordinary	72,374
CAPITAL	
Government grant	22,800
~~Amount transferred from ordinary~~ Contribution from the General account	19,040
Total ordinary & capital	1,14,214
Total including opening balance.	1,14,214

EXPENDITURE.

	Rs
1. Staff:	
Salaries & allowances ~~Masters~~ Clerks & servants	57,130
Contribution to P.F.	1,770
Edn. tax-collection charges	950
2. CONTINGENCIES & EQUIPMENT	
Contingencies	
House rent	1,550
Other items	2,600
Equipment:	1,300
~~Furniture & apparatus~~	
~~Library~~ Books & maps	80
~~Other items~~	
3. Prizes & scholarships	70
4. Repairs to buildings	1,500
5. Interest on and re-payment of debt	
6. Repayment of advance to Govt.	
Total:	66,950
CAPITAL	
Lands & buildings	45,600
Total (ordinary and capital)	1,12,550
Closing balance	1,664

OBM
2/5/50

16

C. no: 7793/50

Edn (D).

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

p3cf From the Commissioner, Karur Municipality
No: nil dated 30-11-1949

p1cf From the Director of Public Instruction
No: 76 B3/49-50 d 27-1-1950.

The R. E for 1949-50 and the B. E for 1950-51 of the E. E. Fund of the Municipal Council, Karur, call for the following remarks:-

2. R. E for 1949-50:-

(i) Government grant under Section 37 of the Elementary Education Act:- The credit taken for an amount of Rs 10,236 under this head should be raised to Rs 10,237. p5cf

(ii) Government grant under the proviso to Section 37 of the Elementary Education Act:- The credit taken under this head should be reduced to Rs 6557. p5cf

(iii) L.A have agreed to a contribution of Rs 28,400 from the General account to the Elementary Education Account p5cf

(iv) In view of the remarks of LA on p 23 cf, the amount of Rs 12,003 may be adjusted to the conservancy fund account. The R. E for 1949-50 will then open with a nil balance.

(v) Revised with reference to the suggestions above, the R. E is anticipated to close with a ~~bala~~ deficit of Rs 4176.

3. B. E for 1950-51

(i) Government grant under Section 37 of the Elementary Education Act:-

The rate of Education tax levied in the municipality is 1 5/8% of p.r and the rate of Government Contribution is 1 1/3% of p.r. The Council will not get any additional Contribution with reference to the recent decision of the Government. The credit taken under this head may be limited to Rs 10,237

(ii) Government grant under the proviso to Section 37 of the Elementary Education Act:- The credit taken under this head should be raised to Rs 6557.

(iii) "Capital - Government Grant":- An amount of Rs 22,800/- has been shown against this item. The proposal to sanction building grants for the construction of three municipal elementary schools is under consideration as Part II Scheme for 1950-51." The provision may therefore be allowed to stand.

(iv) Revised with reference to the suggestions above, the B.E is anticipated to close with a deficit of Rs 13,512. LA may be requested to examine whether contribution from the General funds can be increased to tide over this deficit. If this is not feasible, the question of increasing the rate of education tax or paying a subsidy from the Provincial funds has to be considered. | A.

LA may see for remarks.

KA
21.3.50

21/3/50

OM
22/3/50 LA

U.O: 7793/50-1 Edn.
22/3/50

LOCAL ADMINISTRATION DEPARTMENT
23 MAR 1950
12458
SECRETARIAT, MADRAS

27/3

L.A. Dept.

The contributions shown in the Ele. Edn. budget and those provided for in the general budget are the same viz. Rs. 25,480 for each of the two years 1949-50 and 1950-51. The general account of the Cl. for 1950-51 is expected to close with a balance of Rs. 27,958 against the required minimum of Rs. 21,280. B | This Dept. may therefore agree to ~~the~~ an additional contribution of Rs. 6,000 from the Gl. Acct. to the E.E. Acct. in 1950-51. There will still be a deficit of Rs. 7,512 in the E.E. Acct. The rate of Edn. tax in this municipality is very low viz. 1 5/16 p.c. p.a. It may perhaps be increased to 2 1/2 p.c. p.a. The total rate of tax in the Municipality will then be 20 9/10 p.c. p.a.

JM
27.3.50

The

The file may be recd. to Edn. Dept.

S.S.S.
25/3/50.

JM
27.3.50

Secy

Edn.

4907

27/3

L.A. U.O. No 12458/50-1 (Bud. II)
27.3.50

Edn (D)

Please see the LA note on pp 2-3 above. The deficit of Rs 13,512 referred to at 'A' on p 2 ante, is inclusive of the deficit in the RE for 1949-50 viz Rs 4,176. The B.E closes with a deficit of Rs 9,336 without taking into account the deficit in the R.E. LA agrees to an additional contribution of Rs 6,000 from the General Accounts to the E.E Acct in the BE for 1950-51. There will still be a deficit of Rs 3,336. This Dept may agree with LA to the increase of Education tax from 1 5/16 % of p.v to 2 1/2 % of p.v p.a. This proposal will cover the deficit.

LA may be requested to state whether the deficit of Rs 4176 anticipated in the RE may be avoided by an additional contribution from the General account.

28 .. 1950
4907
EDUCATION DEPARTMENT

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OM
5/4/50 LA

Edn. U.O. 7793/50-1-D
5.4.50

LAD(E)

Please see the previous note of this Dept. on p 2 above, and the further note of Edn. Dept. above. Edn. Dept. has requested this Dept. to state whether the deficit of Rs 4176 anticipated in the R.E. of the Ele. Edn budget may be avoided by an additional contribution from the General acct. After ~~approving~~ making an additional contribution of Rs 6,000/-

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14843
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from the General account to the Ele: Edn. account, the B.E. of the gl. account for 1950-51 is expected to close with a balance of Rs 21,908/- against the required minimum of Rs 21,280/-. The Gl. can afford to make an additional contribution of Rs 4176/- from gl. fund to Ele. Edn. account. With these remarks the file may be returned to Edn. Dept.

Jo
14.4.50

15/4/50

15/4/50 Edn

17923

CB. 27,908
Contribut: 6000
CB 21,908

ASSISTANT SECRETARY
18 APR 1950
EDUCATION DEPARTMENT
7643

D

Please see the note of LA (Depb) above. That Depb has agreed to make contributions of Rs 4,176 and Rs 6,000 from the General fund to the Elementary Education fund in the R.E. for 1949-50 and the B.E. for 1950-51 respectively. Even with the above contributions, the B.E. is anticipated to close with a deficit of Rs 3,336. LA have proposed to increase the rate of Education tax from 1 5/6 % M.V. p.a (or 10 5/12 % of propy tax per annum) to 2 1/2 % of M.V. p.a (or 14 9/44 % of propy tax per annum) to cover this deficit. This Department have agreed with LA. A draft order is submitted. The file may be circulated to HM (E&L) and HM (LA) for approval of para 3 (ii) of the draft.

LA. 20:14843-1C
17.4.50

SECRETARY
15 MAY 1950
EDUCATION DEPARTMENT

29/4/50

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8/5 H.M. (E. & L.)

H.M. (L.A.) 11/5