EDUCATION 1950 DEPARTMENT.

MS. SERIES.

G.O. No. 1668. Edn.

DATED. 3. 6. 50.

21

Sub: B.R. for 1950 - 51. Elementary Education Fund - Municipal Council UDIPI. orders passed

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.

R.O.P. 107 B3/49-50 dated 23-2-50.

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

Ref: From the Commissioner, No.B1-5193-5/49 dated 9-1-50.

Submitted.

061

2. Revised Estimate for 1949-50: "Expenditure - Ordinary" is in excess of the budget provision and therefore, requires specific sanction of Government.

3. Accommodation is inadequate in 3 of the 5 schools. One schools continues to be ill-ventilated and ill-lighted.

4. 3 schools have not been provided with gardens.

5. Play-areas in 4 schools are insufficient and this needs urgent attention of the Council.

6. The supply of equipment needs to be augmented in one school.

7. Better sanitary provision is required for the Municipal Muslim Schools.

For Director of Public Instruction.

To

The Secretary to Government,
Education and Public Health Department.

Copy to B2 (3 copies)
vs.25.2.

Roc.No.B1-5193-5/49.

Municipal Office, Udipi.
9. 1. 1950.

From
Sri V. Balagangadharan, B.A., (Hons.)
Municipal Commissioner, Udipi.

Rof 107 B3/50

13 JAN 1950

..3977

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

Thro'
The Chairman, Municipal Council, Udipi.
&
The Director of Public Instruction, Madras.

Sir,

Sub: Budget Estimate--Municipal Council, Udipi--1949-50--Ele. Education Fund--submitted.
Ref: C.No.1905-B1/49, dated 22.10.49 of the Director of Public Instruction, Madras.

I beg to submit herewith in duplicate the Revised Estimate for 1949-50 and Budget Estimate for 1950-51 with the prescribed enclosures and the schedule of Establishment relating to the Ele. Education fund of the council and also a copy of Res.No.9 dated 30. 12. 1949 of the council sanctioning the same.

2. The council has not modified any of the figures in the Revised or Budget Estimates as proposed by me.

3. On the receipt side, the credit taken against "Education Tax" in the Revised Estimate would appear to be very large when compared with the actuals for 1948-49 and credit taken for the budget year. The difference is due to the anticipated realisation in 1949-50 of the -- arrears of property tax due from Government for the half year ended - 31. 3. 1949, on the properties owned by them in this Municipality. The Government grants under section 37 and the proviso thereto taken credit in the Revised Estimate for 1949-50 have been sanctioned in G.O.Rt.No. 133, Education, dated 12.11.49 and G.O.No. 1754, Edn., dated 27. 5. 1949. The amounts have however been rounded of to the nearest tens of rupees. The credit taken for the grants under section 37 in the Budget Estimate based on the anticipated realisation of education tax in 1949-50. It is however subject to the alteration on the actual realisation of the tax. In view of the increased expenditure under Ele. Eduction Fund, the council has approved by proposal to increase its contribution from General funds to Rs.8520/- in each of the financial years 1949-50 and 1950-1951 as against Rs.4980/- contributed in 1948-49.

4. Under capital, the sum of Rs.7000/- taken credit in the Revised Estimate for 1949-50 against "Government Grant" represents the grant sanctioned in G.O.No. 3004, Edn., dated 26. 9. 49. The construction of the building to house the Udipi South Girls' Higher Ele. School has been under-taken by the Citizens' Committee and the work is in progress. The cost of the work is proposed to be met out of the collections made by citizens' Committee, the Government grant of Rs.7000/- and the contribution of Rs.16,800/- proposed to be made by the Council. This course has been approved by the Government in their orders issued in Government Memorandum No.77207-49/5C1, Edn., dated 16. 11. 49.

5. The schedule of Establishment for which provision has been made in the Revised Estimate for 1949-50 and Budget Estimate for 1950-51 is enclosed. The rates of fixed Contingencies and house rent for which provision has been made have been noted in the schedule. The increase in the cost of Establishment was due to the appointment of temporary teachers sanctioned because of the increase in the strength and attendance in two of the Elementary schools maintained by the Council. It is also anticipated that the temporary staff will be sanctioned in the Budget year for which provision has been made on the basis of the existing conditions. The provision made for Establishment is inclusive

of the provision made for the grant of increments and leave calculated at 2½% of the total annual cost on Establishment sion made against other heads of account calls for no deta planation as it is made for ~~normal~~ requirements.

6. Under capital provision has been made in the Estimate for 1949-50 for a sum of Rs.23,800/- for the construct building referred to in para 4 supra. The provision made for the supply of furniture in the Revised Estimate is based on the estimates sanctioned by the council in view of the increased staff and the increased strength and average attendance. Provision of Rs.5000/- made in Budget Estimate for 1950-51 is intended for the construction of school building, to house the Kinnimulki Girls' school, the land for which has been applied for alienation. Amounts provided for against other heads of account in the Revised Estimate for 1949-50 and Budget Estimate for 1950-51 are quite normal calling for no detailed explanation.

7. No provision has been made either in the Revised Estimate or in the Budget Estimate for repairs to rent free buildings.

8. I request that the Government may be pleased to sanction the Budget Estimate for 1950-51 and communicate their orders at an early date.

Commissioner, U.M.
16.1.50.

Forwarded

Chairman, U.M.C.

Elementary Education Account.

Revised Estimate for 1949-50 and Budget Estimate for 1950-51. Summary for 1950-51.

	Opening balance.	Receipts.	Expenditure.	Closing balance.	Remarks.
Ordinary.....	1310	30,000	31,310		
Capital.....	--	5,500	5,500		
Total	1310	35,500	36,810		

Head of Account.	Budget estimate for 1949-1950.	Revised estimate for 1949-1950.	Estimated deficit or - excess for 1949-1950.	Budget estimate for 1950-1951.	Actuals for 1948-1949.	Actuals from -- april to Sept.'48.	Actuals from-- april to Sept. 1949.	Remarks
1	2	3	4	5	6	7	8	9
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Opening balance.	160	810	650	1010	1558	1558	812	
Receipts-ordinary.								
1.Education tax.	12350	21340	8790	15110	15635	1280	2111	
5.Contributions.					20			
6.Other Receipts.	20	10	10	10	35	15	3	
7.Government grant.								
(i)Under section 37 of the Ele.Education Act.....	6430	8330	1900	11330	6433	6433	--	
(ii)Under Proviso to section 37 of the Ele.Education Act.	630	630		630	626	312	312	
8.Contribution from the General Account.	8520	8520		8520	4980	4980	8520	
Deduct refunds.	- 50	- 100	- 50	- 100	- 22			
Deduct Amount transferred to capital....	-450	- 7950	-7500	-5500	-415	-201	-276	
Total.....	27650	30780	3130	30000	27262	12819	10670	
Receipts-Capital.								
1.Government grants.		7000	7000					
2.Contributions.	10,000		- 10000					
4.Contributions from General-Account-Ordinary.	17000	10000	-7000					
6.Add amount transferred from ordinary.	450	7950	7500	5500	445	201	276	
Total.....	27450	24950	-2500	5500/-	445	201	276	
Total Receipts -- Ordinary & Capital	55100	55730	630	35500	27707	13020	10946	
Grand total,including opening balance.	55260	56540	1280	36810	29265	14578	11758	

P.T.O.

1	2	3	4	5	6	7	8	9
Expenditure-Ordinary.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1.Staff-salaries & allowance.								
Masters --do--	15580	16470	890	17390	15137	7439	7902	
Dearness Allowance.	8400	9190	790	9420	8653	4290	4470	
Contribution to Provident Fund.	900	1030	130	1080	736		3	
Collection charges.....	900	1430	530	1180	1039			
3.Contingencies & Equipment.								
Contingencies-House rent.	860	910	50	920	795	354	429	
Other items.	650	820	170	840	711	355	431	
Equipment-furniture etc.	150	100	-50	100	87	87		
Library books & Maps.	50	30	-20	30				
Other items. . . .	100	150	50	150	29	19	98	
4. Repairs to Buildings.	310	150	160	200	821	701	55	
Total.....	27900	30280	2380	31310	28008	13225	13388	
Capital.								
1. Land and buildings.	27000	23800	- 3200	5000	20	20		
2.Equipment.								
(1) Furniture & apparatus.	250	950	700	300	425	181	198	
(2) Library Books & Maps.	120	120		120			78	
4.Other items.	80	80		80				
Total.....	27450	24950	-2500	5500	445	201	276	
Total Expenditure-Ordinary and Capital.....	55350	55230	- 120	36810	28453	13426	13664	
Closing balance.....	-90	1310	1400	nil	842	1152	-1906	
Grand total-including closing balance.....	55260	56540	1280	36810	29265	14578	11758	

MUNICIPAL OFFICE,UDIPI.
DATED: 18-11-1949.

8/11 COMMISSIONER,U.M.

Appendix.

Referred to in the rules framed under the Madras Educational Rules.

UDIPI MUNICIPALITY.

Particualrs.	
1. Number of Schools on the date of submission of the budget for --- 1950-51.	Standards above V. / Standard V / Standards IV / Standards III / Standards II / Standards I 1 / 4 / . / . / . / .
2. Number of schools proposed to be opened during the year.	Nil.
3. Total number of teachers employed in all schools under the management of the Local body on the --- date of submission of the budget the scales of pay in force and -- the number of teachers in each -- school.	Separate statement enclosed.
4. Number of additional teachers proposed to be employed (i) in the existing schools & (ii) schools to be newly opened during the ensuing year and the scale of pay.....	Two secondary grade teachers each on a scale of pay of Rs.40-1½-55-2-75 and four Higher Ele. grade teachers each on a scale of pay of Rs.30-1-45 are proposed to be appointed in the ensuing year owing to the increase in the strength and average atteandance in the existing schools. In fact these posts have been sanctioned in the current year on the temporary basis. No new schols are proposed to be opened in the Budget year.
5. If the scale of pay is proposed to be revised the total number of teachers affected showing the proposed and present schles of pay and the extra provision -- made for the purpose. . . .	The scales of pay are not proposed to be revised, nor any provision made in the budget for the purpose.

MUNICIPAL OFFICE, Udipi.

Dated: 18-11-1949.

9/11 COMMISSIONER, U.M.

DY 16.150

Enclosure referred to in item 3 overleaf.

Name of the School.	Grade.	Scale of pay.	Number of teachers.	Remarks.
1	2	3	4	5
1. Sri A.L.N.Rao School.	Secondary Grade trained.	40-1½-55-2-75	1	
	Higher Ele.grade trained.	30-1-45	6	
2. Udipi North School.	Higher Ele.Grade trained.	30-1-45.	7	
3. Municipal Hindustani School.....	Higher Ele.grade trained.	30-1-45.	3	
4. Kinnimulki Girls'School.	--do--	30-1-45.	6	
5. Udipi South Girls'Higher Elementary School.....	Secondary grade trained-~~Kannada Pandit~~.....	40-1½-55-2-75	3	
	Higher Ele.grade trained.....	30-1-45	6	
	Lower Ele.grade trained.....	23-1-33	1	
	Total.....		33	

Temporary (Now in the Employ)

1. Udipi North School.	Higher Ele.grade trained.	30-1-45	2	
2. Udipi South Girls' Higher Ele.School.	Secondary grade trained-Kannada Pundit.....	40-1½-55-2-75	1	
	Secondary grade trained teacher	40-1½-55-2-75	1	
	Higher Ele.grade trained.....	30-1-45.	2	
	Grand Total.....		39	

MUNICIPAL OFFICE,UDIPI.
DATED: 18-11-1949.

10/11 COMMISSIONER,U.M.

16.1.50

1	2	3	4	5	7	8	9	10	11
			4. Kinnimulki Girls' School.						
1.	G.O.No.1601,L.S.G.dated 25-4-1936.	Headmistress.	Srimathi R. Wilson.	30-1-45	22-0-0	43-0-0 3-0-0	22-0-0	14-0-0	5-0-0
			Duty allowance.						
2.	--do--	Asst.teacher.	Srimathi B.Drugamma.	30-1-45	19-0-0	35-0-0	19-0-0		
3.	--do--	--do--	Srimathi Carmine D'Souza.	30-1-45	19-0-0	34-0-0	19-0-0		
4.	--do--	--do--	Srimathi Catherine D'Souza.	30-1-45	19-0-0	35-0-0	19-0-0		
5.	C.Res.No.32 dated 5-8-1937.	--do--	Srimathi Dwaraki.	30-1-45	19-0-0	34-0-0	19-0-0		
6.	C.Res.No.11 dated 30-9-46.	--do--	Srimathi K.Padmavathi	30-1-45	19-0-0	33-0-0	19-0-0		
			S.Udipi South Girls' Higher Ele. Sch.						
		Headmistess.	Srimathi B.Lalitha Bai on long lea						
1.	C.Res.No.6 dated 29-6-42	--do--	Srimathi B.Devaki.	40-1½-55-2-75	22-0-0	46-0-0 5-0-0	22-0-0	37-8-0	70-0
			Duty allowance.						
2.	C.Res.No.10 dated 28-7-43	Asst.teacher.	A.C.Manorama.	40-1½-55-2-75	22-0-0	46-0-0	22-0-0		
3.	C.Res.No.14 dated 5-9-44.	--do--	K.G.Shashikala.	40-1½-55-2-75	22-0-0	41-8-0	22-0-0		
4.	G.O.No.1601,L.S.G/D/25-4-36.	--do--	K.Srimanthi Bai.	30-1-45	21-0-0,	41-0-0	22-0-0		
5.	--do--	--do--	J. Vedamuthu.	30-1-45	19-0-0	34-0-0	19-0-0		
6.	--do--	--do--	C.H.Bungere.	30-1-45	19-0-0	35-0-0	19-0-0		
7.	--do--	--do--	H. Nagamma.	23-1-33	19-0-0	33-0-0	19-0-0		
8.	C.Res.No.32dated 5-8-37.	--do---	C.Indira Bai.	30-1-45	19-0-0	34-0-0	19-0-0		
9.	C.Res.No.47 dated 28-9-37.	--do--	U. Girija.	30-1-45	19-0-0	34-0-0	19-0-0		
10.	C.Res.No.11 dated 28-5-49.	Full time Pre-voctional teacher.	K.R. Kamala Bai.	30-1-45	19-0-0	30-0-0	19-0-0		
11.		Conductress.	Narshi Sherigarth.	Rs.10/-					28.0.0
			Total.....	17	646-0-0	1205-0-0	648-0-0	76-8-0	53-0
			Temporary Establishment.						
1.	C.Res.No.6 dated 11-6-49.	Additional teacher	B.Sharada Bai	30-1-45	19-0-0	30-0-0	19-0-0		
2.	C.Res.No.10 dated 30-7-49.	Temporary Addition teacher.	C.Sharada Bai.	30-1-45	19-0-0	30-0-0	19-0-0		

P.T.O.

1	2	3	4	5	7	8	9	10	11
			4. Kinnimulki Girls' School.						
1.	G.O.No.1601,L.S.G.dated 25-4-1936.	Headmistress.	Srimathi R. Wilson. Duty allowance.	30-1-45	40-0	22-0-0	43-0-0 3-0-0	22-0-0	14-0-0 5-0-0
2.	--do--	Asst.teacher.	Srimathi B.Drugamma.	30-1-45	2[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
3.	--do--	--do--	Srimathi Carmine D'Souza.	30-1-45	36-0	19-0-0	34-0-0	19-0-0	
4.	--do--	--do--	Srimathi Catherine D'Souza.	30-1-45	[illegible]	19-0-0	35-0-0	19-0-0	
5.	C.Res.No.32 dated 5-8-1937.	--do--	Srimathi Dwaraki.	30-1-45	[illegible]	19-0-0	34-0-0	19-0-0	
6.	C.Res.No.11 dated 30-9-46.	--do--	Srimathi K.Padmavathi	30-1-45	[illegible]	19-0-0	33-0-0	19-0-0	
			5.Udipi South Girsls' Higher Ele.Sch						
		Headmistess.	Srimathi B.Lalitha Bai on long lea						
1.	C.Res.No.6 dated 29-6-42	--do--	Srimathi B.Devaki. Duty allowance.	40-1½-55-2-75	40-0	22-0-0	46-0-0 5-0-0	22-0-0	37-8-0 70-0
2.	C.Res.No.10 dated 28-7-43	Asst.teacher.	A.C.Manorama.	40-1½-55-2-75	44-8-0	22-0-0	46-0-0	22-0-0	
3.	C.Res.No.14 dated 5-9-44.	--do--	K.G.Shashikala.	40-1½-55-2-75	41-8-0	22-0-0	41-8-0	22-0-0	
4.	G.O.No.1601,L.S.G/D/25-4-36.	--do--	K.Srimanthi Bai.	30-1-45	40-0-0	21-0-0,	41-0-0	22-0-0	
5.	--do--	--do--	J. Vedamuthu.	30-1-45	33-0-0	19-0-0	34-0-0	19-0-0	
6.	--do--	--do--	C.H.Bungere.	30-1-45	34-0-0	19-0-0	35-0-0	19-0-0	
7.	--do--	--do--	H. Nagamma.	23-1-33	32-0-0	19-0-0	33-0-0	19-0-0	
8.	C.Res.No.32dated 5-8-37.	--do---	C.Indira Bai.	30-1-45	33-0-0	19-0-0	34-0-0	19-0-0	
9.	C.Res.No.47 dated 28-9-37.	--do--	U. Girija.	30-1-45	33-0-0	19-0-0	34-0-0	19-0-0	
10.	C.Res.No.11 dated 28-5-49.	Full time Provoctional teacher.	K.R. Kamala Bai.	30-1-45	30-0-0	19-0-0	30-0-0	19-0-0	
11.		Conductress.	Narshi Sherigarth.	Rs.10/-					28.0.0
			Total.....		11[illegible]7-8-0	646-0-0	1205-0-0	648-0-0	76-8-0 53-0
			Temporary Establishment.						
1.	C.Res.No.6 dated 11-6-49.	Additional teacher	B.Sharada Bai	30-1-45	30-0-0	19-0-0	30-0-0	19-0-0	
2.	C.Res.No.10 dated 30-7-49.	Temporary Addition teacher.	C.Sharada Bai.	30-1-45	30-0-0	19-0-0	30-0-0	19-0-0	

P.T.O.

1.	2	3	4	5		7	8	9	10	11
1.	C.Res.No.6 dated 11-6-49.	Secondary grade additional teacher.	Sri K. Vadiraj Achar.	40-1½-55-2-75	,40	21-0-0	40-0-0	21-0-0		
2.	--do--	Higher Ele. grade teacher.	Srimathi K.Ananki Bai.	30-1-45	31	19-0-0	31-0-0	19-0-0		
3.	C.Res.No.11/30-7-1949.	Secondary grade additional teacher.	Teresa Saldnha	40-1½-55-2-75	31	19-0-0	40-0-0	29-0-0		
4.	--do--	Higher Ele. grade temp. additional teacher.	K. Parvathi.	30-1-45	31	19-0-0	31-0-0	19-0-0		
					193	116-0-0	202-0-0	118-0-0		

MUNICIPAL OFFICE, UDIPI.
DATED: 18-11-1949.

11/11 COMMISSIONER, U.M.

18

Copy of the Council's Resolution No. 9 dated 30. 12. 1949.

Read Revised estimate for 1949-50 and the budget estimate for 1950-51 under General Fund, lighting fund, Ele.Education Fund and Town Planning Fund Accounts of the Municipalit, with all the enclosures there to and other subsidiary enclosures thereto & including Schedules of Establishments.

Also Council's Res.No.40, dated 10.12.49 and the recommendation dated 22.12.49 of the Finance Committee.

Resolution.

"Sanctioned subject to the recommendation made by the Finance Committee"

Sd. A.B. Krishnaraj,
Vice-Chairman.

/True copy/

Commissioner, U.M.

16.1.50

20/

Copy of the Proceedings of the meeting of the Finance Committee held at the municipad office, Udipi, on Thursday the 22nd December,1949, at 8.30 A.M. 21

Read Revised Estimate for 1949-50 and Budget estimate for 1950-51 under General Fund,Lighting Fund,Ele.Education fund and Town Planning Fund accounts with all the enclosures.

"The committee recommends that the revised and budget estimates be passed and sanctioned subject to the following modifications.

Delete provision made for the following:

Dust bins	Rs.400/-
Repairs to drains in Temple square	Rs.1000/-
Avenue cages	Rs.1000/-
Shed in market.	Rs.3000/-

12

Provide funds for the following:

Drain coverings in Badagapete.	Rs. 500/-
Gundibail Doddannagudde Road.	Rs.1000/-
Bannanje Ward Cardi foot bridge.	Rs.1000/-
Acquisition to connect taluq office road with Valakadu road.	Rs.1800/-
	Rs.4300/-

Sd. U. S. Nayak,
Chairman/22.12.1949.

/True copy/

3/11 COMMISSIONER,U.M.

D/16.1.50

C.F. 32.

In reply, please quote number, date and short title.

Local Administration DEPARTMENT.

Received *Registered*

From (Name) Sri T.Harischandra Rao

(Designation) Commissioner, Udipi Municipality

Post Box ....., (STATION) Udipi.

Telegraphic Address .....

ACCOUNTANT GENERAL OF LOCAL FUND ACCOUNTS
2 AUG
3162
MADRAS

To

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

Thro'

The Examiner of Local Funds Accounts, Madras &
The Chairman, Municipal Council, Udipi & Dt. Inspector of L.F.Accounts, S.K.

Sir,

D.Dis.3937/48 dated 27.7.1948.

*Subject:- Tax-Property-Education tax-Levy in Municipal Areas-Proposals submitted.

Ref:- Government Order.Ms.No.1606,Edn.dated 22.6.1948.

ENCLOSURES .....

.....

.....

SPARE COPIES .....

The present rate of Education Tax levied by this Council is 3¼% per annum on the annual rentals of properties only. I propose that the Education tax at 30% of the property tax leviable on all classes of properties for general scavenging and lighting purposes may be levied under Section 34(1) of the Madras Elementary Education Act 1920. This brings an additional income of Rs682/- per annum as shown in the list enclosed.

ENCLOSURE.

1. The total demand under property tax for all purposes as settled at present .	}	Rs 55,220-0-0
2. Education tax levied at 3¼% for this sum comes to	}	"12,363-0-0
3. Total demand under property tax excluding taxes on Agricultural and Vacant Lands	}	49,285-0-0
4. 3¼% of Rs 49,285/-	}	" 11,735-0-0
5. 30% of the Property tax leviable on all classes of properties .. .. (Rs 49285-11735+2598+3337) 30/100)	}	13045-0-0
6. Net Increase (Rs13,045-12,363) .. =		Rs 682-0-0

Copy to the Examiner of L.F.Accounts, Madras.

Commissioner, U.M.

Forwarded

Chairman, Municipal Council,
Udipi.

L.Dis. 4496/48. Municipal Office, Udipi.
Dated 14-8-1948.

From

Sri T. Harischandra Rao,
Commissioner,
Udipi Municipality, Udipi

To

The District Inspector of Local
-Fund Accounts, South Kanara
MANGALORE.

Sir,

Sub:- Tax - Property - Education tax - Levy in Municipal areas - Certain particulars - furnished.

Ref:- Your letter L.F. 309 dated 6-8-1948.

The particulars called for in your above reference is enclosed herewith.

Commissioner, U.M.

HALF YEARLY RATE.

Name of Property	Existing rate of general tax	Existing rate of Education tax -	Existing rate of Education when - reduced as a certain percentage of General tax	Proposed rate of tax on property tax.
1	2	3	4	5
1. Buildings & lands occupied by or appurtenant to buildings	6 1/2%	1 7/8 %	28 11/13%	30%
2. Lands used exclusively for agricultural purposes	22 1/2% of the Government assessment	---	---	30%
3. Lands other than those occupied by or appurtenant to buildings or used exclusively for Ag purposes --	Rs. 0 - 5 - 3 per every unit of 4000 sq.ft.	---	---	30%

Note:- Rate of tax shown in Column 2 includes the scavenging and Lighting tax also.

CSDS/14.8

Education Deptt.

(C.No.5404/50)

Extract from the file of LAD(Bud II) relating to Budget Estimate-1950-51.- Udipi Ml.Cl.

oOo

x x x

Ele.Education Account: The usual contribution is Rs.4000. Provision is made for a contribution of Rs.8520 in each of the two years 1949-50 and 1950-51 from Gl.Account. Ordy to EE acct-ordy. The R.E. for 1949-50 provides also for a contribution of Rs.10,000 to EE Acct-Capital. With these contributions the E.E.Acct for 1950-51 opens with a balance of Rs.1310 and closes with a nil balance. Pending examination of the E[illegible] budget the contributions proposed may be allowed to stand.

* Marginal Notes:

The credit taken for income from education tax in 1949-50 (R.E.) should be reduced by Rs.7000 for the reason stated in para 2 above. There will be a corresponding reduction in the equivalent grant payable in 1950-51. There will then be a deficit in the Ele.Edn. Account. This point may be examined in connection with E.E. Budget for 1950-51.

E.& P.H. (C1)

Para 9- E E.Account:

This Department may agree with L.A. thre' 'A' on page 5 ante: The question of increasing the rate of Education tax will be examined in connection with the E.E Budget for 1950-51.

Rate of taxation.

General	9
Scavenging.	3
Education	3 ¾
Lighting	1
	16 ¾

P.T.O.

Closing Balance.

The R.E. for the current year (1949-50) opened with a balance of Rs.29, 570 under the General Account(ordinary). Deducting the credit of Rs.20,000 taken under property and scavenging taxes in respect of Govt.vacant lands, which are not likely to be realised and adding Rs.1,800 under stamp duty and Rs.150 as library grant, the net receipts are estimated at Rs.1,11,010(after providing for contributions of Rs.4,000 to the Lighting account and Rs.8,520 to the Ele.Edn.Account) against an expenditure of Rs.1,12,940 resulting in a deficit of Rs.1,930. The R.E.provides for a capital expenditure of Rs.5,800 under the General Account and Rs10,000 under the Ele. Edn.Account from the General Account ordinary . consequently the R.E. will close with a reduced balance of Rs.11,840. The B.E.for 1950-51 shows a revenue deficit of Rs.13,310 and provides for a capital expenditure of Rs.9,500 from the ordinary account. The B.E. will close with a deficit of Rs.10,970. The council may be asked to avoid this deficit by retrenching expenditure.

x x x

The council should make the Lighting Account and the Ele. Education Account self supporting by increasing the rate of lighting tax by 1½% per annum and the rate of education tax by 1 percent per annum.

Para 2 : General Account - ordinary - receipts - Property tax :- Credit is taken for an income of Rs 51,220 in the RE for 1949-50 and of Rs 36,220 in the BE for 1950-51 against the actual collections of Rs 32,682 in 1948-49. The credit taken in the RE includes arrears of taxes due from Govt on vacant lands for the year 1948-49 to the extent of Rs 29,000. The Council requests orders of Govt for the early payment of the arrears - Attention is invited to the orders in Memo no: 68582/49-2A LA dt 5-1-50 - The Council is not likely to get the arrears of Rs 29,000 referred to above. The credit taken in the RE may be reduced from Rs 51,220 to Rs 22,220

The sum of Rs 29,000 will have to be distributed to General, Edn, Lighting & Scavenging accounts in the ratio 9:4:13 Rs 22,220 may be reduced by Rs 15,000 (ie) from Rs 51,220 to Rs 36,220 (ii) Scavenging tax may be reduced by Rs 5,000 (ie) Rs 17,070 to Rs 12,070 Rs 16/2/50

(True extract)

C.no : 61/50

Edn(A)

B.E for 1950-51 - Elementary Education fund - Municipal Council, Udipi - orders passed.

16

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From the Commissioner, Udipi Municipality No: 3937/48 dt 27-7-1948.
From the Commissioner, Udipi Municipality No: 4496/48 dt 14-8-1948.
From the Commissioner, Udipi Municipality No: 5193/48 dt 9-1-1950.
From the Director of Public Instruction No: 107/49-50 dt 23-2-1950.

—

Order No 1668 : Edn dt. 3-6-50

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, Udipi :-

2. R.E for 1949-50 :-

(i) The credit taken for Government Contribution under the proviso to Section 37 of the Elementary Education Act should be reduced to Rs 6216

(ii) Education tax :- ~~According to~~ The attention of the municipal Council, Udipi is invited to Govt memo no: 48582/49-2A LA dated the 5th January 1950. The Council is informed that it is not likely to get the arrears of taxes due from Government on vacant lands for the year 1948-49 amounting to Rs 29,000. The amount of Rs 29,000 will have to be distributed to General, Elementary Education, lighting and Scavenging accounts in the ratio

of 9:4:1:3. The deduction in the Elementary Education Account works out to Rs 7,000. The credit taken under this head should therefore be reduced to ~~Rs 5,500~~ Rs 14,340 and the Credit taken for contribution under section 37 of the Elementary Education Act should correspondingly be reduced to Rs 5,500.

(iii) The credit taken for ~~a~~ Government grant of Rs 7,000 in the Capital side should be deleted as no grant has been sanctioned in 1949-50 in respect of the construction of the Udipi Santa Girls' Higher Elementary School. The Council may take credit for the amount in the R.E for 1950-51. In view of the above, the provision made for a capital expenditure of Rs 23,800 as the construction referred to above should be deleted and may be provided for in the B.E for 1950-51.

(iv) The Council is permitted to increase the provision made under "Expenditure - ordinary" from Rs 27,900 to Rs 30,280.

(v) The R.E is anticipated to close with a balance of Rs 8,276.

3. B.E for 1950-51:-

(i) The credit taken for Government Contribution under the provisions of Section 37 of the Elementary Education Act should be reduced to Rs 626.

(ii) Under Sub-Section (2) of Section 35 of the Madras Elementary Education Act, 1920, as amended, the Government direct the municipal Council, Udipi, to alter the rate of levy of Education tax ~~on buildings~~ within its area from 28 11/13 % ~~to~~ to 33 1/3 % of

property tax ~~[illegible]~~ with effect from 1-4-1950. The proposal of the municipal Council to levy Education tax on vacant lands and agricultural lands within its area at 30 % of property tax per half year is approved. It should take effect from 1-4-1950

(iii) ~~Revised both reference to the~~ The B.E is anticipated to close with a deficit of Rs 8,278. The question of paying a Subsidy to cover the deficit will be considered while examining the R.E for 1950-51.

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

for Secretary to Government

To
The Commr.
Udipi Mpl. (through the Collr.)
{with a copy of paras 3 to 4 on p1 of}
The D.P.I
The Dir of Mpl Accts
Copy to LA.
28 Lrs.

22/5/50

Annexure
p5 cipr.

ANNEXURE.

	Rs
Opening balance (as revised)	8,276

RECEIPTS:

1.	Education tax	18,000
2.	Fines and Penalties	
3.	Income from securities	
4.	School fees	
5.	Other receipts	10
6.	Government Grant	
	(i) Under Section 37 of the E.E. Act	10,000
	(ii) under the proviso to Sec. 37 of the Act.	626
	(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	8,520
	DEDUCT Refunds. —	100
	Amount transferred to capital. —	5,500
	Total Ordinary	31,556

CAPITAL

Amount transferred from ordinary	5,500
Government grants	7,000
Total ordinary & capital	~~12,500~~ 46,056
Total including opening balance.	52,332

EXPENDITURE.

		Rs
1.	Staff:	
	Salaries & allowances Masters	26,810
	~~Clerks & servants~~	
	Contribution to P.F.	1,080
	Edn. tax-collection charges	1,180
2.	CONTINGENCIES & EQUIPMENT	
	Contingencies	
	House rent	920
	Other items	840
	Equipment:	
	Furniture ~~& apparatus~~ etc	100
	Library books & maps	30
	Other items	150
	~~3. Prizes & scholarships~~	
4.	Repairs to buildings —	200
5.	Interest on and re-payment of debt	
6.	Repayment of advance to Govt.	
	Total:	31,310

CAPITAL

Lands & buildings	28,800
Furniture & apparatus —	300
Total (ordinary and capital)	
Library books & maps —	120
~~Closing balance~~ Stationery —	80
Total (ordinary and capital) —	60,610
Closing balance —	-8278

C.no: 61/50

Edn (D)

Note

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

pp3-4 cf. From the Commissioner, Udipi Municipality No: 5193/49 dt 9-1-1950

p1 cf. From the Director of Public Instruction No: 107 B3/49-50 dt 23-2-1950.

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

2. R.E for 1949-50:-

(i) The credit taken for Government grant under the proviso to section 37 of the Elementary Education Act should be reduced to Rs 626

p5 cf.

(ii) Education tax :- LA have pointed out that the Council is not likely to get arrears of tax due from Government on vacant lands

pp27-28 cf. to the tune of Rs 29,000 and that this amount should

p28 cf be distributed in the ratio of 9:4:1:3 in respect of

Nil General, Elementary Education, Lighting and Scavenging accounts respectively. The deduction in the Elementary Education Account works out to Rs 7,000. The credit taken under

p5 cf. this head should therefore be reduced to Rs 16,340.

(iii) Govt grant under section 37 of the E.E Act:- With reference to item (ii) above,

p5 cf the Government grant should be reduced to Rs 5,500.

(iv) "Expenditure - Capital":-

p5 cf The amount of Rs 23,800 shown against "Lands and buildings" should be deleted as no grant has been sanctioned in 1949-50 in respect of the construction of the Udipi South Girls' Higher Elementary School. Presumably the construction might not have been completed. The ~~writ~~ Council may be permitted to take credit for this amount in the RE for 1950-51.

(v) In view of item (iv) above

OTO

the amount of Rs 7,000 shown against Government grants under "Receipts - Capital" may be deleted. The Council may take credit for this amount in the B.E for 1950-51.

(vi) "Expenditure - arising" exceeds the budget allotment. This may be approved.

(vii) Revised w.r.t the suggestions above, the R-E is anticipated to close with a balance of Rs 8276.

3. B.E for 1950-51:-

(i) The credit taken for Government grant under the proviso to Section 37 of the Elementary Education Act shall be reduced to Rs 626.

(ii) The Council is not levying any Education tax on lands exclusively used for agricultural purposes and on vacant lands. It submitted proposals to levy Education tax on all the three components of property tax viz Buildings, agricultural lands and vacant lands at a uniform percentage of 30% of property tax per half year. The rate of Education tax at present levied on buildings is 28 11/13% of property-tax for year or at 3 3/4% of the annual rental value of lands and buildings. If this is increased to 33 1/3% of property tax or at 4 1/3% of A.V, the income of Rs proceeds of Education Tax will come to Rs 18,000, being 1/3rd of the total demand under property tax for all purposes. The council will also get an additional income of Rs 500 by way of Contribution under Section 37 of the Elementary Education Act. The total contribution will come to Rs 10,000. The proposal of the Council to levy Edn tax on agricultural and vacant lands at 30% of property tax for half year may also be accepted. So far as vacant lands are concerned, this works out to Rs 4 per 320 sq yds per year which is the maximum prescribed by the Government.

(iii) Revised w.r.t the suggestions above, the B.E is anticipated to close with a deficit of Rs 8,278. This deficit is due to the payment of DA to the municipal

p4 ✓

p1 ✓

p5 ✓

p25 ✓

3 3/4% (28 11/13 × 13/6)

M 30 × 13 / 40

① Total demand = 55220

1/3rd = 18405 or 18,000 appx.

Conceptual Govt Contribution = 9500

1/12 of A = 500 appx

10,000

staff and also add to the Capital expenditure on lands and buildings. LA may be requested to examine whether this deficit can be avoided by the additional contribution from the General fund to the Elementary Education fund. If this is not possible, the question of debiting a subsidy equal to the deficit arising Rs 8,278 will have to be considered. This may be taken up after the closing balance on 31-3-1950 is known.

LA and Finance may see for remarks.

6/4/50 DM

6/4/50 DM

20

6/4/50 DM

LA

Finance

Edn. U.O. 60/50-1-D
6-4-50.

LOCAL ADMINISTRATION DEPARTMENT
10 APR 1950
15071
SECRETARIAT, MADRAS

L.A.D
c

Pl. See the note of Edn. from P.1 ante.

G/91-Para.8

The B.E. of the Madipi Mu.ce. for 1950-51 will close with a deficit of Rs. 10,970 under the General Account after providing for an excess contribution of Rs. 4520 over the usual contribution of Rs. 4,000/- to the Ele. Edn. Account. No additional contribution can be made from the Gl. Account to the Ele. Edn. Fund to cover the anticipated deficit of Rs. 8,278 in the latter Fund (in 1950-51) viz. These remarks the file may be passed on to Finance.

G/94-Para.9

Vide "A" above.

27956/E1

ASSISTANT SECRETARY TO GOVERNMENT
10 APR 1950
FINANCE DEPARTMENT

14/4/50.

18/4/50

Sekry

18/4/50

18/4/50

L.A.U.O. 15071-C.1
18.4.50

Fin (EA)

The notes on pages 1-B above may be perused. The B E for 1950-51 of the Ed. Cess Fund of the Kodiyi Mel-Canal is expected to close with a deficit of Rs 8278. The question of paying a subsidy to meet the deficit may be considered after the R E for 1950-51 is received and examined.

B/3 above

Ed
20.4.50

Ed
20.4.50



Edn (S).

Please see the notes of EA and Finance above. EA have stated that the general funds is not in a position to contribute any further to the Elementary Education Account. Finance have suggested that the question of meeting the deficit in the B.E for 1950-51 may be taken up after the R.E for 1950-51 is received. This Dept may agree with Finance Department. A draft order is submitted for approval. The file may be circulated to HM(Edn) and HM (EA) for approval of para 3 (ii) of the draft.

21

22/5/50

25/5/50

5
25/5

H. Fin. (E. & L)

H-M. (L.A.)