

EDUCATION 1950 DEPARTMENT.

(1)

MS. SERIES.

clerk
1/1/50

G. O. No. 2194. Edn.

DATED. 4. 8. 50.

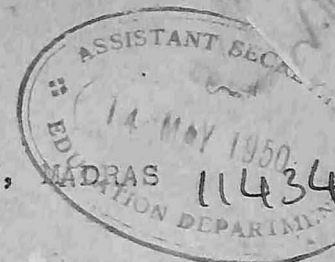
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only in
1/1/50

Sub.

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

70
2
OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS
Rep. 78-B.3/49-50 dated 11.5.'50



Sub: Budget Estimate for 1950-51 - Elementary Education
Fund - Municipal Council, Dindigul -
Ref: From the Commissioner No. 14495/49 dated 28-12-'49

Submitted.

Seven out of the 17 Elementary Schools maintained by this Municipal Council, have insufficient accommodation. Accommodation in three of these schools is reported also to be unsuitable.

Six schools do not maintain school gradens

12 schools have not been provided with playgrounds.

As regards equipment it is however, gratifying to note that adequate provision exists in all schools.

for Director of Public Instruction.
13.5.50

To
The Secretary to Government,
Education Department.

LOCAL ADMINISTRATION DEPARTMENT.

From: Sri P. Duraiswamy, B.Sc.,
Municipal Commissioner,
DINDIGUL.

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

Thro' The Director of Public Instruction,
MADRAS.
The Chairman, Municipal Council,
DINDIGUL.

Ref.No. 14495/49-B1, d/28-12-1949.

Sir,
Sub : BUDGET ESTIMATE - 1950-51 - Elementary Education Fund -
Municipal Council - Dindigul - Submitted.
...ooo...

I submit herewith the revised estimate for 1949-50 and
budget estimate for 1950-51 relating to the Elementary Education
Fund of this Municipal Council with relevant enclosures as approved
in Council resolution No.368/27-12-1949. (copy enclosed).

FORWARDED

S. Lazar Ignatius
Chairman, Municipal Council,
pmf/29-12p. DINDIGUL.

Commissioner.

Copy of council resolution No.368, dated 27-12-49:-

Read Revised Estimate for 1949-50 and draft Budget Estimate
for 1950-51 for Elementary Education Fund Account with the note of
the Commissioner.

Resolution:- Approved. Sri Maria Santiago Pillai dissents.

Sd. S.Lazar Ignatius,
Chairman, Municipal Council, Dindigul.

/True Copy/

pmf/29-12p.

Commissioner.

Copy of Commissioner's note, dated 25-12-49 to the Council:-

The Revised Estimate for 1949-50 and the Budget Estimate for 1950-51 showing the receipts and charges relating to the Elementary Education Fund Account are prepared and put up before the Council for adoption.

Revised Estimate:-

The financial position of this ear market fund after revision for the current year 1949-50 is compared with that obtained at the time of framing the budget for 1949-50 last year.

	1949-50 Budget Estimate.	1950-51 Revised Estimate.
1. Opening balance	567	633
2. Total receipts Ordinary and Capital.	1,17,604	1,24,030
3. Total charges ordinary and capital	1,29,870	1,24,170
4. Closing balance	-11,699	493

Government in revising the budget for 1949-50 have ordered that in order to meet at least a portion of the deficit the education tax should be increased from 2 percent to 2½ per cent per half year from 1-10-49 on the annual rental value of properties. The orders were given effect to from 1-10-49 and thus the deficit is wiped off.

Budget Estimate 1950-51:-

The anticipated total receipts and charges for 1950-51 are given hereunder compared with the 2 previous years.

	1948-49 Actuals	1949-50 Revised Estimate.	1950-51 Budget Estimate.
1. Opening balance	11,913	633	493
2. Total receipts Ordinary and Capital.	77,537	1,24,030	1,21,316
3. Total charges Ordinary and Capital.	1,24,170 88,817	1,24,170 1,24,170	1,02,810
4. Closing balance	633	493	999

Receipts:-

The increase in receipts is mainly due to the rise in the percentage of taxation and increase in the contribution from the General Fund Account to meet capital expenditure and to meet the deficit in this account.

Expenditure:-

The increase in expenditure is due to the provision made for two new school buildings and supply of new furniture to the schools under capital account. The cost of the capital expenditure is being met from diversion from General Fund Account and from Government Grant.

Sd. P. Duraiswamy,
Commissioner.

3/19 /True Copy/

P. Duraiswamy
Commissioner.

pmf/30-12a.

D I N D I G U L M U N I C I A L I T Y.
ELEMENTARY EDUCATION FUND ACCOUNTS - REVISED ESTIMATE 1949-50.
R E C E I P T S.

Budget for 1949-50 sanctioned in G.O.No.Ms. 1842, Edn., d/14-6-49.

Particulars.

Actuals for six months 1949-50. Probable receipts for next six months 1949-50. Revised Estimate for 1949-50. Remarks.

1.	2.	3.	4.	5.	6.
567	Ordinary:- Opening balance.	633	--	633 ✓	
60,290	Education tax.	11,129	54,271	65,400 ✓	
150	Fines and Penalties	--	--	--	
100	Other receipts	3	17	20 ✓	
	Government Grants:-				
15,928	(i) Under Section 37 of the Elementary Education Act.	--	16,474	16,474 ✓	
5,608	(ii) Under proviso to Section 37 of the Act	2,796	2,812	5,608 ✓	
3,478	(iii) Compensation for loss of income from Education tax levied as surcharge on Profession tax.	3,478	--	3,478 ✓	
7,350	Contribution from General Fund Account.	7,350	5,000	12,350 ✓	
-300	Deduct:- Refunds	-119	-181	-300	
	Collection charges.	--	--	--	
	Amount transferred to Capital.	-118	-82	-200	
92,604	Total Ordinary Receipts.	24,519	78,311	1,02,830 ✓	
	Capital:-				
12,500	Amount transferred from General Accounts- Ordinary Receipts.	--	13,000	13,000 ✓	
12,500	Government Grant.	--	8,000	8,000 ✓	
	Amount transferred from Ordinary Receipts.	118	82	200	
25,000	Total Capital Receipts.	118	21,082	21,200 ✓	
1,17,604	Total Ordinary and Capital.	24,637	99,393	1,24,030 ✓	
1,18,171	Grand total including opening balance.	25,270		1,24,663 ✓	

DINDIGUL MUNICIPALITY.
ELEMENTARY EDUCATION FUND ACCOUNT - REVISED ESTIMATE FOR 1949-50.

EXPENDITURE.

Budget for 1949-50 as sanctioned by Govern. ment in G.O. No.Ms.1842, Edn.,14-6-49.	Particulars.	Actuals for six months 1949-50.	Probable for next six months 1949-50.	Revised Estimate.	Remark
1.	2.	3.	4.	5.	6.

Ordinary:-

51,950	Staff:-Salaries and allowances:- Masters	Pay. 25,803	26,147	51,950	
29,100)		D.A. 13,394	15,706)	26,100)	
4,220)			4,220)	4,220)	
1,050	Clerks and servants	Pay 336	714	1,050	
1,200		D.A. 132	1,068	1,200	
2,200	Contribution to Provident Fund.	24	2,476	2,500	
	Travelling Allowances.	..	..	..	
100	Gratuity.	..	100	100	

Contingencies and Equipment:-

Contingencies:-

3,000	House Rent.	1,494	1,506	3,000	
4,700	Other Items.	423	2,577	3,000	

Equipment:-

1,000	Furniture and apparatus	28	2,972	3,000	
500	Library books and maps	10	490	500	
250	Other Items.	29	221	250	
100	Prizes and Scholarships.	..	100	100	
3,000	Repairs to buildings.	79	2,921	6,000	
2,500	Collection charges.				

1,04,870	Total expenditure ordinary.	41,752	61,218	1,02,970	
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Capital.

25,000	Land and buildings.	..	16,000	16,000	✓
	Furniture and apparatus.	18	5,082	5,200	✓
	Library books and maps.				
	Investments made.				
	Other items.				

25,000	Total Expenditure capital.	118	21,082	21,200	✓
1,29,870	Total Ordinary and Capital.	41,770	82,300	1,24,170	✓

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DINDIGUL MUNICIPALITY.
ELEMENTARY EDUCATION FUND ACCOUNT - BUDGET ESTIMATE FOR 1950-51.

SUMMARY.

	Estimated opening balance 1950-51.	Estimated Receipts for 1950-51	Estimated expenditure for 1950-51.	Estimated closing balance 1950-51.
1. Ordinary Account.	493	1,02,316	1,01,810	999
2. Capital Account.	Nil.	19,000	19,000	Nil

RECEIPTS ORDINARY.

Particulars.	Actuals for 1948-49.	Revised Estimate for 1949-50.	Budget Estimate for 1950-51.	Remarks.
xx Opening balance.	11,913	633	493	
1. Education tax.	47,519	65,400) 2,500)	68,430	
2. Fines and penalties under the Elementary Education Act	20	..	150	
3. Other receipts.	54	20	100	
4. Government grants:-				
(i) Under Sec.37 of the Elementary Education Act.	15,928	16,474	20,500	
(ii) Under proviso to Sec.37 of -do-	5,608	5,608	5,608	
(iii) Compensation for loss of Education tax levied as surcharge on profession tax.	3,478	3,478	3,478	
5. Contribution from General Account	7,350	12,350	7,350	
6. Deduct:- Refunds	-82	-300	-300	
Collection charges	2,338	2,500	3,000	
Amount transferred to Capital				
Total Receipts Ordinary.	76,685	1,02,830	1,02,316	
Receipts Capital:-				
1. Government grant.	..	8,000	9,500	
2. Contribution from General Account.	..	13,000	9,500	
3. Amount transferred from Ordinary.			19,000	
4. Investments realised.				
5. Additional amount transferred from Ordinary.	851	200	..	
6. Loans.				
Total receipts Capital.	851	21,200	19,000	
Total receipts Ordinary and Capital.	77,537	1,24,030	1,21,316	
Grant Total including opening balance	85,450	1,24,663	1,21,809	

(9) DINDIGUL MUNICIPALITY.
ELEMENTARY EDUCATION FUND ACCOUNT - BUDGET ESTIMATE FOR 1950-51.

EXPENDITURE.

Sl. No.	Particulars.	Actuals for 1944-49.	Revised Estimate for 1949-50.	Budget Estimate for 1950-51.	Remarks.
1.	2.	3.	4.	5.	6.
1.	Staff:- Salaries and allowances. Masters.	73,379	51,950 26,100 4,220	50,260 25,960 4,320	80540
2.	Clerks and servants.	3,571	1,050 1,200	1,820 1,200	3020
3.	Contribution to Provident Fund.	2,262	2,500	2,500	
4.	Travelling allowance				
5.	Gratuity.	20	100	..	
6.	Contingencies and Equipment:-				
7.	Contingencies:- House Rent.	2,952	3,000	3,000	
8.	Other items	1,399	3,000	2,500	
9.	Equipment:- Furniture and apparatus	147	3,000	3,000	
10.	Library books and maps.	10	500	500	
11.	Other items	..	250	250	
12.	Prizes and sbbolarships	..	100	..	
13.	Repairs to buildings <i>electric charges</i>	4,225	6,000	6,500 3,000	
Total expenditure ordinary.		87,966	1,02,970	1,01,810	
<u>Expenditure Capital:-</u>				1,04,810	
1.	Lands and buildings.	41	16,000	19,000	
2.	Equipment:- (1) Furniture and apparatus (2) Library books and maps (3) Investments made (4) Other items.	810	5,200	..	
Total expenditure capital.		851	21,200	19,000	
Total ordinary and capital.		88,817	1,24,170	1,20,810	1,23,810
Closing balance.		633	493	999	1,021
Grand total including closing balance.		89,450	1,24,463	1,21,809	1,24,831

(9)
STATEMENT CONTAINING THE PARTICULARS UNDER NOTE TO APPENDIX 12
MADRAS ELEMENTARY EDUCATION ACT ACCOMPANYING THE BUDGET

15
THE RULES FRAMED UNDER THE
ESTIMATE FOR 1950-51.

	Std. I.	Std. II.	Std. III.	Std. IV.	Std. V.	Std. VI.	Std. VII.	Std. VIII.	Total.
1. No. of schools on the date of submission of the budget.	Nil.	Nil.	1	Nil.	15	Nil.	1	Nil.	17
2. Total Number of schools to be newly opened in 1950-51.	Nil.								
3. Total number of teachers employed in all schools on the date of submission of the budget.	Secondary Grade Trained - 40--1 $\frac{1}{2}$ --55--2--75 = 11 Elementary grade Higher - 30--1--45. = 89 Elementary lower grade - 23--1--33 = 22 6 106								
4. Number of teachers to be retrenched in 1950-51.	Nil.								
5. Number of teachers to be appointed in the existing scale.	6. (4 kept vacant for want of strength and will be appointed if strength improved).								

pmf/29-12p.

8/19.
Commissioner,
Dindigul Municipality.

Extract of note from the file relating to
"Budget Estimate - 1950-51 - Dindigul
Municipal Council.

XX XX XX

9. Transfer to other accounts:

Ele. Edn. Account: The estimates provide for a contribution of Rs 12,350/- in the current year and of Rs 7,350/- in the budget year from the General Account to the Ele. Edn. Account against the usual contribution of Rs 7,350/- and the contribution of Rs 7,350/- approved in the B.E. for 1949-50. With these contributions the Ele. Edn. Account for 1950-51 is expected to close with a balance of Rs 999/- The contributions provided may be allowed to stand pending examination of the Ele. Edn. budget.

Capital: Provision is made for a contribution of Rs 14,000/- in the R.E. for 1949-50 and Rs 9,500/- in the B.E. for 1950-51 to the Ele. Edn. Account Capital to meet the cost of construction of school buildings. These contributions may be allowed provisionally.

XX XX XX

The current year (1949-50) opened with a balance of Rs 1,94,384/- and will close with a balance of Rs 94,884/- after providing for a capital expenditure of Rs 1,10,100/- under the General (Rs 97,000), Ele. Edn. (Rs 13,000) and T.P. (Rs 100) Accounts. The B.E. for 1950-51 will close with a balance of Rs 44,684/- against the required minimum balance of Rs 26,100/- after providing for a capital expenditure of Rs 85,50

General financial position: On the basis of the B.E. for 1950-51, the ordinary receipts (Rs 4,67,650 excluding electricity profits) exceed the ordinary expenditure (Rs 4,48,350) by Rs 19,300. The general financial position of the municipal council is satisfactory. The rate of property tax in the municipality is 25 7/8 per cent.

J.S./20-1-50

Edn. & P.H. Dept. (C)

Transfer to Ele. Edn. Account: The contribution proposed may stand pending orders on the Elementary Education Budget.

I.B.M./9-2-50

Tax for General purposes - 7 1/2
Water and drainage - 10
Sewerage - 23/8
Edn. tax 5
Lighting tax 1

25 7/8

20 7/8
 $\frac{20}{100} \times \frac{167}{8} = 5$
 $\frac{4000}{167}$
167)4000(23
334
660
301

159

1702,830

13,200

1,16,030

633

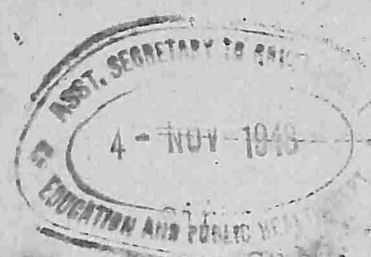
1,16,663

1,24,170

1,16,663

7,507

81439



Sri K. Ramalingam, M.A.,
Municipal Commissioner,
DINDIGUL.

The Secretary to Government,
Education and Public Health
Department, Fort St. George, Madras.
The Chairman, Municipal Councils,
DINDIGUL.

Rec.No. 9308/48-A1, d/27 Oct '48.

Sub: TAX - Education - Dindigul Municipality - Levy of -
Instructions issued.

Ref: G.O. No. 1556, Edn, d/23-6-48 and Memorandum No. 51749 C.1/
48-1 Edn, d/17-9-48.

I beg to submit that a reply was sent through the Examiner
of Local Fund Accounts, Madras in my Rec.No.9308/48-A1, d/31-7-48.
A reminder was submitted to Govt. on 30-9-48 with copy to Examiner.
I submit herewith a copy of my reply sent through the
Examiner of L.F.Accounts, Madras for easy reference.

FORWARDED.

S. Lazar Ignatius
28.10.48

Chairman, Municipal Council,
DINDIGUL.

pmf/28-10.

K. Ramalingam
Commissioner. V. Ramani
28/10

'Copy'

Local Administration Department.

From

Sri K. Ramalingam, M.A.,
Municipal Commissioner,
DINDIGUL.

To

The Secretary to Government,
Edn. and P.H. Department, Madras.
Through
The Examiner of L.F.Accts, Madras
and
The Chairman, M.C., Dindigul.

Rec.No.9308/48, d/31-7-48.

Sir, -

Ref: TAX - Education - Levy in Municipal areas - G.O.Ms.No.
Edn., d/23-6-48.

I beg to submit that Education tax is levied in this Mun-
cipality on all classes of properties, such as, houses, vacant lands
and agricultural lands.

2. Taxes on buildings in this municipality is levied at
10.7/16% of which 3% is Education Tax and 7.7/16% is property tax.
Property tax which 7.7/16% at present may be increased to 8% and
Education tax levied at 25% of that (i.e.) at 2.1/8%. This may be
convenient for calculation purposes. By this increase by 3/16% the
municipality will get an additional income of Rs. 4236/-
per year.

3. Tax on agricultural lands is levied at 7.5/44% including
an education tax of 3%. As the levy of Education tax in this case
exceeded 25% of the property tax, the General property tax may be
increased to 8% so that the present levy of Education tax at 2.1/8%
(i.e.)

at 3% may be 25% of the general tax. By such increase there will be an additional annual income of Rs. 322-5-0 for this Municipality.

4. I beg to solicit orders for the readjustment and slight increase in the percentage of taxes as suggested above.

Sgd. K. Ramalingam,
Commissioner.

/True Copy/

K. Ramalingam
Commissioner

pmf/28-10.

h
28/10

Handwritten calculations:
 $2 \times \frac{16}{135} \times 100 = 23 \frac{19}{27} \%$
 $2 \times \frac{44}{225} \times 100 = 39 \frac{1}{9} \%$
 $5 \frac{5}{44} \times 100 = 111 \frac{5}{11} \%$
 $220 \times 8\% = 176$

Handwritten calculations:
 $\frac{1}{4} \times \frac{167}{8} = 20 \frac{1}{8}$
 $32 \times \frac{167}{160} = 32 \frac{1}{2}$

C. no. 11434/50.

Sub: B.E. for 1950-51 - Elementary Education Fund - Municipal Council, Dindigul - Orders passed -

PP 19-20 cf

P 3 cf $\frac{53}{28}$

P 1 cf

From the Commissioner, Dindigul Municipality No. 9308/48 dt. 27-10-1948.

From the Commissioner, Dindigul Municipality No. 14495/49 dt. 28-12-1949.

From the Director of Public Instruction No. 78/49-50 dt. 11-5-1950

Order No. 2194 Edn. 4/8/50.

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, Dindigul: -

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

(i) Government grant: -

The credit taken for an amount of Rs. 8,000/- under this head should be deleted, in view of the fact that the subsidy in respect of the construction of two elementary school buildings sanctioned in G.O. no. 3004, Edn, dt.

Not put copy at (A) 26th September 1949 has been re-allotted PP 5-6/R in 1950-51.

PP 1 & 3 nf

(ii) The R.E. will close with a deficit of Rs. 7,507/- The Council ~~is requested to~~ avoid this deficit by making an additional contribution from its general funds to the Elementary Education Fund.

3. B.E. for 1950-51: -

(i) Govt. Contribution

Contribution under Section 37 of the Elementary Education Act:- The Government have decided that municipal Councils should be paid contribution from the State Funds towards the proceeds 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 $1\frac{1}{3}\%$). Accordingly the credit taken under this head should be raised to Rs. 32,000/-

(ii) Compensation for loss of Education tax levied as surcharge on profession tax:- The credit taken under this head should be deleted in view of the ^{decision of the Government to stop} ~~stoppage~~ of profession tax compensation with effect from 1.4.1950.

(iii) Collection charges:

The amount of Rs. 3,000/- shown against under this head should be transferred from the receipts side to the expenditure side.

(iv) Government grant:

The credit taken for an amount of Rs. 9,500/- under this head should be deleted. ~~as no building schemes in this municipality appear to have been included in the list of Part II Schemes for 1950-51.~~ The Council should meet the entire expenditure in respect of the construction of Elementary School buildings from its General Funds.

P 2 nf.

P 2 nf.

Ibid

P 2 nf.

PP 2 + 4 nf.

P 2 nf.

The Council's request for the levy of Education tax on buildings and agricultural lands within its area at a uniform percentage of 23% ^{159/167} ~~23%~~ ^{per annum} ~~per annum~~ ^{which works out to} ~~which works out to~~ ^{5% of property rentals.} ~~5% of property rentals.~~

Ibid.

To
The Commr.
Dindigul Municipality
[Through the CMC]
[with a copy of 'A' at P. 1 c f].

The D.P.I.

The Exr. of L.F.A.

Copy to L.A.

Spare Copies 3.

(v) Contribution from General Fund:- The credit taken under this head should be increased to Rs. 19,000/-

(vi) The provision made for a Capital expenditure of Rs. 19,000/- is approved.

(vii) ^(It shall be) The Council is requested to levy Education tax on buildings and agricultural lands at a uniform percentage of $23\frac{159}{167}\%$ of property tax per annum which works out to 5% of property rentals.

(viii) The B.E. is anticipated to close with a balance of Rs. 8,528/-

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

Mm
29.7.50.

1/8/50

1/8/50

Annexure

Page 5 infra

ANNEXURE.

Rs

Opening balance
(as revised)

Nil.

RECEIPTS:

1. Education tax	68,430.
2. Fines and Penalties	150.
3. Income from securities	
4. School fees	
5. Other receipts	100.
6. Government Grant	
(i) Under Section 37 of the E.E. Act	32,000.
(ii) under the proviso to Sec. 37 of the Act.	5,608.
(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	7,350.
DEDUCT Refunds. ⊖	300.
Amount transferred to capital.	

Total
Ordinary

1,13,338.

CAPITAL

Amount transferred from ordinary	19,000.
Total ordinary & capital	1,32,338.
Total including opening balance.	1,32,338.

EXPENDITURE.

Rs

1. Staff:	
Salaries & allowances Masters	80,540.
Clerks & servants	3,020.
Contribution to P.F.	2,500.
Edn. tax-collection charges	3,000.
2. CONTINGENCIES & EQUIPMENT	
Contingencies	
House rent	3,000.
Other items	2,500.
Equipment:	
Furniture & apparatus	3,000.
Library books & maps	500.
Other items	250.
3. Prizes & scholarships	
4. Repairs to buildings	6,500.
5. Interest on and re-payment of debt	
6. Repayment of advance to Govt.	

Total: 1,04,810.

CAPITAL

Lands & buildings	19,000.
Total (ordinary and capital)	1,23,810.
Closing balance	8,528.

C. no: 11434/50

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

pp 19-20 of

p 3 of

p 1 of

From the Commr., Dindigul Rply -
No: 9308/48 dt 27. 10. 1948

From the Commr., Dindigul Rply -
No: 14495/49 dt 28. 12. 1949

From the Director of Public Instruction
No: 78/49.50 dt 11. 5. 1950

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

(i) The credit
taken for an amount of Rs 8000
under "Government Grants" should be deleted
in view of the fact that the liability
in respect of the ~~the~~ contribution of two
elementary school buildings ~~made~~ ~~to~~
sanctioned in G.O. No: 3004 E.M. Dated the
26th September 1949 has been re-allotted in
for 1950-51.

(ii) The R.E will
close with a deficit of Rs 7,507. L.A.
may be requested to examine whether this
deficit can be avoided by an additional
contribution from the ~~General~~ ~~Fund~~ ~~to~~ the
elementary education fund. If this
is not possible, the question of sanctioning
a subsidy equal to the ~~and~~ deficit ~~referred~~
to above will have to be considered. This
may be done after the actual closing
balance for 1949-50 in the Elementary
Education Account is known. The Commr.

Copy at (A)
pp 5-6 / (R)

may be asked to repay the balance in one course.

3. B.E. for 1950-51:-

(i) Grant contribution
under Section 37 of the Elementary Education Act:- The rate of Education tax levied in this municipality is 5% of property rentals for annum and the rate of Grant contribution is $1\frac{1}{2}$ % of property rentals. The credit taken under this head should be increased to Rs 32,000 with reference to the recent decision of the Government.

$$\textcircled{x} \frac{65400}{2} = 32,700$$

(ii) Compensation for loss of Education tax levied as purchase or profession tax:- The credit taken under this head should be deleted in view of the stoppage of profession tax compensation.

pl 11 ef

(iii) The amount of Rs 3,000 shown against "Collection charges" should be transferred from the receipts side to the expenditure side.

pl 11 ef

(iv) Grant grant:- The credit taken for an amount of Rs 9,500 under this head should be deleted as no building schemes in this municipality appear to have been included in the list of Part II Schemes for 1950-51.

pl 11 ef

The Council should meet the entire expenditure in respect of the construction of Elementary ~~Education~~ school buildings from its general funds. LA may be requested to agree to the increased contribution from the general funds to the elementary education funds.

(v) The provision made for a capital expenditure of Rs 19,000 may be approved.

(vi) With reference to

pl 13 ef

A

not proper
19-20 ef

20.50
19.20 ef

Malik the
elementary: 20/8

$$\frac{26}{100} \times \frac{167}{8} = 5$$
$$x = \frac{4000}{167}$$
$$= 23 \frac{47}{167}$$

$$\text{no: } \frac{11634}{10.7.50} = 1076$$



VS

G/113

16 3

G.O. No: 1606 En dated The 22nd June 1948, the Commr. submitted proposals to levy En tax on ~~all the classes~~ ^{and} ~~agricultural lands~~ ^{and} ~~vacant lands~~ at a uniform percentage of 25% of property tax for annum which works out to more than 25% of property rentals. As this exceeds the maximum prescribed by Govt viz 5% of property rentals, no alteration in the ^{present} rate of En tax appears necessary. The Council may be asked to levy En tax on buildings and agricultural lands at a uniform percentage of $23\frac{18}{100}$ % of property tax for annum which works out to 5% of property rentals. As regards vacant lands, no revision is called for.

(vii) The B.E. is anticipated to close with a balance of Rs 8,828.

4. LA and Finance may see for remarks.

$$\frac{11634}{10.7.50}$$

$$\frac{11634}{10.7.50}$$

L.A.D(c)

Pl. See the note of Edm. Deptt. on pp form P.1 ante. The B.E. of the re. ce. for 1949-50 will close with a balance of Rs. 1,00,010 & the B.E. for 1950-51 will close with a balance of Rs. 50,396 against the prescribed minimum balance of Rs. 26,060.

An addl. contribution of Rs. 7.507
 can be made from the gr. to the Ele.
 Edu. Ac. to avoid the deficit in
 the R.E. in the latter account for
 1949-50. The present rate of
 property tax is 25 7/8% including
 an edu. tax of 5%. This Deptt.
 may agree that no alteration
 in the present rate is necessary.

~~With these remarks the file
 may be forwarded to B.M.~~

This Department may also
 agree to the suggestion
 18/7/50. at 'A' on page 2 supra. The
 general account can afford
 to increase the contribution
 to Elementary Education (carnival)

20-7-50

21-7-50

Edm



Edm (D)

Please see the L.A. Dept's notes
 above. A draft order is submitted for
 approval.

L.A.V.O. 28/40.C.1
 24.7.50

29.7.50

28/8/50