

EDUCATION

1450 DEPARTMENT

M.S. SERIES.

done
1

Gr. O. No. 1856. Edm.

only on
17.12.17
to 60

DATED. 23.6.50.

24

Sub

B. R. for 1550. 81. Elementary School
Tamil Municipal Council Gobichettipalayam
Orders passed.

PROCEEDINGS of the Special meeting of the Gobichettipalayam Municipality
held at 5 P.M. on 30-12-49 held at the Municipal Office.

Present: Sri K.Narayanaswamy B.A. - Special Officer.

Read: (1) Budget estimate for the Gobichettipalayam Municipality from
1-10-49 (date of constitution) to 31-3-1950.

- (a) General Account
- (b) Elementary Education.

Resolution No. 45 - Approved.

(Sd) K.Narayanaswamy,
Special Officer.

(TRUE EXTRACT)

RV/6-1.

K. Narayanaswamy
6/50.

6.1.50

Sri K. Narayanaiah, Iyer B.A.,
Special Officer,
Gobi Municipality,
GOBICHETTIPALAYAM.

To The Secretary to
Government,
Education and Public
Health Department,
Fort St. George,
MADRAS.

Through

The Director of Public
Instruction,
MADRAS.

Rec. No. 2946, dated 5-1-50.

Sir,

Subject: BUDGET - Elementary Education - Gobichettipalayam
Municipality - submitted.

The Gobichettipalayam Municipality was newly constituted from 1-10-1949 and I submit below the budget estimate for 1949-50 for the period from 1-10-49 to 31-3-50 for the Elementary Education Account. There are no elementary schools at present maintained by the Municipality. Though it is proposed to levy education tax the taxes are not expected to be realised in this year and therefore no credit has been taken under receipts. The matter of handing over the 6 elementary schools now run by the District Board, Coimbatore in this municipal area is under correspondence and the amount provided under expenditure is towards meeting the possible expenditure if the management of the elementary schools is handed over to the council during the current year.

I request that the Budget may kindly be approved.

RV/5-1.

K. Narayanaiah
SPECIAL OFFICER. 6/50

ELEMENTARY EDUCATION ACCOUNT.

Opening balance Nil
Receipts Nil

Expenditure--ordinary

	Rs.
Salaries and allowances of masters	4,500
-do- clerks and servants	450
Contribution to Provident fund	150
Travelling allowance	100
Contingencies - House rent	300
- Other items	200
Equipment - Furniture and apparatus	300
- Other items	200
Repairs to Buildings	250
<u>Ordinary total</u>	<u>6,450.</u>

Expenditure--capitals

Furniture and apparatus	800
Library books and maps	200
<u>Capitals-total</u>	<u>1,000</u>

Ordinary-total	Rs. 6,450
Capitals-total	Rs. 1,000
<u>GRAND TOTAL</u>	<u>Rs. 7,450</u>

Grand ?

RV/5-1.

K. Narayanaiah
SPECIAL OFFICER. 6/50

Office of the Director of Public Instruction, Madras.
Rep.No.118 B3/49-50 dated 17-4-1950.

Sub: Tax - Education - Gobi Municipality.

Ref: From the Special Officer, No.2856/49-A1 dated 14-3-50.



Submitted in continuation of this office Rep.No.118 B3/49-50 dated 7-3-1950 wherein the Budget Estimate for 1950-51 of the Elementary Education Fund of the Municipality was submitted to Government.

8093

As per analysis 28-4-50
for Director of Public Instruction.

To the Secretary to Government,
Education Department, Madras.

KHR.19.4.

Q
1914
1914

From

To

21552

Sri K. Narayanaswamy Iyer B.A.,
Special Officer,
GOBI MUNICIPALITY,
Gobichettipalayam.

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

Roc.No.2856/49/A1 dated 14-3-50.

The Director of
Public Instruction,
MADRAS.

Sir,
Subject: TAX - Education - Gobichettipalayam Municipality -
Levy of under section 34 of the Madras
Elementary Education Act, 1920 as amended -
sanction requested.

Reference: Government Order No.1698 L.A. dated 12-8-1949.

not put up
11-15 info
11-21 info
13 ank
In the Government Order No.1698 L.A. dated 12-8-1949 the Government were pleased to constitute the defunct Gobichettipalayam Panchayat Board, together with two other minor Panchayat Boards of Lakampatti and Pariyur into the Gobichettipalayam Municipality from 1-10-1949. In resolution No.9 dated 17-11-1949 (copy enclosed) it was proposed to levy a surcharge at 12½% on Property tax and Profession tax as Education tax. The said proposal was confirmed in the resolution No.74 dated 7-2-1950 (copy enclosed) without any modification. Credit has therefore been taken under receipts for the year 1949-50 (from 1-10-1949 to 31-3-1950) and for 1950-51 on this basis.

2. In this connection I also beg to invite kind attention to my letters Roc.No.2946-49 dated 5-1-50 and Roc.No.38 Pdl/50 dated 31-1-50 in which the Budget Estimate for 1949-50 and 1950-51 under the Elementary Education Account have been submitted to the Government in the Education Department for kind approval. There was no school maintained by the defunct Gobi Panchayat Board; there are six elementary schools with about 42 teachers within the Municipal area which are maintained by the Coimbatore District Board. The transfer of these schools is under correspondence with the Coimbatore District Board and such transfer is expected to have effect from 1-10-1949 itself though the actual taking over will be from 1-4-1950.

3. In the circumstances I beg to request that Government may kindly be pleased to sanction under section 34 of the Madras Elementary Education Act, 1920, as amended, the levy of Education tax at 12½% of the Property tax and to set apart 12½% of the collections from Profession tax, for the same purpose.

K. Narayanaswamy
SPECIAL OFFICER. 15/3/50

RV/15-3.

15-3-50
15/3/50

PROCEEDINGS OF THE SPECIAL OFFICER, GOBICHETTIPALAYAM MUNICIPALITY
PASSED AT HIS SPECIAL SITTING HELD ON THURSDAY THE 17TH NOVEMBER 1949
AT THE GOBICHETTIPALAYAM MUNICIPAL OFFICE.

Present: Sri K.Narayanaswamy Iyer B.A. - Special Officer.

READ:

9) Office note with reference to the proposals of the Commissioner regarding the levy of several kinds of taxes on Properties, Profession, Carriages and Animals, carts etc as detailed below.

A. PROPERTY TAX.

Rate of tax to be levied PER HALF YEAR on

Classes of property tax	Buildings and lands occupied by or adjacent or appurtenant to buildings.	Lands other than those occupied by or appurtenant to buildings or not exclusively used for agricultural purposes.	Lands used exclusively for agricultural purposes.
i) Tax for general purposes.	4 percent on the annual value	1/4th percent of the capital value of lands	4 percent on the annual value
ii) Water-supply and Drainage tax	2½ percent on the annual value	1/4th percent -do-	Nil
iii) Lighting tax	1 percent -do-	1/16th percent -do-	1 percent -do-
iv) Scavenging tax	1½ percent -do-	1/16th percent -do-	1½ percent -do-
TOTAL.	9 percent on the annual value	5/8th percent of the capital value.	6½ percent on the annual value

A surcharge of 12½ percent on all the above classes will be levied and collected as Education Tax.

- Note:- (i) The proportion of water supply tax to Drainage tax will be 4 : 1.
(ii) Properties whose annual value does not exceed 12 Rupees and whose Proprietor does not own any other building or land assessed to Property tax and is not liable to Profession tax will be exempt from Taxation.
(iii) The annual value of lands used exclusively for agricultural purposes will be calculated under the provisions of sub-section (2) of the section 81 of the Madras District Municipalities Act, 1920 as amended.

B. PROFESSION TAX.

A half-yearly tax under section 93 of the Madras District Municipalities Act, 1920 as amended on all persons and companies exercising profession, art, trade or calling or transacting business or holding any appointment public or private within the Municipality will be levied and collected at the rates shown below with effect from 1-10-1949.

$\frac{1}{8} \times 18 = 2\frac{1}{4}$

Class	Half-yearly income	Half yearly Tax.		
		Rs.	A.	P.
I	More than Rs.9600/-	25	0	0
II	More than Rs.7800/- but not more than Rs.9600/-	18	0	0
III	Rs.6000/-	13	0	0
IV	Rs.4200/-	9	0	0
V	Rs.3000/-	6	0	0
VI	Rs.1800/-	3	0	0
VII	Rs.1200/-	2	0	0
VIII	Rs. 600/-	1	0	0
IX	Rs. 300/-	0	8	0

Note: The half-yearly tax will be inclusive of a surcharge of 12½% on this tax as Education tax.

C. TAX ON CARRIAGES AND ANIMALS.

Under section 98 of the Madras District Municipalities Act, 1920 as amended a half yearly tax on all carriages and animals kept or used within the Municipal limits will be levied and collected at the rates detailed below:

No.	Tax on carriages and animals	Half-yearly tax.		
		Rs.	A.	P.
1.	For every four-wheeled vehicle with springs or other appliances acting as springs constructed to be drawn by one or more animals	10	0	0
2.	For every two-wheeled vehicle with springs or other appliances acting as springs constructed to be drawn by one or more animals	5	0	0
3.	For every bicycle or tricycle	2	0	0
4.	For every other vehicle with springs or other appliances acting as springs ~~constructed to be drawn by one or more animals not being a child's perambulator or go-cart.~~	3	0	0
5.	For every elephant	5	0	0
6.	For every camel	4	0	0
7.	For every horse or mule not under 12 hands	4	0	0
8.	For every horse or mule under 12 hands	2	0	0
9.	For every bullock or bull	1	0	0
10.	For every male buffalo	1	0	0
11.	For every dog	0	2	0
12.	For every pig	0	8	0
13.	For every goat	0	4	0

PROCEEDINGS OF THE SPECIAL OFFICER, GOBICHETTIPALAYAM MUNICIPALITY
PASSED AT HIS SPECIAL SITTING HELD AT 4 P.M. ON 7-2-1950 AT THE
MUNICIPAL OFFICE.

Present:- Sri K.Narayanaswami Ayyar B.A. - Special Officer.

Read: Municipal council Resolution No.9 dated 17-11-1949 Preliminary notification under section 78 of the Madras District Municipalities Act, 1920 as amended published in the daily newspapers 'Dinamani' in its issue dated 2-1-50 and in the Coimbatore District Gazette for November 1949, objections received from the public and office note dated 7-2-1950 and other connected papers.

RESOLUTION NO: 74 - In slight modification of the rates at which the several kinds of taxes in the Municipality were proposed to be levied and collected with effect from 1-10-1949 as per Municipal Council Resolution No.9 dated 17-11-1949 it is now resolved under section 80 of the Madras District Municipalities Act 1920, as amended to levy and collect the taxes in this Municipality at the rates detailed below with effect from 1-10-1949.

PROPERTY TAX UNDER SECTION 81 OF THE MADRAS DISTRICT MUNICIPALITIES ACT, 1920 AS AMENDED.

Rate of tax to be levied per half year on

Classes of Property tax.	Buildings and lands occupied by or adjacent or appurtenant to buildings.	Lands other than those occupied by or appurtenant to buildings or are not exclusively used for agricultural purposes.	Lands used exclusively for agricultural purposes.
1) Tax for general purposes	4 percent on the annual value	1/4th percent of the capital value of lands	2 percent on the annual value
2) Water-supply and Drainage tax	1 1/2 percent -do-	1/4th percent-do-	-nil-
3) Lighting tax	1 percent -do-	1/16th percent-do-	1percent-do-
4) Scavenging tax	1 1/2 percent-do-	1/16th percent-do-	1percent-do-
TOTAL	8 percent on the annual value	5/8th percent of the capital value	4 percent on the annual value

A Surcharge of 12 1/2 percent on all the above will be levied and collected as Education tax under section 34 of the Madras Elementary Education tax Act, 1920 as amended.

Note:- i) The proportion of Water-supply tax to Drainage tax will be 50 : 50

ii) Properties whose annual value does not exceed twelve rupees and whose proprietor does not own any other building or land assessed to property tax and is not liable to Profession tax or incometax will be exempt from taxation.

iii) The annual value of lands used exclusively for agricultural purposes will be calculated under the provisions of sub-section (2) of section 81 of the Madras District Municipalities Act, 1920 as amended.

13- 9 15
D. TAX ON CARTS.

Under section 105 of the Madras District Municipalities Act, 1920 as amended a half-yearly tax on all carts kept or used within the Municipal limits will be levied and collected at rates shown below:

- i) Carts with wheels fitted with iron tyres Rs.4/- per half year.
ii) Carts with wheels fitted with pneumatic tyres Rs.3/- per half year.

RESOLUTION NO: 9 - The rates of taxes as proposed by the Commissioner are approved and will take effect from 1-10-1949.

Municipal Office, X
Gobichettipalayam, X
Dated 17-11-1949. X

(Sd.) K.Narayanaswami,
SPECIAL OFFICER.

(True copy)

K. Narayanaswami
Special Officer, 15/11/49
GOBICHETTIPALAYAM MUNICIPALITY.

RV/15-3.

19/11/49
15/11/49

16

SECRET NO. 127

Under section 103 of the Madras District Municipalities Act, 1920, an amended a half-yearly and an all-India report on the progress of the work of the Municipalities will be submitted to the Government of India for their consideration and approval.

1) The Municipalities are required to submit a report on the progress of the work of the Municipalities to the Government of India for their consideration and approval.

The report of the Municipalities is required to be submitted to the Government of India for their consideration and approval.

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12/21

EDUCATION DEPARTMENT

FROM THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS

To The Secretary to Government, Education Department, MADRAS.

Rep.No.118B3/49-50 dated 9th May 1950.

Sir,

Sub:--BUDGET ESTIMATE FOR 50-51--Elementary Education Fund--Municipal Council--Gobichettipalayam.

Ref:--Government Memorandum 2047/50-1D Education dated 3-5-50.

The letter Pd1. No.38/50 dated 28-1-50 of the Special Officer, Gobichettipalayam Municipality is submitted herewith. No letter dated 31-1-50 from the Special Officer on the subject has been received in this Office.

Yours faithfully,

A. S. S. S.
10.5.50

For Director of Public Instruction

Clb.10-5-50-

10/5



pp 25-26

30

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, Madras
Rop 118 B3/49-50 dated 7-3-50

Sub:- Budget Estimate for '50-'51 - Elementary Education Fund -
Municipal Council, Gobichettipalayam -

Ref:-From the Special Officer, No. 2946/49 dated 5-1-50.

Submitted.

2. The District Board Coimbatore may be asked to transfer all
the Board Elementary schools within the Gobichettipalayam Municipality
limits with staff, building, equipment etc. at a very early
date.

For Director of Public Instruction

To
The Secretary to Government,
Education Department,
Madras.

MSR 10/3

-2-
PROFESSION TAX.

A half-yearly tax under section 93 of the Madras District Municipalities Act, 1920 as amended on all persons and companies exercising profession, art, trade or calling or transacting business or holding any appointment public or private within the Municipality will be levied and collected at the rates shown below:-

Class	Half yearly income		Half yearly tax.		
			Rs.	A.	P.
I	More than Rs.9600/-		25	0	0
II	More than Rs.7800/- but not more than Rs.9600/-		18	0	0
III	M ,, Rs.6000/-	,, Rs.7800/-	13	0	0
IV	,, Rs.4200/-	,, Rs.6000/-	9	0	0
V	,, Rs.3000/-	,, Rs.4200/-	6	0	0
VI	,, Rs.1800/-	,, Rs.3000/-	3	0	0
VII	,, Rs.1200/-	,, Rs.1800/-	2	0	0
VIII	,, Rs. 600/-	,, Rs.1200/-	1	0	0
IX	,, Rs. 300/-	,, Rs. 600/-	0	8	0

Note:- The half-yearly tax will be inclusive of a surcharge of $12\frac{1}{2}$ percent on this tax as Education tax under section 34 of the Madras Elementary Education Act, 1920 as amended.

TAX ON CARRIAGES AND ANIMALS.

Under section 98 of the Madras District Municipalities Act, 1920 as amended a halfyearly tax on all carriages and animals kept or used within the Municipal limits will be levied and collected at the rates detailed below:.

No.	Particulars of carriages and animals	Half-yearly tax.		
		Rs.	A.	P.
1.	For every four-wheeled vehicle with springs or other appliances acting as springs constructed to be drawn by one or more animals	10	0	0
2.	For every two-wheeled vehicle with springs or other appliances acting as springs constructed to be drawn by one or more animals.	5	0	0
3.	For every bicycle or tricycle	2	0	0
4.	For every other vehicle with springs or other appliances acting as springs not being a child's perambulator or go-cart	3	0	0
5.	For every elephant	5	0	0
6.	For every camel	4	0	0
7.	For every horse or mule not under 12 hands	4	0	0
8.	For every horse or mule under 12 hands	2	0	0
9.	For every bullock or bull	1	0	0
10.	For every male buffalo	1	0	0
11.	For every ass	0	2	0
12.	For every dog	0	8	0
13.	For every pig	0	4	0
14.	For every goat	0	4	0

Note: In the case of all carriages and animals kept more than two miles away from the Municipal limits but used for the taxable period within the Municipality 3/4ths of the above rates will be levied and collected.

TAX ON CARTS.

Under section 105 of the Madras District Municipalities Act, 1920 as amended a half-yearly tax on all carts kept or used within the municipal limits will be levied and collected at the rates shown below:-

- | | |
|--|---------------------|
| i) Carts with wheels fitted with iron tyres | Rs.4/-per half year |
| ii) Carts with wheels fitted with pneumatic or solid tyres | Rs.3/- -do- |

Note: In the case of carts kept more than two miles away from the Municipal limits but used for the taxable period within the Municipality at 3/4ths of the above rates will be levied and collected.

Municipal Office,
Gobichettipalayam,
Dated 7-2-1950.

(Sd.) K.NARAYANASWAMY,
Special Officer.

(True copy)

RV/15-3.

K. Narayana
Special Officer, 15/2/50
GOBICHETTIPALAYAM MUNICIPALITY.

Extract from L.A. note file - B.E. - 1950-51

Robchullapalan R.L.Ch.

Extract:-

7. Transfer to (a) Elementary Education Account:-

The Council has not yet taken over the Elementary Schools from the Coimbatore District Boards. No contribution is provided for from general funds to the Elementary Education Account in 1949-50. A contribution of Rs.14,000/- is however provided in the B.E. for 1950-51. The Elementary Education account as framed by the special officer closes with a deficit of Rs.7,450 in 1949-50 and with a deficit of Rs.9640 in 1950-51. The special officer may be asked to avoid the deficit in the R.E. for 1949-50 by adjusting a sum of Rs.7450/- from general funds. The account for R 1950-51 will then close with a deficit of Rs.2190/- which may also be avoided by increasing the contribution from Rs.14,000/- to Rs.16,190.

This is a new municipality constituted with effect from 1-10-1949. Its financial position cannot be correctly gauged with reference to the R.E. for 1949-50 and the B.E. 1950-51. It will take some more time to assess its ~~xx~~ income correctly and arrive at the correct position. The rate of property tax is 18 per cent including an education tax of 12½% of property tax i.e. 2%. The financial position as revealed by the B.E. for 1950-51 is satisfactory.

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

Para 7. Transfer to E.E. Acct:-

This department may agree with L.A.

Para 6 on pp.1-2 ante.

This department may agree with L.A.

Para 12 on page 3 ante.

No remarks are called for.

$\frac{1}{8} \times 16 = 2 \checkmark$

C. no: 2047/50

25/2/51

phi ef

phi ef

phi ef

Edu (A)

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

From the Director of Public Instruction
No: 118 B3 / 49-50 dt 7-3-1950.

From the Director of Public Instruction
No: 118 B3 / 49-50 dt 17-4-1950

Memo no: 2047/50-1-D - Edu dt 3/5/50

The D.P.-1 is informed that
the B.E for 1950-51 of the Elementary Education
Fund of the Municipal Council, Gobichettipalayam
has not been received ^{but that} the R.E for
1949-50 only has been received. In ^{place of} this

970

From
Sri K. Narayanaswamy Iyer B.A.,
Special Officer,
Gobi Municipality,
Gobichettipalayam.

To
The Secretary to Government
Education and Public
Health Department,
Fort St. George,
MADRAS.

Through

The Director of Public
Instruction,
MADRAS.

Rec.No.38 Pdl of 50
dated 28-1-50



Subject: BUDGET - Elementary Education - Gobichettipalayam
Municipality - Revised estimate for the period
from 1-10-49 (date of constitution of the
Municipality) to 31-3-50 in 1949-50 and Budget
Estimate for 1950-51 - Submitted.

The Gobichettipalayam Municipality was newly constituted from 1-10-49 and I submit below the Revised estimate for the period from 1-10-49 (date of constitution) to 31-3-50 in 1949-50 and the Budget estimate for 1950-51 for the Elementary Education Account. There are no elementary schools maintained at present by the Municipality. It is proposed to levy Education Tax at 12½% of the property tax per half year and it is also proposed to set apart 12½% of the receipts under Profession tax for this purpose. There are 6 Elementary schools maintained by the Coimbatore District Board in this municipal area and the transfer of these schools to the management of this Municipality is under correspondence. It is expected that the schools would be transferred to the Municipality soon and provision has been made in the Budget for the necessary expenditure. There are about 42 teachers in these 6 schools.

I request that the Budget may kindly be approved.

K. Narayanaswamy
Special Officer. 31/1/50

ELEMENTARY EDUCATION ACCOUNT.

Receipts - Ordinary

Particulars of Receipts	Budget Estimate for months 1949-50 for months Rs.	Revised Estimate for 1949-50 for 2 months Rs.	Budget Estimate for 1950-51 Rs.
Opening Balance	Nil	Nil	(-) 7450
1) Education Tax - Gross collections	-	-	21910
Deduct collection charges	-	-	600
Net	-	-	21310
4) Contribution from the General Account	-	-	14000
Deduct amount transferred to Capital	-	-	5500
Total..	-	-	29810
Receipts - Capital	-	-	30,410
6) Add amount transferred from Ordinary	-	-	5500

Letter No: 2853/49/A, dt 14-3-50, the Commissioner,
Gobichettipalayam Municipality has reported that
the B.E. has been sent to Government through
the Director in his letter No: 38 Pdl/50 dated 31-1-50.
The Director is requested to forward it
to Government immediately.

The O.P.I.
Copy to the
Commr., Gobichettipalayam
Municipality
(through the Secy).

MM
2/5/50

19/4/50
2/5/50

	1	2	3
Total Ordinary and Capital	-	-	35910
Grant total including opening balance	-	-	35310
Expenditure - Ordinary			27860
			35910
I Staff			
Salaries and allowances Pay	3000	3000	17950
Dearness allowance	1500	1500	9550
Clerks and Servants Pay	300	300	230
Dearness allowance	150	150	220
Contribution to Provident fund	150	150	1000
Travelling allowance	100	100	200
Collection charges			600
2. Contingencies and Equipment			
Contingencies-	300	300	1200
House rent	300	300	1200
Other items	200	200	300
Equipment-			
Furniture and apparatus	300	300	250
Library books and maps	-	-	200
Other items	200	200	400
4. Repairs to buildings	250	250	500
Total...	6450	6450	32600
Expenditure - Capital			
1. Lands and buildings	-	-	4000
2. Equipments			
1) Furniture and apparatus	800	800	1000
2) Library books and maps	200	200	500
Total...	1000	1000	5500
Total Expenditure Ordinary and Capital	7450	7450	38100
Closing Balance	(-) 7450	(-) 7450	(-) 37500
Grant total including closing balance	(-) 7450	(-) 7450	(-) 9640
			27860

K. Narayanaswami
Special Officer. 31/50

38,100
35,910
2,190

PROCEEDINGS OF THE SPECIAL MEETING OF THE GOBICHETTIPALAYAM
MUNICIPAL COUNCIL HELD AT 4 P.M. ON
28-1-50 AT THE MUNICIPAL OFFICE.

Present: Sri K. Narayanaswami B.A.
Special Officer.

READ: Revised Estimate for 1949-50 II half year and
Budget Estimate for 1950-51 of the
Gobichettipalayam Municipality.

- (a) General Fund
- (b) Elementary Education Fund.

RESOLUTION N 50 APPROVED

(Sd.) K. Narayanaswamy,
Special Officer.
Municipal Office,
Gobichettipalayam,
Dated 28-1-50.

(TRUE COPY)

K. Narayanaswami
Special Officer, 31/50

GOBICHETTIPALAYAM MUNICIPALITY.

RV/31-1. 31.1.50

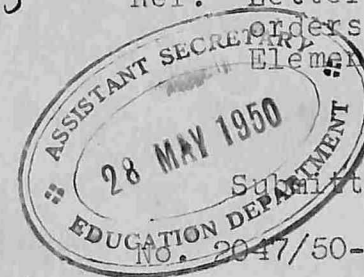
32

R.O.P. 118-B.3/49-50.

Office of the
Director of Public Instruction,
Madras, Dt. 24-5-1950.

13357

Ref: Letter No. 246/49-C.1, dated 18-5-1950 requesting
orders on the Budget Estimate for 1950-51 of the
Elementary Education Fund.



Submitted with reference to Government Memorandum
No. 2047/50-1-D Edn., dated 3rd May 1950.

For Director of Public Instruction
27/5/50

To
The Secretary to Government,
Education Department,
MADRAS.

PRK/25-5.

26/5.

From
Sri K. Narayanaswamy Iyer B.A.,
Special Officer,
Gobi Municipality,
Gobichettipalayam.

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

Through

The Director of Public
Instructions, Madras.

Roc.No. 2946/49/C1 dated 18-5-50.



Sub: BUDGET - Elementary education - Gobichettipalayam
Municipality - 1949-50 - Approval requested.

Ref: This office Roc.No.2946/49/C1 dated 5-1-50, 14-3-50
and 4-5-50.

I request that early orders may kindly be passed on the
Budget Estimate for 1949-50 on the Elementary Education
fund of this Municipality.

RV/19-5.

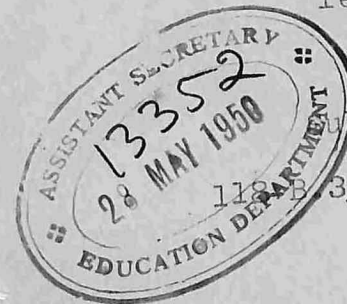
K. Narayanaswamy
SPECIAL OFFICER. 19/5/50

19.5.50.

14
R.O.P. 118-B.3/49-50.

15
Office of the
Director of Public Instruction,
Madras, Dt. 24-5-1950.

Ref: Letter No. 2856/49-A.1, dated 5-5-50, regarding
levy of Education Tax.



For Director of Public Instruction.

To
The Secretary to Government,
Education Department,
Madras.

10
From
Sri K. Narayanaswamy Iyer B.A.,
Special Officer,
Gobi Municipality,
GODICHETTIPALAYAM. 38385

12
To
The Secretary to Government
Education Department,
Fort St. George,
MADRAS.

Rec.No.2656/49/A1 dated 5-5-1950.

Through
The Director of
Public Instruction,
MADRAS.



Sub: TAX - Education - Gobi Municipality - levy of
under section 34 of the Madras Elementary Education
Act, 1920 - sanction requested.

Ref: This office letter Rec.No.2656/49/A1 dated 14-3-50

I beg to invite the kind attention of the Government
to this office letter referred to above and request that
sanction may kindly be accorded for the levy of Education
Tax by this Municipality with effect from 1--10--1949.

RV/6-5.

K. Narayanaswamy
SPECIAL OFFICER. 6/5/50.

101
6/5/50

C. no. 2047/50

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

p3-4 cf

From the ~~Committee~~ S.O., Gobichettipalayam Mplg. No. 2946/49 dt 5-1-1950.

p1 cf
p9 cf

From the Director of Public Instruction No. 118/49-50 dt 7-3-1950

p7 cf

From the ~~Committee~~ S.O., Gobichettipalayam Mplg. No. 2856/49 dt 14-3-1950.

p27-28 cf

From the Director of Public Instruction No. 118/49-50 dt 17-4-1950

p29 cf

From the ~~Committee~~ S.O., Gobichettipalayam Mplg. No. 38/50 dt 28-1-1950

p17 cf

From the Director of Public Instruction No. 118/50 dt 9-5-1950

p15 cf

From the S.O., Gobichettipalayam Mplg. No. 2856/49 dt 5-5-1950.

From the Director of Public Instruction No. 118/49-50 dt 24-5-1950.

Order No: 1856. En dt 23/6/50

Ms

The Government pass the following order on the R. E. for 1949-50 and the B. E. for 1950-51 of the Elementary Education Fund of the Municipal Council, Gobichettipalayam.

2. R. E. for 1949-50 :-

p28 cf

(i) The provision made for a Capital expenditure of Rs 1,000 is approved.

p28 cf

(ii) The R. E. is anticipated to close with a deficit of Rs 7,450. The ~~Committee~~ S.O., Gobichettipalayam Mplg. should avoid the deficit by making an equal contribution from the General

20
to the elementary education fund. The suggestion may be accepted. The R.E. will then close with a nil balance.

3. B.E. for 1950-51:

(i) The amount of Rs 600 shown against "Collection-charges" should be transferred from the receipts side to the expenditure side.

(ii) Under the provision made for a capital expenditure of Rs 5,500 is approved.

(iii) Under Sections 34 and 35 of the Madras Elementary Education Act, 1920, as amended, the Government sanction the proposal of the ~~Municipal Council~~ ^{the Government} to levy Education Tax on ~~land and buildings~~ ^{land and buildings and on land not occupied by or adjacent and appurtenant to buildings and land not exclusively used for agricultural purposes at 12 1/2% of property tax per annum.} ~~from 1-4-1951 to 1-4-1950.~~ ^{within its area}

The S.O. ~~G. O. No. 840 L.A. Dated the 12th April 1950~~ is informed that there is no need to treat a portion of the income from profession tax as proceeds of Education tax. As the ~~rate of~~ limits of levy of profession tax have been increased in G.O. No. 840 L.A. Dated the 12th April 1950, the Council may levy Education tax separately as surcharge on profession tax. The S.O. ~~is requested~~ should obtain and forward a copy of the resolution of the ~~municipal council~~ ^{municipal council} in this regard in due course.

(iv) The B.E. is anticipated

p 27 cf

p 28 cf

p 17 cf

Copy at (V)

M

21
to close with a deficit of Rs 2,190. The ~~Board~~ ^{S.O.} should avoid the deficit by making an additional contribution from the general fund to the elementary education fund.

4. orders regarding the transfer of management of ~~from the S.O. to the~~ ^{from the S.O. to the} elementary schools, referred to in the letter cited will be issued separately.

① S.O. -
Co. No. 20035A
12-7-1950
11/7/50
The S.O., ~~G. O. No. 840 L.A. Dated the 12th April 1950~~
M.P.S.
The D.P.1
The Exr of H.P.A. Cals
Copy to L.A. Deph.
38/4.

19/6/50
11/7/50
22/6/50
21-6-50

Annexure.
p 5 infra.

Note: (i) The Capital expenditure of Rs 1,000 and Rs 5,500 in the R.E. & the B.E. respectively may be approved.

(ii) The ~~Council's~~ ^{S.O.'s} proposal to levy Edn tax on all the three classes of properties viz. buildings, agricultural land and vacant land at a uniform percentage of 12 1/2% of property tax per annum may be approved. ^{this may take effect from 1-4-1950.} It seems sufficient to draw his attention to G.O. 840 L.A. Dated the 12th April 1950 regarding ^{his request} for setting apart 12 1/2% of the profession tax as proceeds of Education tax. He may be also ^{requested} to obtain and forward a copy of the resolution of the Council in the matter.

(iii) LA have agreed to

p 28 cf

p 11 cf

Copy at (V)

p 23 cf

Contributions of Rs 7,450 (and Rs 2,190) from the General account towards the deficit in the Elementary Education account in the R.E. and B.E. respectively.

(iv) The draft with pp 1-3 ante for approval. LA need not see.

19/6/50
C.A.
21.6.50

18/6/50
22/6/50

They have already
agreed to the
Contributions.

ANNEXURE.

Opening balance
(as revised)

Rs

nil

RECEIPTS:

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

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

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

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

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

2 Contribution from the General Funds 14,000

DEDUCT Refunds.

Amount transferred to capital. 5,500

Total
Ordinary

30,410

CAPITAL

Amount transferred
from ordinary

Total ordinary &
capital

Total including
opening balance.

5,500

35,910

35,910

EXPENDITURE.

Rs

1. Staff:

Salaries & allowances

Masters

Clerks & servants

Contribution to P.F.

D. A.
Edn. tax-collection
charges

2. CONTINGENCIES & EQUIPMENT

Contingencies

House rent

Other items

Equipment:

Furniture & apparatus

Library books & maps

Other items

3. Prizes & scholarships

3. Repairs to buildings

5. Interest on and re-
payment of debt

6. Repayment of advance
to Govt.

Total:

CAPITAL

Lands & buildings

Furniture & apparatus

Total (ordinary
and capital)

Closing balance

27,500

450

1,000

200

600

1,200

300

250

200

400

500

32,600

4,000

1,000

500

38,100

2,190