Sectt. II-27—104,006—4-11-4

EDUCATION (1950) Department

M.S. SERIES. (1)

Clerk

G.O. NO. 2569. Edn.

Dated 12. 9. 1950.

[Despatch Abstract.]

B. E. for 1950-51. Elementary Education Fund — Municipal Council — Tirupathur order passed.

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Further Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Dated the
28th May 1950.

Sub:-Budget Estimate 1950-51-Elementary Education Fund-Municipal Council-Tirupathur.

Ref:-From the Commissioner, No.9422/49 dated 20-1-50.

ASSISTANT SECRETARY
31 MAY 1950
EDUCATION DEPARTMENT

13746

Copy submitted with the Budget Estimate.

) Revised Estimate for 1949-50:-The credit taken for Government grant under section 37 of the Madras Elementary Education Act should be revised to Rs.4,860/- which is the amount sanctioned to this clause in G.O.No.518 Education dated 18-2-1950.

3) In three ~~their~~ schools under the Municipal Council accomodation is insufficient and in two others unsuitable.

4) Six schools have not been provided with necessary school gardens and existing gardens in six other schools are unsatisfactory.

5) Play area is inadequate and unsuitable in five schools and all the remaining nine schools have no playgrounds.

6) Equipment is also inadequate in 10 of the 14 schools.

FOR DIRECTOR OF PUBLIC INSTRUCTION.

To

The Secretary to Government, Education Department, Madras.
Copy to B2 (3 copies)

Copy of letter from the Commissioner, Tirupattur Municipality to the Director of Public Instruction, Madras with ROC.B1/9422/49 dated 20-1-50.

Sub:-Budget Estimate-1950-51-Tirupattur Municipality-Submission of.

I send herewith the Elementary Education Budget of this council for 1950-51 in duplicate with copies of i) councils resolution approving it (2) explanatory note and (3) establishment schedule.

2. No provision has been made for repairs to rent free buildings.

3. The provision made in the Budget in regard to staff equipment accomodation etc is based on the actual requirements of each school and with reference to the instruction of Inspecting Officers.

/True Copy/

FOR DIRECTOR OF PUBLIC INSTRUCTION.

Pjn 27/5.

27/5

TIRUPATTUR MUNICIPALITY

ELEMENTARY EDUCATION BUDJET FOR THE YEAR 1950---51.

Abstract of accounts.

	Opening Balance	Receipts	Total.	Expenditure	Closing Balance.
~~Ordinary~~ Ordinary	~~xOpeningxBa-~~ -25931	43810	17879	53080	- 35201
Capital.	499	--	499	499	--
Total.	-25432	43810	18378	53579	- 35201

23-1-50.

J. Dorai

COMMISSIONER.

uals of 48-49.	Revised estimate for 1949--50	Items	Budget estimate for 1950-51.
		Receipts ordinary.	
~~572~~ -10579	-11072	Opening balance	-25222 - 25432
		Education tax	
20942	24040 ✓	Gross collection	25740
1347	1680	Deduct collection charge	1660
19595	22360	Net	24080
158	120 ✓	Other receipts	100
		Government Grant	
8958	4860 ✓ 4240	(i) Under section 37 of the Ele. Education Act.	8,000 4240
10850	10850 10,440	(ii) Under proviso to section37 of the Ele. Education Act.	10,440 10850
11085	---	(iii) to meet deficit	—
4562	4560 ✓	Contribution form General Account	4560
30	20 ✓	Deduct refunds	20
55179	44,000 42110	T O T A L	43810 40,080
--	--	C A P I T A L	----
55179	44,000 42110	Total ordinary and capital	40,080 43810
44600	32,928 31038	Grand total including opening balance.	18378 14,858

Actuals of 1948--49	Revised estimate for 1949-50.	Items	Budget estimate for 1950-51.
		Expenditure- ordinary	
		staff	
		Salaries and allowances	
27821	28540	Masters	28110
16899	16230	Dearness allowance	15110
188	210	Clerks and Servants.	220
217	220	Dearness allowance	220
1368	1500	Contribution to Provident funds	1500
22	100	Gratuity	-
		Contingencies	
2456	3280	House rent	2330
3415	3600	Other items	3360
1510	1510	Dearness allowance	1190
	1680	Mechin charges	1660
		Equipment	
567	700	Furniture and apparatus	200
24	50	Library books and maps	100
39	-	Other items	—
195	90	Repairs to buildings	300
944	440	Interest on and repayment of debt	440
55664	56470 58,152		54,240 53080
		Capital	
8	—	Land and buildings	—
		Furniture and appartus	499
8	—	T O T A L	499
55672	58,150 56470	Total expenditure ordinary only and capital	54,240 53579
11072	-25,222 -25432	Closing balance	-39,882 - 35201
44600	32,928 31838	Grand total including Closing balance.	18378 14,858

	Number of schools having in it as the highest standard							
	VIII	VII	VI	V	IV	III	II	I
1) No of schools on the date of submission of the Budget	3	--	--	11	--	--	--	—
2) No of schools proposed to be newly opended during the next yeat		—	—					
3) No of teachers on the date of submission of the Budget with their scales of pay and the number in each	Total:- 69, 40-1½-55-2-75=12, 30-1-45=50, 23-1-33=6, Rs. 20/- (Fixed) -1							
4) No of teachers whose pay is proposed to be altered (1) in existing schools and (2) in schools to be newly opended with their scales of pay and number in each.	N I L							
5) If the number of teachers is proposed to be increased the number that will be increased (i) in existing schools and (ii) in schools and be newly openly with their scales of pay and the number in each and how it is proposed to meet the extra cost	N I L							

Present

Sri C.M.Subramania Naidu
Srimathi Janaki Ponnuswami
Janab M.A.Jameel Sahib

Read revised estimate for 1949-50 and Budget esti [illegible]
for 1950-51.

RESOLUTION: The budget estimates of General fund Elementary Education
Fund and Electricity Fund Accounts and the Commissioners
were read. A sum of Rs.34000/- may be set apart under the
water supply and drainage accounts for the Vellavaikal scheme
with these modification the Budget as prepared by the
Commissioner may be approved.

Sd. C.M.Subramania Naidu
Sd. Janaki Ponnusamy
Sd. M.A.Jameel.

/True Copy/

3/iv

17-1-50

J. Doraiswamy
COMMISSIONER.

Copy of Council Resolution No.989 dated 6-1-50.

Read revised estimate for 1949-50 and the Budget estimate for 1950-51 under General fund, Elementary Education Fund and Electricity Accounts of this Municipal Council and the report of the finance committee.

RESOLUTION: The budget, Commissioner's note and the recommendation of the Finance committee were read and the Budget was approved according to recommendation of the finance committee.
The undermentioned retrenchments will be in the year 1950-51.

1. The special staff appointed for seiging carts will be abolished.
2. One L.T Teacher, one Secondary grade Teacher, and the Third Tamil Pandit in the Municipal High school will be abolished.
3. The schools at Fakkir Thakka, Georgepet and Rammakkapet will be abolished.
4. The Old muslim Girls school and the New Muslim Girls's school will be amalgamated.
5. The lighting staff except one ordinary lighter will be abolished.
6. The two rat collies may be discharged after getting sanction from the Director of Public Health.

Sd. C.M.Subramania Naidu,
CHAIRMAN.

/True Copy/

4/iv

J. Doraiswamy
COMMISSIONER.

17-1-50

ed estimate for 1949-50 and Budget estimate of this

for 1950-51.

RESOLUTION: The budget estimates of General fund Elementary Education Fund and Electricity Fund Accounts and the Commissioners were read. A sum of Rs.34000/- may be set apart under the water suppl and drainage accounts for the Vellavaikal sc with these modification the Budget as prepared by the Commissioner may be approved.

⑥

Sd. C.M.Subramania Naidu
Sd. Janaki Ponnusamy
Sd. M.A.Jameel.

/True Copy/

17·1·50

COMMISSIONER.

Copy of Council Resolution No.989 dated 6-1-50.

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General fund , Elementary Education Fund and Electricity Account
Municipal Council and the report of the finance committee.

RESOLUTION: The budget, Commissioner's note and the recommen
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Sd. C.M.Subramania Nai
CHAIRMAN.

/True Copy/

17·1·50

COMM

the year 1950-51.

ount. Receipts

revised estimate for 1949-50 and estimate for 1950-51 credit has been taken on inst 97½% and 98% respectively of the demand e realised as against 92% secured in 1948-49. e is the difference.

on tax. The increase in 1949-50 is due to the heavy arrears of Rs. 1100/- outstanding at the end of 1948-49. This is taken as credit as these items will be collected in 1949-50.

3. Duty on transfer of property and compensation under the Entertainment tax Act: Credit has been taken as per instructions contained in Government Memo. No. 47441-C/49-1, dated 4-11-49.

4. Management: Sundry Receipts. The increase in 1948-49 is due to the fact that licence fees on Dangerous and Offensive trades collected in 1947-48 were credited to this head of account as advised in audit as there were no demands.

5. Contribution under Motor Vehicles Taxation Act. Credit is taken as per instructions contained in the Government Memo No. 47441-C/49-1.L.A, dated 4-11-49 and the Govt. Memo No. 112553-0/49-2, Home dated 16-11-49.

6. Tax on carriages and animals. The increase in 1949-50 is due to the heavy arrears outstanding at the end of 1948-49 and which will be collected in 1949-50.

7. Tax on carts. The increase in 1948-49 is due to the heavy influx of carts from outside the Municipal limits during that year.

8. Secondary Education Grant. As the difference of Government grant due from 1946-47 has not been paid and is expected to be paid in 1949-50 increased receipt is shown in that year.

9. Compost. The Government subsidy towards compost sold in 1947-48 and 1948-49 has not yet been paid. This is taken credit in 1949-50.

10. Sales proceeds of Stocks and Stores. Old and unserviceable conservancy carts and tools were sold in 1949-50. Hence is the receipt.

11. Markets. The difference in 1949-50 and 1950-51 is due to the fall in the lease amount of the daily market.

12. Cartstands. The difference in 1949-50 and 1950-51 is due to the abolition of cartstands from 1949-50. In 1950-51 an additional fee will be levied on motor vehicles halting in the bus stand during nights. Hence is the increased receipt in 1950-51.

13. Groundrent. The groundrent on Highway Roads within Municipal limits collected by that Department in 1946-47 and 1947-48 has not yet been credited to Municipal funds and it will be realised in 1949-50. The increased credit 1949-50 and 1950-51 is due to this as also the inc

advanced from ... of ...
in the Electricity Funds and the co
to repay this with interest in 10 ann
commending from 1950-51. Hence is the
in that year.

16. Capital. III. Education other than Elementary.
Mangalore Tiled Building is being constructed
additional accommodation for the Municipal High Sc
at an estimated cost of Rs. 9,000/- Half grant of Rs.
will be received from Government for this work in 1950-5

……………

EXPENDITURE.

1. Management. Contingencies other items. The increase in 1949-50 is due to the payment of Rs. 1500/- as contribution to Gandhi National Memorials Fund in that year.

2. Communication. Engineering-others:- As the post of the Municipal Supervisor is vacant from August 1949 reduced provision is made in 1949-50.

3. Communication. Roads. In 1949-50 so far works to the extent of about Rs. 15000/- have been done and tarring of roads at an estimated cost of Rs. 14300/- have been sanctioned and tenders called for. In 1950-51- provision has been made for the following. Rs. 1630 towards pay and D.A. of road coolies; Rs. 25500/- for tarring of 5 roads; Rs. 12000/- for black top surfacing of Gandhi Road and Rs. 4000/- for maintenance of other roads.

4. Lighting. The reduction in expenditure in 1950-51 is due to the reduction of the strength of the lighting staff as it is proposed to eliminate the ordinary and petromax lamps with a view to economise expenditure and replace them with electric lights.

5. Secondary Education Staff. The increase in 1950-51 is due to the fact that the posts of Hindustani teacher, second physical training instructor and Manual training Instructor were filled up only recently and while in 1949-50 provision has been made towards their salary only for 5 months-- In 1950-51 provision has been made for the full year. The Headmaster's post which is now vacant will be filled up in 1950-51.

6. Secondary Education. Furniture. In 1948-49 new furniture for Rs. 3600- was supplied. Hence is the increase in that year.

7. Rat destruction. It is proposed to disband rat catching staff in 1950-51. Hence no provision is made in that year.

8. ic conservancy. Others. Provision is made in 1950-51 for the posts of motor lorry driver and cleaner. Hence is the increase in that year.

contingencies. In 1948-49 there was no expenditur
purchase of maternity equipment. In 1949-50 a

---

opening balance in the ...
contributing an ...
ordinary account.

es. In 1948-49 the expenditure on kero... lighting was shown under this account. But in 1949-... 1950-51 expenditure on Electric street lightin alone is shown in this account.

Capital Expenditure in 1948-49 represents the cost of mercury vapour lamps purchased in that year. There is no such expenditure in 1949-50 and 1950-51.

C. Elementary Education.

Education Tax- The increase in 1949-50 and 1950-51 is due to the expected increase in the collection of taxes and the increase in the rate of education tax from 1-10-1949.

Expenditure. The reduction in expenditure in 1950-51 is due the abolition of 2 single teacher schools, 1 uneconomic plural teacher school and the amalgamation of the two muslim girls' school into one.

Capital. There is a balance of Rs. 499/- in the capital account. This will be spent in 1950-51 for purchasing furniture.

Water Supply and Drainage Account.

In 1948-49 Rs. 10,000/- from the closing balance was invest as there was no immediate demand on the funds. In 1950=51 vision is made for the execution of the Vellaivaikal Drainag

E. Town Planning fund Account.

The reduction in expenditure in 1948-49 and 1949-50 is to the post of Town Planning Inspector being vacant in some in those years. In 1950-51 full provision has been made.

I. Conservancy Fund Account.

The expenditure in 1948-49 is for the purchase of conse tools and plant. In 1949-50 a motor lorry and conservancy equipment have been purchased. For want of funds no provis is made in 1950-51.

S.N. 15/1.

5/5 J. Dorai
Commissioner.

17.1.50

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and the co

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				56½	2
				3	
				46	
				46	22
		4½	22	46	22
		44½	22	46	22
		43	22	46½	22
-do-		41½	22	44½	22
ade Assistant	30-1-45	36	19	37	19
-do-	-do-	35	19	36	19
-do-	-do-	35	19	36	19
-do-	-do-	35	19	36	19
-do-	-do-	34	19	35	19
-do-	-do-	34	19	35	19
-do-	-do-	33	19	34	19
-do-	-do-	33	19	34	19
-do-	-do-	30	19	31	19
vocational Instructress	-do-	33	19	34	19
eon	16-½-25	17½	18	18	18
weeper	3- -0--0	3		3	
contingencies		3		3	
ouse rent		20		20	

Dharmarajakoil street school.

Headmaster Higher Grade	30-1-45	33	19	34	19
Duty allowance		2		2	
1 Higher grade assistant	-do-	32	19	33	19
-do-	-do-	32	19	33	19
-do-	-do-	34	19	35	19
Lower Elementary grade	23-1-33	29	19	30	19
Sweeper		3		3	
Fixed contingencies		1½		1½	
House rent		25		25	

ar street school.

eadmaster Secondary grade	40-1½-55-2-75	44½	22	46	22
Duty allowance		2		2	
Higher gradd Assistant	30-1-45	34	19	35	19
-do-	-do-	33	19	34	19
-do-	-do-	33	19	34	19
-do-	-do-	31	19	32	19
1 Sweeper		3		3	
Fixed contingency		1½		1½	

owthamapet school.

1 Headmaster Higher Grade	30-1-45	35	19	30	19
1 Higher Elementary grade Asst	-do-	32	19	33	19
1 Sweeper	-	1½		~~1½~~ 2	
Fixed contingency	-	~~1½~~ 1/2		~~1½~~ 1/2	

Georgepet school.

1 Headmaster Higher grade	30-1-45	33	19	These sch will be close	
1 Sweeper		2			
ixed contingencies		~~1½~~ 1/2			
ouse rent		~~7½~~			

ingencies
1 Sweep rent
25

slim Boys school.

adm.ster Higher Grade	30-1-45	33	19	34	19
wer Elementary Grade	23-1-33	23	19	24	19
eeper		3		3	
d contingencies		1		1	
e rent		15		15	

lkhanpet school(Muslim)

1 Headmaster	30-1-45	33	19	34	19
1 Higher Grade Assistant	-do-	32	19	33	19
1 Sweeper		1½		1½	
ixed contingencies		1		1	
use rent		10		10	

indu Girls School

1 Headmistress Secondary Grade	40-1½-55-2-75	46	22	47½	22
Duty allowance		5		5	
1 Secondary Grade Assistant	Do	43	22	44½	22
1 Do	Do	40	22	40	22
1 Higher Grade	30-1-45	42	22	43	22
1 Do	Do	42	22	43	22
1 Do	Do	34	19	35	19
1 Do	Do	32	19	33	19
1 Do	Do	31	19	32	19
1 Do	Do	32	19	33	19
1 Do	Do	31	19	32	19
1 Lower grade	23-1-33	29	19	30	19
1 Provocational Instnuments	30-1-45	33	19	34	19
Conductress	@ 5/- each capitation a allnce 4/-	10 8	36	10 8	36
Fixed contingencies		3		3	
House rent.		40¾		40¾	

ld Moslem Girls School

1 Secondary grade Assistant	40-1½-55-2-75	-	-	40	~~22~~ 21
Duty allowance		2	-	2	
Higher grade Assistant	30-1-45	33	19	34	19
Do	Do	33	19	34	19
Do	Do	33	19	34	19
Do	Do	34	19	35	19
Do	Do	32	19	33	19
ower grade	23-1-33	27	19	28	19
rovocational Instu ties		30	19	30	19

P.T.O.

17

TIRUPATTUR MUNICIPALITY.

ESTABLISHMENT SCHEDULE ------ELEMENTARY EDUCATION FUND. (10)

	1949 - 50			1950 - 51		
	Scale	Pay	D.A.	Scale	Pay	D.A.
~~xxxxxx~~						
. Conductresses	@ 5/-each capitation allowance @ 4/-	10 8	36 -		10 8	36
Fixed contingency		2			2	
art hire (20)		90			90	
ouse rent.		27½			27½	

ew Muslim Girls School

1 Headmistress	30-1-45	33	19			
1 H E. grade assistant		32	19			
Conductrrss	@ 5/- Capitation allowance	5 4	18			
ixdd contingencies		1				
art hire		40				
ouse rent		15				

will be amalgamated with the old Muslim Girls Higher Ely Schools

amakkapet school

1 Headmistress Higher Elementary Grade	30-1-45	31	19			
1 Higher Elementary Asst.	23-1-33	28	19			
Conductrrss	@ 5/- allowance	5 4	18			
ixed contingencies		1				
ouse rent		12½				
Carthire		30				

The School will be closed

ree Rama Nilayam Girls School

Headmistress Higher Elementary	30-1-45	33	19		34	19
Duty allowance		2			2	
Higher Ele. Grade Asst.	Do	34	19		35	19
Do	Do	34	19		35	19
Do	Do	33	19		34	19
Do	Do	32	19		33	19
Do	Do	32	19		33	19
onductress	5/- fixed Capitation allowance	5 4	18		5 4	18
ixed contingincies		2			2	
se rent.		20-10			20-10	

2/5

.17/1.

J. Doraiswamy
Commissioner.

17-1-50

27-1-50

FD

L.A.
Extract from the/file relating to the Budget Estimate for 1950-51 - Turupattur Municipal Council.

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x x x

8. Transfer to other accounts: (i) E.E.Account:- The contribution agreed to in 1942-43 was Rs.4,560 and the same amount is proposed to be contributed in th R.E. as well as in the B.E. This may stand. With t contribution the E.E. account for 1949.50 will close with a deficit of Rs.25,931 and the B.E. for 1950-51 will close with a deficit of Rs.35,201. The question of avoiding the deficits will be considered by the E & P.H. Dept.

The Council does not levy water and drainage tax. It levies Education tax at a very high rate namely 50% of the property tax i.e. 7¼ per cent of the annual renta value of properties. The other component parts of property tax namely, General property tax, scavenging tax and lighting tax are levied at 8 per cent, 3½ per cent and 3 per cent respectively. The total rate of property tax is 21¾ per cent.

2. The financial position of the General Account is satisfactory as will be seen from paras 16 and 17 of office note above. The Ele.Edn. Account only shows a deficit according to the B.E. E & P.H. will take necessary action to improve the financial position of the Ele.Edn. Account.

A.S.(L.A.)

E & P.H. (C1)

Para 8(i):- This Dept. may agree with L.A. The question of avoiding the deficit will be considered in connection with the E.E. budget for 1950-51.

21

Roc A-1. 2408/50.

Municipal Office, Tirupattur.
Dd:- 26-6-50.

From
Doctor D.J. D'Costa D.M. & Sr.,
Commissioner, Delegate,
Tirupattur Municipality,
Tirupattur. N.A.

To
The Secretary to Government,
Education Department,
Fort St. George,
M a d r a s.

-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v-v

Through the Inspector of Municipal Councils and Local Boards.,
Old High Court Buildigs, First Line Beach,
Madras.

ASSISTANT SECRETARY
30 JUN 1950
EDUCATION DEPARTMENT

17877

Sir,-

Sub:- Tax-Education-levy on lands not occupied by or adjacent and appurtenant to buildings and lands not exclusively used for agricultural purposes-fixation of rates-issue of directions-requested.

copy at (B)

Ref:- (1) G.O. No. 810, Education, dated 11-3-50.
(ii) Madras Elementary Education (Amendment) Act, 1950.
(iii) G.O. Ms. No. 554, Education, dated 28th February, '49

In G.O. Ms. No. 1616, L.A., dated 23rd September, 1947, the Government directed this council to levy property tax on lands not occupied by or adjacent and appurtenant to buildings and not exclusively used for agricultural purposes on Capital Value basis from Ist October, 1947.

2. In G.O. Ms.No. 1047, Education, dated 30-4-48, the Government directed under the Elementary Education Act, 1920, the levy of education tax on such lands ~~as~~ at ⅛% of Capital Value per half year from Ist April, 1948.

3. Again in G.O. Ms. No. 554, Education, dated 28th Feb, '49 the Government directed levy of education tax on vacant lands other than those exclusively used for agricultural purposes as a surchage on property tax at 50% per half year from Ist October, 1948.

(B) 4. In G.O. Ms.No. 810, Education, dated 11th March 1950 no mention has been made about vacant lands taxed on their capital value. According to the amended Elementary Education Act, deemed to have come into force from Ist April, 1950, Education tax should not exceed one-fourth per centum per annum in the case of properties taxed on their capital value.

5. The rates at which vacant sites are now assessed and the authority for assessing are given below:

Name of class of Property.	Rate of tax per half year.	Authority under which ~~taxed.~~ levied
Property tax for General purposes.	¼% of C.V.	G.O. Ms.No. 1616, L.A., dated 23-9-1947.
Scavenging Tax.	1/16% "	
Lighting Tax	1/16% "	
Education tax (50% surchage on property tax)	3/16% "	G.O. Ms. No. 554, dated 28-2-49.

6. As vacant lands are assessed in this Municipality on Capital Value basis, I request that the Government may be pleased to issue directions to this Municipality under sub section (2) of section 35 of the Madras Elementary Education Act, 1920, as subsequently amended, to levy, in its area, Education Tax on lands other than those occupied by or adjacent and appurtenant to buildings and lands not exclusively used for agricultural purposes at ⅛% of capital value per half year with effect from Ist April, 1950 (the maximum specified in the amended act)

7. I requst that the Government may be pleased to pass orders early as bills have to be prepared and issed only after receipt of orders.

COMMISSIONER. Delegate.

27/6/50

FORWARDED?

28/6/50

CHAIRMAN.

Copy submitted to Government direct.

27/6/50

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C. No: 13746/50

Edn (D).

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

—

From the Director of Public Instruction No: 61/49-50 D 28.5.'50

From the Commr., Tirupattur reply - No: 2408/50 D 26.6.'50.

p/cf

—

Order No 2569 Edn D 12.9.50

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, Tirupattur :-

2. R.E for 1949-50 :-

(i) The amount of Rs 1,680 shown against "collection-charges" should be transferred from the receipts side to the expenditure side.

p/rf

(ii) Govt contribution under the proviso to section 37 of the Elementary Education Act :- The credit taken under this head should be revised to Rs 10,460 with reference to G.O: No.: 1253 and 1254 Edn D 29.5.1949.

p/rf

not put up

(iii) Govt contribution under section 37 of the Elementary Education Act :- The credit taken under this head should be increased to Rs 4,860 with reference to G.O: No: 578 Edn D 18.2.'50.

p/rf

not put up.

(iv) The R.E will close with a deficit of Rs 25,222. The question of sanction

24

be considered after the actual closing balance for 1949-50 in the Elementary Education Account is known. The Council ~~is~~ should report the balance urgently.

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

(i) The amount of Rs 1,660 shown as "Collection - charges" should be transferred from the receipts side to the expenditure side. p2 n f

(ii) Education tax:- The credit taken under this head should be reduced to Rs 17,000 with reference to G.O: 810 Edn dated the 11th March '50. p2 n f Copy at (B)

(iii) The credit taken for Govt contribution under the proviso to section 37 of the Elementary Education Act should be reduced to Rs 10,440 with reference to G.O: Nos: 1558 and 1559 Edn D/ 19.5.1950. p2 n f. not put up

(iv) The provision made for a capital expenditure of Rs 499 should be deleted. p2 n f

(v) Under sub-section 2 of section 35 of the Madras Elementary Education Act, 1920 as amended, the Govt direct the municipal council, Tirupattur to alter the rate of levy of education tax on lands not occupied by or adjacent and appurtenant to buildings and lands not exclusively used for agricultural purposes ~~at~~ to 33 1/3 %. of property tax for half year with effect from 1.4.1950. p5 n f

(vi) The B.E. is anticipated to close with a deficit of Rs 14,660. The Council should enforce strict economy by [illegible] uneconomic schools or if [illegible] p5 n f

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(14) 25

in cases necessary to avoid the deficit referred to above.

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

To
The Commr, Tirupattur Mpty (through the CMC)
[with a copy of paras 3-6 on p 7]
The D.P.I ✓
" Exr of L.F. Accts ✓
" [illegible] ✓
3 5/9

Dpd WF
18.9.50

9.9.50.

9/9/50

11/9/50

P.S. to Pr.

ANNEXURE.

	Rs
Opening balance (as revised)	-25,222

RECEIPTS:

	Rs
1. Education tax	17,000
2. Fines and Penalties	
3. Income from securities	
4. School fees	
5. Other receipts	100
6. Government Grant	
(i) Under Section 37 of the E.E. Act	8,000
(ii) under the proviso to Sec. 37 of the Act.	10,640
(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	4,560
DEDUCT Refunds.	- 20
Amount transferred to capital.	
Total Ordinary	40,080
CAPITAL	
Amount transferred from ordinary	
Total ordinary & capital	40,080
Total including opening balance.	14,858

EXPENDITURE.

	Rs
1. Staff:	
Salaries & allowances Masters	43,220
Clerks & servants	440
Contribution to P.F.	1,500
Edn. tax-collection charges	1,660
2. CONTINGENCIES & EQUIPMENT	
Contingencies	
House rent	2,330
Other items	3,360
D.A.	1,190
Equipment:	
Furniture & apparatus	200
Library books & maps	100
Other itmms	
3. Prizes & scholarships	
4. Repairs to buildings	300
5. Interest on and repayment of debt	440
6. Repayment of advance to Govt.	
Total:	54,740
CAPITAL	
Lands & buildings	
Total (ordinary and capital)	54,740
Closing balance	-39,882

28

(16)

1

Edn (B)

C. No: 13746/50

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

From the Director of Public Instruction No: 49/50 d 28.5.1950

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

2. R.E for 1949-50:-

puef — (i) The amount of Rs 1,680 shown against "Collection - charges" should be transferred from the receipts side to the expenditure side.

puef — (ii) Govt Contribution ~~under~~ (The proviso to) Section 37 of the Elementary Education Act:- The credit taken under this head should be raised to Rs 10,440 with reference to G.O: No: 1753 and 1754 Edn d 29.5.1949.

Not put up

puef — (iii) Govt Contribution under Section 37 of the Elementary Education Act:- The credit taken under this head should be increased to Rs 6,860 with reference to G.O No: 578 Edn d 18.2.1950.

Not put up

psef A — (iv) The R.E will close with a deficit of Rs 25,222. This deficit is mostly due to the payment of D.A to the municipal elementary education staff. LA may be requested to examine whether this deficit can be avoided by an additional Contribution from the General fund to

the [illegible]

is not possible, the question of sanctioning a subsidy will have to be considered. The expenditure on the payment of D.A to the municipal elementary education staff is Rs16,450 ~~[illegible]~~. The Council will therefore be eligible for a subsidy of Rs 16,450 only towards the expenditure on D.A to teachers in elementary schools. LA may see whether the remaining deficit of Rs 8,772 may be avoided by an additional contribution from the general fund to the elementary education fund.

X

25,222
16,450
8,772

LA and Finance may see.

3. B.E for 1950-51:-

(i) The amount of Rs1,660 shown as collection charges should be transferred from the receipts side to the expenditure side.

p4 cf

Education tax:-
(ii) In G.O No: 810 Edn dated 11.3.1950, the Council was directed to reduce the rate of Edn tax from 7½% to 5% of P.T. p.a w.e.f 1.4.1950. The credit taken under this head should accordingly be reduced to Rs17,000.

B

7¼ — 25,740
5 —
?

(iii) The credit taken for Govt Contribution under the proviso to Section 37 of the E.Edn. Act should be reduced to Rs 10,460/- w.r.t G.O: Nos: 1558 and 1559 Edn dated 19.5.1950.

not put up

(iii) In view of the large deficit anticipated in the BE, the provision made for a capital expenditure of Rs499/- may be deleted.

p5 cf

(iv) In his letter on pp 21.22 cf, the Commr. has requested that the Council may be directed to levy Edn tax on vacant lands at the maximum fixed by Govt. viz 1/8 % of C.V. per half year w.e.f 1.10.1950. In view of the anticipated deficit in the B.E the Council's proposal may be accepted

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E.B

D (17)

and the Council given a direction accordingly, but which can take effect only from 1.10.1950. Forwarded.

4. The BE is anticipated to close with a deficit of Rs 16,660. LA may be requested to examine whether this deficit can be avoided by an addl contribution from the general fund to the E.E fund. If this is not possible, the Council may be asked to enforce strict economy by closing down uneconomic schools or if that is not possible, by taking such steps as he considers necessary to avoid the deficit. In this connection it may be pointed out that the rate of Edn tax cannot be enhanced.

p5 cf

A

5. LA and Finance may see for remarks.

9/8/50

7/8/50

10/8/50

LA
Fin

Edn. U.O. 13746/50-1D.
10-8-50.

C/92

LOCAL ADMINISTRATION DEPARTMENT
32823
11 AUG 1950
SECRETARIAT, MADRAS

LAD(B)

Please see the notes of Edn. Dept. on pp 1-3 above. The B.E. for 1950-51 of the Tirupattur M.C. is expected to close with a balance of Rs 13,304/- under the genl acct against the prescribed minimum balance of Rs 9,200/-. It will not be possible for the general account to make any additional contribution to cover the deficit under Ele: Edn. account especially as there is a new deficit. This Dept. may agree with the views of the Edn. Dept. at 'A' above. This proposal to give a direction about the levy of Edn tax on vacant lands may also be agreed to. With these remarks the file may be passed on to Fin. Dept. U.O.

16.8.50

12/8

SENIOR ASSISTANT SECRETARY, FINANCE DEPARTMENT
21 AUG 1950
73362
GOVERNMENT OF MADRAS

L.A U.O No. 32823/50.1D
18.8.50

17.8.50 Fin

B

Fin (Exp A)

The notes on pp1-3 above may be perused

2/ R.E. 49-50:— On the basis of the R.E, the Tirupattur, Ele. Education Fund is anticipated to close with a deficit of ~~Rs~~ Rs 25,222. LA have stated that the General Account cannot make any additional contribution to the fund to cover the deficit. The Municipal Council is entitled to a subsidy to cover the deficit, equal to its expenditure on the payment of Dearness Allowance. Action in this regard will be taken by Edn. after ascertaining the actual closing balance and the actual expenditure on the payment of Dearness Allowance.

3/ B.E. 1950-51:— There is an anticipated deficit of Rs. 14660. The proposal of Edn. at A on p.3 above may be agreed to in Finance

ASSISTANT SECRETARY
29 AUG 1950
EDUCATION DEPARTMENT

A on p3 above

LA's note on p3 above

ASSISTANT SECRETARY
2[illegible] AUG 1950
25625
EDUCATION DEPARTMENT

25-8-50 Encl 26.8.50

27.8.50

Edn.

Fin u.o. No. 73362 EH / 28.8.50

Edn

The file relates to the Elementary Education Budget for 1950-51 of the municipal Council, Tirupattur.

2. The R.E for 1949-50 will close with a deficit of Rs 25,222. The general account is not in a position to make any additional contribution to cover the deficit under the Elementary Education account. The question of sanctioning a subsidy will therefore have to be considered. The expenditure on the payment of dearness allowance to the municipal elementary education staff is Rs 16,450. The Council will therefore be eligible for a subsidy of Rs 16,450 [illegible] the payment of dearness allowance to teachers in elementary schools. Finance have suggested that the question of sanctioning a subsidy may be considered after the actual closing balance for 1949-50 in the Elementary Education account is known. This Dept may agree with Finance. The Commissioner may be asked to report the balance urgently.

p3 ante

p3 ante

p3 ante

above

3 The ~~present~~ rate of Education tax on vacant lands (levied) in this municipality exceeds the maximum prescribed viz 1/8 % of capital value per half year. The Council may therefore be given a direction to levy the tax at 33 1/3 % of property tax per half year which works out to 1/8 % of capital value per half year, with effect from 1.4.'50

4. The B.E. is anticipated to close with a deficit of Rs 14,660. The general account is not in a position to make any additional contribution to cover this deficit. The present rate of Education tax levied in this municipality is 5% of property rentals per annum which is the maximum prescribed and hence this cannot be increased further. This Dept has therefore suggested that the Council should enforce strict economy by closing down un-economic schools or if that is not possible, by taking such ~~action~~ steps as it considers necessary to avoid the deficit. LA and Finance have agreed to this.

p3 ante

G.O. 870 Edn
11/3/50
(Copy at (B)

p3 ante

5. Subject to orders, a draft order is submitted for approval.

9.9.50

9/9/50

11/9/50