

MS. SERIES.

clw
1

G. O. No 1808. Edn.

DATED. 16. 6. 1980.

[orders at 17 21-24 of]
15

Sub

B. R. for 1980 - 81. Elementary.
Education Fund - Municipal Council
Kasipuram — orders passed.

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EDUCATION DEPARTMENT.

49  
R.O.P. No. 110-B.3/50

Office of the Director of  
Public Instruction, Madras,  
Dated: 25th March, 1950.

Sub: Budget Estimate for 1950-1951 - Elementary  
Education Fund - Municipality - Rasipuram.

Ref: From the Commissioner, Pdl. No. 22/49 dated  
17-12-1949. *123 infra*

Copy submitted.

*5412*  
*31/3/50*  
*not put up*  
2. Revised Estimate for 1949-1950 In Government  
Order No. 1753- Education dated 27-5-1950 only an amount of  
Rs. 2,880/- has been sanctioned to this Municipality under  
the proviso to Section 37 of the Madras Elementary Education  
Act.

3. The capital Expenditure reported in the Revised  
Estimate may kindly be approved.

4. Accommodation is inadequate in three schools.

5. All the four schools maintained by the Municipality *Council*  
need more equipment.

6. Facilities for gardening and games are reported  
satisfactory.

*[Signature]*  
for Director of Public Instruction

To

The Secretary to Government,  
Education Department,  
Fort St. George, MADRAS.

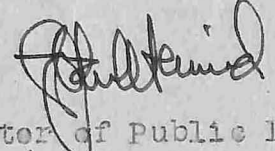
Copy to "b.2" Sections. - 3 copies.

k.v.s./29-3.  
*213*  
*21/3*

3  
Copy of Letter Pdl. No. 22/49 dated 17-12-1949 from the Municipal Commissioner, Rasipuram to the Director of Public Instruction, through the Chairman, Municipal Council, Rasipuram:--

Sub: Budget Rasipuram Municipality - (Salem District)  
Budget Estimate for 1950-1951.

Mp 56 upm  
p 7 upm  
I send herewith the Revised estimate for 1949-1950 and the Budget Estimate for 1950-1951 (in duplicate) of the Elementary Education Funds of this Municipality together with the necessary enclosures and a copy of Municipal Council's Resolution No. 333 dated 14.12.1949 approving the Budget. I request that the Budget may be forwarded to Government.

  
for Director of Public Instruction.

k.v.s./29-3.

29/3  
29/3

# RASIPURAM MUNICIPALITY

## Budget Estimate of the Elementary Education Funds.

| Actuals of<br>1948-49<br>from 1-10-48<br>to 31-3-49. | Revised es-<br>timate for<br>1949-50. | Heads.                       | Budget es-<br>timate for<br>1950-51. | Remarks. |
|------------------------------------------------------|---------------------------------------|------------------------------|--------------------------------------|----------|
|                                                      |                                       |                              | 1500                                 |          |
|                                                      |                                       | Opening balance              | 100                                  |          |
|                                                      |                                       | Receipts ordinary            | 11788                                |          |
| 269                                                  | 15370                                 | 1. Education Tax.            | 11700                                |          |
| 80                                                   | 30                                    | 8. Other receipts            | 7600                                 |          |
|                                                      |                                       | 9. Government grant          |                                      |          |
|                                                      | 132                                   | i) Under section 37 of the   |                                      |          |
|                                                      | 2,880                                 | Ely. Education Act.          | 7400                                 |          |
|                                                      | 4080                                  | ii) Under proviso to section |                                      |          |
|                                                      |                                       | 37 of the Ely. Educa-        | 2880                                 |          |
|                                                      |                                       | tion Act                     |                                      |          |
|                                                      | 215                                   | iii) Compensation for loss   |                                      |          |
|                                                      |                                       | of income of Educa-          |                                      |          |
|                                                      |                                       | tion tax levied as           |                                      |          |
|                                                      |                                       | surcharge on profes-         | 215                                  |          |
|                                                      |                                       | sion tax.                    |                                      |          |
| 5135                                                 | 2957                                  | 10. Contribution from the    | 1955                                 |          |
|                                                      |                                       | General Account.             |                                      |          |
|                                                      |                                       | Total                        | 24150                                |          |
| 5484                                                 | 22784                                 |                              | 24350                                |          |
|                                                      |                                       | Deduct appropriation to      |                                      |          |
|                                                      |                                       | Elementary Education         |                                      |          |
|                                                      |                                       | Capital                      | 3000                                 |          |
| 5484                                                 | 20784                                 | Net total                    | 21150                                |          |
|                                                      | 19,584                                |                              | 21350                                |          |
|                                                      |                                       | CAPITAL                      |                                      |          |
|                                                      |                                       | 1. Government grants         |                                      |          |
|                                                      |                                       | 2.                           |                                      |          |
|                                                      |                                       | 3.                           |                                      |          |
|                                                      |                                       | 4.                           |                                      |          |
|                                                      |                                       | 5. Appropriation from        | 3000                                 |          |
|                                                      |                                       | Education Ordinary           |                                      |          |
|                                                      | 2000                                  | Total Capital                | 3000                                 |          |
| 5484                                                 | 22784                                 | Total Ordinary & Capital     | 24150                                | 24350    |
|                                                      | 21,584                                |                              |                                      |          |
| 5484                                                 | 22784                                 | Grand Total including        | 24250                                | 23,50    |
|                                                      |                                       | opening balance              |                                      |          |

*H. Ramani*  
Commissioner

19/12

| Actuals of 1948-49. | Revised Estimate for 1949-50. | Heads. | Budget estimate for 1950-51. | Remarks. |
|---------------------|-------------------------------|--------|------------------------------|----------|
|---------------------|-------------------------------|--------|------------------------------|----------|

# EXPENDITURE

## Ordinary.

|      |       |                                                        |        |      |
|------|-------|--------------------------------------------------------|--------|------|
| 5043 | 10910 | 1. Salaries & Allowances                               | 11050  |      |
|      | 5600  | Masters                                                | 6250   | D.A. |
|      | 400   | Contribution To P.F.                                   | 08400  |      |
|      | 1844  | Tax Collection charges                                 | 081200 |      |
|      |       | 2. Contingencies & Equipment                           |        |      |
|      | 80    | Contingencies-House rent                               | 080400 |      |
| 31   | 900   | Other items-Pay of conductress & Capitation allowances | 900    |      |
| 371  | 500   | Furniture & apparatus                                  | 500    |      |
|      | 100   | Library books & maps                                   | 100    |      |
|      | 100   | Other items                                            | 50     |      |
|      | 50    | 3. Prizes and scholarships                             | 200    |      |
|      | 200   | 4. Repairs to buildings                                |        |      |

21150

5484 20684 Total ordinary charges

## Capital.

|      |                       |      |
|------|-----------------------|------|
| 2000 | 2. Equipment          | 3000 |
| 2000 | Total capital charges | 3000 |

24150

5484 22684 Total ordinary & capital Closing balance

24250

5484 22784 Grand total including opening balance

*[Signature]*  
Commissioner.

19/12

Copy of proceedings of the urgent meeting of the Rasipuram Municipal Council held on 14-12-49 at 9-30 A.M.

1. M.C.R.No.323 dated 10-12-49 adjourning the subject of the office note dated 6-12-49 presenting the Revised Estimate for 1949-50 and the budget estimate for 1950-51 for the consideration of the Council.

Resolution No.333.  
Estimates approved.

Sd.C.P.Kannaya Naidu,  
Chairman.

/true copy/

*[Signature]*  
Commissioner.

19/12

Actuals of Revised Es-  
1948-49. timate for  
1949-50.

Heads.

Budget es-  
timate for  
1950-51.

Remarks.

EXPENDITURE

Ordinary.

1. Salaries & Allowances

|      |       |                         |       |      |
|------|-------|-------------------------|-------|------|
| 5043 | 10910 | Masters                 | 11050 |      |
|      | 5600  |                         | 6250  | D.A. |
|      | 400   | Contribution To P.F.    | 400   |      |
|      | 1844  | Tax. Collection charges | 1200  |      |

ELEMENTARY EDUCATION FUNDS

RASIPURAM MUNICIPALITY

Revised Estimate for 1949-50.

In the revised estimate for 1949-50 the receipts from Government grant under section 37 of the Elementary Education Account has been taken credit for Rs.132/- only as against Rs.9744/- provided in the Budget Estimate for 1949-50. Due to the late issue of demand notices for want of supply of bill books etc., from Hoe & Co., the collection of taxes during 1948-49 could not be pushed through and consequently it resulted in the claim for small amount of grant of Rs.132/- based on the taxes actually realised for 1948-49. Further while preparing Budget Estimate for 1949-50 credit for an amount equivalent to the receipts under education tax was taken. Subsequently the grant payable was calculated on the Education tax realised from the property tax alone and that too at the rate of 1 1/3 percent on the rental value of the buildings while the rate of Education tax levied is at 2 1/4%. Besides a sum of Rs.1478/- has to be paid to the Salem District Board towards the cost of furniture transferred to this council when the management of the 4 Elementary Schools was transferred from 1-10-48. Provision for contributions of Rs.2000/- has been made from education receipts ordinary to Capital and to cover this and other deficits under ordinary receipts a sum of Rs.2957/- from the General Account fund will be contributed to meet the actual needs.

BUDGET ESTIMATE FOR 1950-51.

The receipt under Education Tax for the budget estimate for the year 1950-51 has been taken as Rs.11700/- Credits have been taken for the Government grants as shown hereunder.

i) Contribution from Government under section 37 of the Elementary Education Act equal to the amount calculated at the rate of 1 1/3% on the annual rental value of the tax on buildings. Rs.7400/-

ii) Contribution from Government under proviso to section 37 of the Elementary Education Act in respect of the four Elementary Schools opened prior to 1-4-1921 equivalent to the grant sanctioned for 1949-50. Rs.2880/-

iii) Compensation for loss of income under Education tax levied as surcharge on profession tax equivalent to the amount sanctioned for 1949-50. Rs.215.

An amount of Rs.3000/- has been provided for equipment to be supplied in respect of the existing four schools and one new school proposed to be opened during 1950-51 for which provisions have also been made in the Budget Estimate.

*[Signature]*  
Commissioner.

13/19/12

Number of schools having as the highest class.

|                                                                                                                                                                                                                         | Eighth Standard               | Seventh Standard | Sixth Standard | Fifth Standard | Fourth Standard | Third Standard | Second Standard | First Standard |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|------------------|----------------|----------------|-----------------|----------------|-----------------|----------------|
| 1. Number of schools on the date of submission of the budget                                                                                                                                                            | 1                             |                  |                | 2              |                 | 1              |                 |                |
| 2. Number of schools proposed to be opened in the ensuing year.                                                                                                                                                         |                               |                  |                | 1              |                 |                |                 |                |
| 3. Total number of teachers employed in all the 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.            | Vide separate sheet attached. |                  |                |                |                 |                |                 |                |
| 4. Number of additional teachers proposed to be employed in (i) existing schools and (ii) Schools to be newly opened during ensuing year and their scale of pay.                                                        |                               |                  |                | -do-           |                 |                |                 |                |
| 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 the extra provision made for the proposed. |                               |                  |                | -Nil-          |                 |                |                 |                |

*[Signature]*  
Commissioner.

19/12

| Name of School.                        | Teachers strength. | Teachers in existence. | Scales of pay in force.      |
|----------------------------------------|--------------------|------------------------|------------------------------|
| 1. Municipal Boys School.              |                    |                        |                              |
| Secondary grade.                       | 1                  | -                      | 40-1 $\frac{1}{2}$ -55-2-75  |
| Higher Grade                           | 6                  | 7                      | 30-1-45                      |
| 2. Municipal Higher Ely. Girls School: |                    |                        |                              |
| Secondary Grade                        | 5                  | 3                      | 40-1 $\frac{1}{2}$ -55-2-75. |
| Higher Grade                           | 8                  | 9                      | 30-1-45.                     |
| Prevocational Instructor.              | 1                  | 1                      | 30/-                         |
| 3. Municipal Muslim Boys School.       |                    |                        |                              |
| Higher Grade                           | 3                  | 1                      | 30-1-45                      |
| 4. Municipal Harijan Boys School.      |                    |                        |                              |
| Higher Grade                           | 2                  | 2                      | -do-                         |

*H. K. Kishor*  
Commissioner. 19/12

Education tax  
Total 18.75 %

$17\frac{3}{16} = 17\frac{3}{16} \%$   
 $17\frac{3}{16} \%$  referred to in item (e) of Resolution No. 10 (copy already submitted with my letter dated 21-10-48) under Property tax on buildings is 2.75 % referred to above. I considered that this rate of Education Tax need not be raised, because it is done so, the total percentage would be more than 18.75 % which is not advisable for a municipality to start with, and especially where there is no proper Water supply and drainage. If the Government consider that the rate of Education Tax needs enhancement, then the rate for general purposes or some other item has to be reduced proportionately. Thus considering all, I have fixed the rates. More over the actual revenue under taxation could be known only after working the rates for the current half year ending 31-3-49. If after actual working a need is felt to enhance the rates, that could be done in due course. I have taken up the work of special revision of the assessments and hope to complete the work early in January, if not by 31-12-48, when the actual demand could be known.

Similar reasoning prevails with regard to the rates of Education Tax under agricultural lands, and vacant sites. The rate of 25 % as surcharge under the profession tax is the statutory maximum.

3. In the circumstances I request that the Government may be pleased to approve of the rates for the levy of Education Tax. If enhancement is found quite necessary it could be made by the Government directing the levy under section 34 of the Elementary Education Act.

*V. Lakshmi*  
SPECIAL OFFICER.  
24/11/48

$\frac{8}{24} = \frac{1}{3}$



C. no: 54/12/50

Encl 8

B.E for 1950-51 - Elementary Education fund - Municipal Council, Radipuram - order passed -

From the Director of Public Instruction  
No: 110/50 D. 25.3.1950

Order No 1808. - Encl: 16-6-50

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, Radipuram: -

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 2,880.

(ii) The provision made for a capital expenditure of Rs 2,000 under "equipment" is approved.

(iii) The R.E is expected to close with a deficit of Rs 1,100.

3. B.E for 1950-51: -

(i) The Government have decided that Municipal Councils shall be paid Contribution from the State funds towards the process of Education tax upto a maximum of  $2\frac{1}{2}\%$  of property rentals if the maximum rate of Education tax levied in the municipality is 5% of property rentals. This Council is eligible for Contribution in respect of education tax upto 50% of the rate at which the tax is now levied (against  $1\frac{1}{2}\%$ ). Accordingly

the work taken over this head should be revised to Rs 7,600.

(ii) The B-E is anticipated to close with a deficit of Rs 900 after taking into account the deficit in the R.E. The Council should avoid this deficit by making an additional contribution from the general fund to the elementary education fund.

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

14/6/50  
14/6/50

15/6/50

Annexure  
p3 infra

plm

pp2 m

rv  
rv

To the Council, Raipuram  
(through the CEC).  
[with a copy of  
paras 3 to 6 of p14]  
The Exr gnt seeks  
copy to LA Dept.

38/4  
Dpd WE  
KSL  
20.6.50

# ANNEXURE.

Rs

Opening balance  
(as revised)

-1,100

## RECEIPTS:

1. Education tax
2. Fines and Penalties
3. Income from securities
4. School fees
5. Other receipts

11,700

## 2. Government Grant

(i) Under Section 37  
of the E.E. Act

7,600

(ii) under the proviso  
to Sec. 37 of the Act.

2,880

(iii) compensation for  
the loss of education tax  
levied as surcharge on  
profession tax.

215

(iv) Adjustment from the  
A.T.C. grant.

7. Contribution from the  
General Funds

1,955

DEDUCT Refunds.

Amount transferred  
to capital.

3,000

Total  
Ordinary

24,350

## CAPITAL

Amount transferred  
from ordinary

3,000

Total ordinary &  
capital

24,350

Total including  
opening balance.

23,250

## EXPENDITURE.

Rs

### 1. Staff:

Salaries & allowances

17,300

Masters

Clerks & servants

Contribution to P.F.

400

Edn. tax-collection  
charges

1,200

### 2. CONTINGENCIES & EQUIPMENT

Contingencies

House rent

400

Other items

900

Equipment:

Furniture & apparatus

500

Library books & maps

100

Other items

100

3. Prizes & scholarships

50

4. Repairs to buildings

200

5. Interest on and re-  
payment of debt

6. Repayment of advance  
to Govt.

Total:

21,150

## CAPITAL

Lands & buildings

3,000

Total (ordinary  
and capital)

24,150

Closing balance

- 900

C. no. : 52412/50

Note file

En(2)

B. E for 1950-51 - Elementary Education fund - Municipal Council, Radipuram -

From The Director of Public Instruction  
No: 110/50 dt 25-3-1950

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

2. R. E for 1949-50:-

(i) The work taken for Government contribution under the proviso to Section 37 of the Elementary Education Act should be revised to Rs 2,880.

(ii) The ~~provision~~ made for a capital expenditure of Rs 2,000 <sup>under</sup> equipment may be approved.

(iii) Revised with reference to the suggestions above, the R. E is expected to close with a deficit of Rs 1,100. <sup>in the first instance</sup> It may be requested to examine whether this deficit can be avoided by an additional contribution from the General fund to the elementary education fund.

3. B. E for 1950-51:-

(i) The rate of Education tax levied in this municipality is  $2\frac{3}{4}\%$  of property rentals and the rate of Government contribution is  $1\frac{1}{2}\%$  of property rentals. ~~According to the recent decision of the Govt, the~~ The work taken under Section 37 of the Elementary Education Act may be revised to Rs 7,600 with reference to the recent decision of the Government.

(ii) The B. E is expected to close with a balance of Rs 200.

+200 - A  
-1100  
-900 - See

4. LA may see for remarks with reference to 'A' in plan.

4/6/50

5/6/50

Edm - 5412/50-1-D  
5/6/50

LAD (C)



Please see the note of Edm on pp-1-2 above. Edm. has enquired whether an additional contribution of Rs 1,100/- can be made from the General Fund to the Elementary Edm. Fund, over and above the contribution of Rs 1955 provided for in the B.E for 50-51, to wipe off the deficit in its a/c. The B.E for 50-51 is expected to close with a balance of Rs 4,984/- excluding the capital balance of Rs. 806/- which represents "other receipts" under "Markets", as against the required minimum of Rs 5,838/-. The Commr. was also requested in the G.O. 239 LA. dt. 2.2.50 to secure the requisite balance by reducing capital expenditure. However it is possible for the Council to contribute an additional sum of Rs. 1,100/- from its General Fund to Elementary Education Fund. Taking the deficit of Rs 1100 into a/c, the B.E for 1950-51, by the 9/6/50 E.E a/c is expected to close with a deficit of Rs 900. The question of wiping off the deficit may be considered when the R.E of the E.E a/c for 1950-51 is examined with these remarks this may be retained. Edm. is

(N)/2 NF.

(N)/93

(N)/93



96.50 We may agree to an addl contrib of Rs 900 from genl funds so that the E.E FD may have no deficit at the end of 1950-51. 12.6.50 Edm

Em (C)

Please see the LA note on p2 ante. A draft order is submitted for approval.

14/6/50

15/6/50

LA NO. 23303/50-1C  
12.6.50

