Sectt. II-27--104,000—4-11-48.

EDUCATION **(1950) Department.**

① ㉙ **SERIES.**

G.O. NO. 2588 Edn.

Dated 13-9. 1950.

~~[illegible]~~

[illegible]
A

[illegible]

[Despatch Abstract.]

B.E. for 1950-51. Elementary Education fund. Municipal Council Ambur orders 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.

Office
~~PROCEEDINGS~~ OF THE DIRECTOR OF PUBLIC INSTRUCTION MADRAS
Rop-No. 111 B3/49-50 dated 25/5/50.

B2

Sub: Budget Estimate for 50-51 - Elementary Education Fund Municipal Council Ambur.

Ref: From the Commissioner, No. C1-7767/49 dated 28/2/50.

. . .

Submitted.

ASSISTANT SECRETARY
31 MAY 1950
EDUCATION DEPARTMENT

2/- Revised Estimate for 49-50: Under Section 37 of the Madrad Elementary Education~~al~~ Act an amount of Rs. 443/- only has been sanctioned in G. O. No.707, Education dated 3/3/50-

3/- Government Grant under the proviso to section 37 of the Madras Elementary Education~~al~~ Act sanctioned in G. O. No. 1753 and 1754 Education dated 27/5/49 amounts to Rs. 3458/- and the credit taken in the Revised ~~Es~~ Estimate requires to be reduced accordingly.

13743

4/- Expenditure shown in the Revised Estimate exceeds the budget provision.

5/- Five schools need additional accommodation.

6/- Gardens are not properly maintained in four schools and the remaining two schools have no gardens.

7/- Only one of the six schools has an adequate play-area, ~~there~~ three having no playgrounds and those in the remaining two being inadequate and unsuitable.

8/- Equipment is ~~a~~ inadequate in one school.

For Director of Public Instruction.

To
The Secretary to Government,
Education Department.

29.5.50

Copy to B2. Section (3 Copies).
C.R.27/5
27/5

Local Administration Department.

From
Sri V.P. Kanakaraj, B.A.,
Commissioner,
Municipal Council,
Ambur.

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

DIRECTOR OF PUBLIC INSTRUCTION
ROC III 12
3-MAR 1950
MADRAS

Through: The Director of Public Instruction,
Madras.

And: The Chairman, Municipal Council,
Ambur.

C.1.7767/49. Dated: 28-2-50.

Sir,

SUB: BUDGET ESTIMATE--Ambur Municipal Council--Revised Estimate for 1949-50 and Budget Estimate for 1950-51--On Elementary Education funds--Submitted.

*****

pp 7-9 infra

The revised estimate for 1949-50 and the budget estimate for 1950-51 as presented to the council with my note thereon are submitted to the Government together with a copy of the resolution No.432 dated 22-2-1950 of the Council on the same for favour of passing early orders on the subject.

p 5 infra

p 11 infra

All marked variation between the revised estimates for 1949-50 and the Budget Estimate for 1950-51, as compared have been explained in my notes on the budget.

Owing to the late issue of bills in 1948-49 a large amount of the demand could not be collected during that year, with the result that they had to be collected during the current year only. As 90% of demand both under arrears and current is expected to be collected during the year, the credit of Rs.15900/- under Education Tax in the Budget Estimate for 49-50 has been raised to Rs.29400/- in the Revised Estimate for 49-50. During the year the education subsidy due under section 37 of the Act for 1948-49 was sanctioned by the Director of Public Instruction and the sum of Rs.3500/- received has been taken credit.

In the Budget Estimate for 1949-50 provision was made for a contribution of Rs.15000/- from general account ordinary. But it was found that a sum of Rs.4890/- would suffice to balance the Elementary Education Account and as such the contribution of Rs.15000/- provided in the Budget Estimate for 1949-50 has been reduced to Rs.4890/- in the Revised Estimate for 49-50. This may be approved as a special case.

Both under the Budget Estimate for 1949-50 and the Revised Estimate for 1949-50 a credit of Rs.7000/- has been taken as Government grant under proviso to Section 37 of Elementary Education Act. The Government have already been moved to sanction the levy of Education Tax at 3% per annum with effect from 1-4-1948 and their orders are awaited. Since the Government, in passing orders on the Elementary Education Budget 1949-50 in G.O. No.1222 Education, dated 12-12-1949 had taken credit for a sum of Rs.7000/- under this head a similar amount has been taken credit in the Budget Estimate for 1950-51.

(M)

Adequate provision has been made to meet all obligatory expenditure. Provision has also been made for appointment of a Secondary Grade teacher in Kasba Boys School and also for the construction of additional accommodation to the same school consequent on the proposal to open the VI Standard, from the next school year. The Elementary Education Account is not self supporting. So with a view to meet the deficit, a contribution of Rs.17000/- is made from General Account to this account this year. The budget Estimate which opens with a balance of Rs.8/- closes with a balance of Rs.18/-

I request that the Government may be pleased to pass orders on the same at an early date.

The statements required under the rules are appended.

1.3.50.
Commissioner.

29.2.50

Forwarded.

Chairman,
Municipal Council,
Ambur.

(True copy) (ஒப்பம்) [illegible]
[illegible]
[illegible]

[illegible]
[illegible]
22.2.50

Translation of Ambur Municipal Council's Resolution No.432 dated 22-2-1950.

****

SUB: Revised Estimate for 1949-50 and the Budget Estimate for 1950-51 on General and Elementary Education funds and the note of the Commissioner thereon--Approval of.

The Council resolves to adjourn the meeting as a mark of respect to the deceased leader ~~Smt~~ Shri Sarat Chandra Bose.

Time 4-37 P.M.

Meeting commenced 5 P.M.

Sri M. Natesan proposes that the Revised Estimate for 1949-50 and the Budget Estimate for 1950-51 for General funds and Elementary Education funds as prepared and presented to the Council by the Commissioner be approved subject to the following modifications.

Provision made for the drain be increased from Rs.5000/- to Rs.10000/-

Provision made for the Road maintenance be reduced from Rs.15000/- to Rs.10000/-

Provision for construction of a bus stand to be made for Rs.5000/-

Provision made for acquisition of site for Sanankuppam School to be increased from Rs.1000/- to Rs.1500/-

Provision to be madd for the acquisition of a site for a weekly market for Rs.10000/-

Janab Mohammed Ilias Sahib seconded.

Carried unanimously.

1.3.50
Commissioner.

1.3.50

1950 வருஷம் பிப்ரவரி மீ 22 தேதி புதன்கிழமை மாலை [illegible] மணிக்கு ஆம்பூர் நகராண்மைக் கழகக் காரியாலயத்தில் நடந்த [illegible] பட்ட அவசரக் கூட்டத்தின் நிகழ்ச்சிகள்.

ஆஜர்:

தலைவர்: ஸ்ரீ. [illegible]

ஸ்ரீ. [illegible] கோவிந்தசாமி.
ஸ்ரீ. A. சுப்ரமணிய முதலி.
ஜனாப். S. [illegible] சாயபு.
ஜனாப். [illegible] சாயபு N. [illegible].
ஸ்ரீ. ப. [illegible].
ஸ்ரீ. H. [illegible].
ஜனாப். [illegible] சாயபு.
ஸ்ரீ. K. [illegible].
ஸ்ரீ. C. [illegible].
ஸ்ரீ. R. [illegible]
ஸ்ரீ. M. [illegible]
ஸ்ரீ. R. [illegible].
ஸ்ரீ. A. [illegible].
ஜனாப். K.C. [illegible] சாயபு.
ஜனாப். K. [illegible] சாயபு.
ஸ்ரீ. R. [illegible].

ஸ்ரீ [illegible] 4.37.

கூட்டம் [illegible] - 5 மணி.

விஷயம்:-

432. 20.2.50 தேதிய 431-ம் தீர்மானத்தின் [illegible] 1949-50 [illegible] 1950-51 [illegible]

ஸ்ரீ. M. [illegible] அவர்கள் [illegible]

[illegible] 1949-50 [illegible] 1950-51 [illegible]

[illegible] ரூ 6000 [illegible] ரூ 10000 [illegible]
[illegible] ரூ 15000 [illegible] ரூ 10000 [illegible]
[illegible] ரூ 5000 [illegible]
[illegible] ரூ 1500 [illegible]
[illegible] ரூ 1000 [illegible]
[illegible]
[illegible] ரூ 10000 [illegible]

(5.30 P.M.) [illegible]

Budget Estimate of the Elementary Education Fund of the Ambur Municipality.

(4)

	Opening Balance.	Receipts.	Expenditure.	Closing Balance.
Ordinary	8	46910	46900	18
Capital	-	3200	3200	-

(RECEIPTS-) ORDINARY.

Actuals for 1948-49.	Revised Estimate for 49-50.	Heads.	Budget Estimate for 50-51.
	8	Opening Balance	-9591 8
767-7-5	27460 ✓	Education Tax net ~~Grant under Sec.37 of the Elementary Education Act~~	19610
	443 6500	Grant under sec. 37 of the Elementary Education Act.	13,000 3500
	3458 7000	Grant under Broviso to Section 37 of the Elementary Education Act.	3458 10000
34860-0-0	4890 ✓	Contribution from General Account	17000 ✓
678-0-0		Deduct transferred to Capital	3200 ✓
34949-7-5	36,251 45858		49868 46918
678-0-0 Capital		Amount transferred from ordinary	3200 ✓
35627-7-5	36,259 45858	Total Ordinary & Capital (including O.B.)	43,477 50118

~~8~~
27460
443
3458
4890
36251
+ 8
36259

Commissioner.
1.3.50

B
28.2.50

19610 ✓
13000 ✓
3458 ✓
17000 ✓
3200 ✓
56268 ✓
-9591
46677
-3200
43477

8

6 . 9

EXPENDITURE--ORDINARY.

Actuals for 1948-49.	Revised Estimate for 49-50.	Heads of Account.	Budget Estimate for 50-51.
28036-3-0	35800	Salaries and Allwances--Masters. x	36600
797-0-0	1500	Contribution to Provident Fund	1600
1171-0-0	1550	Contingencies--Houe Rent	1600
3212-12-3	3900	,, Other Items	4000
495-10-0	2000	Equipment-Furniture & Apparatus	2000
	100	Library Books and Maps	100
233- 5-6	500	Other items--Stationery etc	500
995-14-0	500	Repairs to Buildings	500
34941-12-9	45850 ✓	Total Ordinary	46900 ✓
		- Capital -	
678- 0-0	-	Building Improvements	3200
35619-12-9	45850	Total Ordinary & Capital	50100 ✓
7-10-8	-9,591 8	Closing Balance	-6623 18
35627-7- 5	45858 36,259	Total Ordinary & Capital including Closing Balance	50118 43,477

1.3.50.
Commissioner.

a/2872

45850
36259
9591

50100
43477
-6623

Elementary Education Account.

As this account is not self supporting inspite of 3% Education Tax on Property rental per annum, the receipts have to be supplemented by a contribution from the General Account Ordinary. The Revised Estimate for 49-50 opens with an opening balance of Rs.8/- The anticipated receipt is Rs.45850/-, as against Rs.43350/- in the Budget Estimate for 49-50. The increase is mainly due to the arrears of tax of 48-49 to becollected in 49-50 for which credit has been taken. In the Budget Estimate for 49-50, as revised by the Government and appended to G.O.No.Ms. 1122-End. dated 12-4-1949, a contribution of Rs.15000/- is taken from the General Account to balance the budget. But in actually framing revised estimate for 49-50, a contribution of Rs.4890/- was found sufficient to balance the same. As such with a view to avoid surplus in this account which is not self supporting and to which heavy contribution has to be made from the General Account, this course is adopted. This will be explained to Government in forwarding the same to Government. The revised estimate closes with a probable balance of Rs.8/-

The Budget Estimate For 50-51 opens with ~~an~~ a balance of Rs.8/- The probable receipt is Rs.46910/- against an expenditure of Rs.46900/- and closes with a proable balance of Rs.18/-

A sum of Rs.3200/- has been provided under capital account for putting up a building for opening VI Standard in Kasba Boys School. Grant for the construction of this school building will be applied later after the estimates are duly approved by competent authorities.

The budget as framed is given hereunder:-

Statement showing the details of contingent expenditure--
Elementary Education Fund--- Ambur Municipality

Revised Estimate for 1949-50.	Contingencies--Other items Rs.500/-	Budget Estimate for 1950-51.
400	Stationery articles--forms paper--chalk--attendance register etc.	400
100	Ropes--buckets--Brooms etc.	100
500		500

Statement showing the Capital Expenditure provided for in the Revised Estimate for 1949-50 and the Budget Estimate for 1950-51--Under Elementary Education Funds---Ambur Municipality.

*****

Revised Estimate for 1949-50.		Budget Estimate for 1950-51.
--	Land & Buildings--Additional accommodation in Kasba School for opening VI Standard.	3200

H.E.F/28.2.

1.3.50
Commissioner.

a
28/2

(9) 15

AMBUR MUNICIPALITY.

Statement showing the schools having the highest class.

	Classes.								
	VIII.	VII.	VI.	V.	IV.	III.	II.	I.	Total.
Number of Schools on the date of submission of Budget.	I	-	-	5	-	-	-	-	6

Number of schools proposed to be opened in the ensuing year or additional classes to be opened.	VI Standard in Kasba Boys School in 1950-51.
Total number of teachers employed in all the schools under the management of the local body on the date of the budget, the scale of pay in force and the number of teachers in each scale.	Secondary Grade 3 (40-½-55-2-75) Higher Grade 47 (30-1-45) Lower Grade 4 (23-1-33) Weaving Mistress 1 (30-1-45) 55
Number of additional teachers proposed to be employed in (1) Existing Schools.	One Secondary Grade teacher for the Kasba Boys School where sixth Standard is proposed to be opened from the next school year.
2) In schools to be newly opened during the ensuing year and their scales of pay.	NIL.
If the pay of the existing teacher is proposed to be revised, the total number of teachers whose pay will be affected showing the proposed scales and extra provision made for the purpose.	NIL.

H.E.F/28.2.

1.3.50
Commissioner.

9/28/2

Local Administration Department.

⑩ 12

From
Sri V.P. Kanakaraj, B.A.,
Commissioner,
Municipal Council,
Ambur.

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

Through:- The Chairman, Municipal Council,
Ambur.

EDUCATION DEPARTMENT
27 MAY 1950

13061

7767-C.1-49.

Dated: 26-5-1950.

Sir,

SUB: BUDGET ESTIMATE--Ambur Municipality--1950-51--Elementary Education--Orders Requested.

REF: My letter No.7767-C1-49 dated 3-3-1950.

*****

I request that the Government may be pleased to pass early orders on the Budget Estimate for 1950-51 on the Elementary Education funds of this Municipality at an early date.

26.5.50

Commissioner.

26.5.50.

Forwarded.

M.B. Gopal

Chairman,
Municipal Council,
Ambur.

HEF.26.5.

⑪ 19

Extract from the L.A. note file — Ambur M.C.

Para 9 (a):— **Ely. Edn. Acct:—** A contribution of Rs. 4890 in the R.E. for 1949-50 and Rs. 12000/ in the B.E. for 1950-51 from General Funds has been Provided. The contribution approved in the E.E. Budget for 1949-50 was Rs. 15000/- With the above contribution the E.E. Acct as framed by the council closes with a balance of Rs. 8/- in 1949-50 and Rs. 18/- in 1950-51. Pending orders on the E.E. Budget for 1950-51 the contributions provided in the Estimates may stand.

General — The Lighting and the Ely. Edn. Accts of the M.C. are self-supporting (A contribution of Rs. 17000 has been taken credit in the Ely. Edn. Acct.).

The financial position of the M.C. is on the whole satisfactory. It levies Property tax at 16% per annum including an Edn. tax of 3% per annum.

[illegible] - 13
Edn - ③
16

A.S. (L.A.)
15.3.50.

Edn. (D).

Para 9 (a) of This Dept. may agree with L.A. The file may be passed on to Health wo.

I.B.M.
17.3.50

(12)

LOCAL ADMINISTRATION DEPARTMENT

From

Sri.T.S.Sitarama Na[illegible], B.A.,
Commissioner & Special Officer,
Municipal Council, AMBUR.

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

31 JUL 1948
3578

Through the Inspector of Municipal Councils and Local Boards,
MADRAS.

****

Roc.No.2357/A2/48. Dated:29-7-48.

Sir,

Sub:- Tax - Education - Levy in Municipal areas.

p. 108 (H). (not put up)

Ref:- G.O. M.S.No.1606, Education, Dated 22-6-'48'.

I have to report that this Municipality was constituted with effect from 1-4-48 only. Education tax is not levied in this Municipality on vacant sites and agricultural lands. I submit that education tax may be levied at 25% of the property tax in these cases. The approximate additional income likely to be derived by such levy on vacant sites is Rs.500/- and that on agricultural lands is Rs.500/-.

(2). With regard, to houses and other buildings, education tax is levied in this Municipality at 1½ per cent of the annual value of properties. I am submitting ~~the~~ proposals through the Examiner of Local Fund Accounts for fixing the rate of education tax at a certain percentage of the property tax.

Vide p. 13 infra

K.A.G/30-7.

T. S. Sitaram Nayudu
29.7.48
Commissioner & Special Officer.

29.7.48

~~22~~

R/ ROS. 3569/48 dated 4-8-48

C1

N/6/8

Forwarded.

14/8

For Inspector of [illegible]

13/8/48

To the Secty to Govt. Edn & P.H. Dept.

ASST. SECRETARY TO GOVERNMENT
13 AUG 1948
EDUCATION AND PUBLIC HEALTH DEPT.

60563

LOCAL ADMINISTRATION DEPARTMENT.

13

~~23~~ ~~13~~

From
Sri.T.S.Sitarama Naidu,B.A.,
Commissioner & Special Officer,
Municipal Council, AMBUR.

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

Through the Examiner of Local Fund Accounts,
Fort St. George, MADRAS.

EXAMINER OF LOCAL FUND ACCOUNTS
3157
2 AUG [illegible]
MADRAS

*****

Roc.No.2357/A2/48.

Dated:29-7-48.

Sir,

Sub:- Tax - Property - Ambur Municipality - Levy of education tax at a certain percentage of the property tax on Buildings - Proposals submitted.

p. 188 (H)
(not put up)

Ref:- G.O. M.S.No.1606, Education, Dated 22-6-48.

--

I submit that property tax on Buildings is levied in this Municipality at the rates mentioned below with effect from 1-4-48, the date of constitution of this Municipality.

Half-yearly Tax.

1.	Tax for General purposes.	4%.	8
2.	Water and Drainage Tax.	3%.	6
3.	Lighting Tax.	1½%.	3
4.	Scavenging Tax.	1%.	2
5.	Education Tax.	1½%.	19
	Total	11%. of the annual value.	→ 3

M

I would suggest that Education Tax on buildings may be levied at 25% of the property tax instead of at 1½% of the annual value of the property. This change is likely to bring in an additional revenue of Rs.7500/- to the Elementary Education Funds Accounts of this Municipality.

K.A.G.

T. S. Sitarama Naidu
29.7.48
Commissioner & Special Officer.

29-7-48

15 15/19

7/29.7.48

110
95
15

19 / 15
400

3
300 / 19
19

19
4 3/4
2 3/4

24

Local Administration Department.

25

From	To
Sri V.P. Kanakaraj, B.A., Commissioner & Special Officer, Municipal Council, Ambur.	The Secretary to Government, Education & Public Health Department, Fort St. George, Madras.

ASSISTANT SECRETARY TO GOVERNMENT
21 JUL 1949
EDUCATION AND PUBLIC HEALTH DEPARTMENT

C.1.2808/48. Dated: 20-7-49.

Sir,

Sub: TAX - Ambur Municipality - Levy of Education Tax from 1-4-48 - Sanction - Solicited.

*****

55897
p27

I submit that the Special Officer in his resolution No.165 dated 21-6-48 (Copy enclosed) has resolved to levy Education tax at 3% of the annual rental value on Buildings and lands occupied by or appurtenant to buildings per annum with effect from 1-4-48 under the provisions of the Madras Elementary Education Act and accordingly Education Tax at the abov rate is now being levied in this Municipality with effect from 1-4-48.

I request that Government may kindly be pleased to accord sanction fo the levy of Education Tax in this Municipality.

20-7-49.
Commissioner & Special Officer.

Enc: One.

H.E.F/20.7.

20-7-49

④

Copy of the Special Officer's Resolution No.165 dated 21-6-48.

******

Read Resolution No.17 dated 7-5-48 resolving to levy property Tax at the rates mentioned below with effect from 1-4-48, and the note of the Commissioner stating that, no objection having been received in respect of the notification published under Sec.78 of the Madras District Municipalities Act calling for objections, the rates of taxation proposed may be confirmed and notified under Sec.80 of the Madras District Municipalities Act.

55897

Rates.

Property Tax on Buildings.

Sec.81 (1) of the Madras District Municipalities Act.

(a) Tax for general purposes	... 4%	of the annual rental value per half year.
(b) Water and Drainage Tax	... 3%	-do-
(c) Lighting Tax	... 1½%	-do-
(d) Scavenging Tax	... 1%	-do-
Education Tax	... 1½%	-do-

Note:- This tax is levied under the provisions of the Madras Elementary Education Act.

Property Tax on Lands which are not used exclusively for Agricultural purposes.

Sec.81 (3) of the Madras District Municipalities Act.

(a) Tax for General purposes	- 4 annas	per Rs.100/- or part thereof of the capital value of the land, per half year.
(b) Water and Drainge Tax	- 5 annas	-do-
(c) Lighting Tax	-1½ anna	-do-
(d) Scavenging Tax	-1½ anna	-do-

Property Tax on lands used exclusively for Agricultural purposes.

Sec.81 (4) of the Madras District Municipalites Act.

(a) Tax for General purposes	..6%	of the annual value as calculated under Sec.79 of M.L.B.Act 1920.
(b) Lighting Tax	...3%	-do-
(c) Scavenging Tax	...3%	-do-

Note:- Houses the annual value of which is less than Rs.12/- (gross) shall be exempt from the Property Tax under Sec.83 (5) provided the owner does not possess any other building or land assessed and is not assessed to profession Tax or Income Tax.

Resolution.

The proposals for the levy of property tax at the rates specified in Municipal Councils Resolution No.17 dated 7-5-48 with effect from 1-4-48 are confirmed and they shall be notified under Sec.80 of the Madras District Municipalities Act.

Sd. T.S. Sitaram Nayudu,
Special Officer.

(True Copy)

20.7.49
Commissioner & Special Officer.

H.E.F/20.7.

20.7.49.

28

(16) 29

C. No: 13743/50

Edn(D).

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

—

pp 21-23 cf

From the Commr., Ambur Mply.
No: 2357/48 d/ 29.7.1948.

pp 3-4 cf

From the Commr., Ambur Mply.
No: 7767/49 d/ 28.2.1950.

35/13/9

From the Director of Public Instruction
No: 111/49-50 d/ 25.5.1950.

—

Order No 2588 — Edn d/. 13.9.50.
Ms

The Government pass the following orders on the R.E for 1949-50 and the B.E for 1950-51 of the Municipal Council, Ambur:-

2. R.E for 1949-50:-

p/ncf

(i) Govt contribution under section 37 of the Elementary Education Act:- The credit taken under this head should be reduced to Rs 443 with reference to G.O: No: 707 Edn dated the 3rd March 1950.

rest put up

p/ncf.

(ii) Govt Contribution under the proviso to section 37 of the Elementary Education Act:- The credit taken under this head should be reduced to Rs 3,458 with reference to G.O: Nos: 1753 and 1754 Edn dated the 27th May 1949.

rest put up

p/ncf

(iii) The Council is permitted to increase the provision made under "expenditure - arrears" from Rs 43,450 to Rs 45,850.

30

(iv) The R.E. will close with a deficit of Rs 9,591. The question of sanctioning a subsidy to cover the deficit will be considered after the actual closing balance for 1949-50 in the Elementary Education Account is known. The Commr. is requested to report the balance ~~at~~ urgently. He should also report the actual expenditure incurred on the payment of dearness allowance to the elementary education staff during 1948-49 and 1949-50.

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

(i) Govt Contribution under section 37 of the Elementary Education Act:- The Govt have decided that municipal councils should be paid contribution from the State funds towards the proceeds of Education tax upto a maximum of 2½% 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 1⅓%). Accordingly, the credit taken under this head should be raised to Rs13,000.

p 2 n/f

(ii) Govt Contribution under the proviso to section 37 of the Elementary Education Act:- The credit taken under this head should be reduced to Rs 3,458 with reference to G.O. Nos. 1558 and 1559 Edn dated the 19th May '50.

p 2 n/f

not put up

(iii) Education tax:- Under sub-section 2 of section 35 of the Madras Elementary Education Act, 1920 as amended, the Govt direct the municipal council, Ambur to ~~adopt~~ ~~the rate of~~ levy Education tax on agricultural lands at 25% of property tax and on ~~vacant lands etc~~ lands not occupied by or adjacent and appurtenant to buildings and not exclusively used for agricultural purposes at 20% of property tax with effect from 1-10-1950.

~~The B.E. is anticipated to close with a~~

(17)

31

~~(iv) The B.E. is anticipated to close with an balance of Rs 3,460~~.

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

To
The Commr. Ambur Mpty (through the CMC)
[with a copy of paras 4-8 on p 1 of]
The D.P.I.
.. Exr of L.F.A.
.. L.A. Dept.
38/9.
18/9/50

8/9/50

8/9/50

12/9/50

Annexure
p 5 infra.

ANNEXURE.

	Rs
Opening balance (as revised)	− 9,591

RECEIPTS:

1. Education tax	19,610
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	13,000
(ii) under the proviso to Sec. 37 of the Act.	3,458
(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	17,000
DEDUCT Refunds.	
Amount transferred to capital.	− 3,200
Total Ordinary	49,868

CAPITAL

Amount transferred from ordinary	+ 3,200
Total ordinary & capital	53,068
Total including opening balance.	43,477

EXPENDITURE.

	Rs
1. Staff:	
Salaries & allowances Masters	36,600
~~Clerks & servants~~	
Contribution to P.F.	1,600
Edn. tax-collection charges	
2. CONTINGENCIES & EQUIPMENT	
Contingencies	
House rent	1,600
Other items	4,000
Equipment:	
Furniture & apparatus	2,000
Library books & maps	100
Other itmms	500
3. Prizes & scholarships	
4. Repairs to buildings	500
5. Interest on and re-payment of debt	
6. Repayment of advance to Govt.	
Total:	46,900

CAPITAL

~~Lands &~~ buildings	3,200
Total (ordinary and capital)	50,100
Closing balance	− 6,623

(9)

En (B)

C. no : 13743/50

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

pp 21-23 cf. From The Commr, Ambur Mpty -
No : 2357/48 dt 29.7.1948

pp 3-4 cf. From the Commr, Ambur Mpty -
No : 7769/49 dt 28-2-1950.

p 1 cf From the Director of Public Instruction
No : 111/49-50 dt 25-5-1950.

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

2. R.E for 1949-50 :-

(i) Government Contribution under Section 37 of the Elementary Education Act :- The credit taken under this head should be reduced to Rs 443 w.r.t G.O : Ms : No : 707 Edn dt 3.3.1950.

p 7 cf
not put up

(ii) Government Contribution under the proviso to Section 37 of the Elementary Education Act :- The credit taken under this head should be reduced to Rs 3,658 w.r.t G.O : Nos : ~~1550 and 1557~~ 1753 and 1752 Edn ~~dt 19-5-1950~~ dated the 27th May ~~1950~~ 1949.

p 7 cf
not put up

(iii) The expenditure - (x) ordinary exceeds the Budget allotment. This may be approved.

(x) p 9 cf
(v) p 45 | (M)

(iv) The R.E will close with a deficit of Rs 9,591. The Contribution from the general fund to the elementary education fund approved in 1949-50 was Rs 15,000 (α), but the Council has taken credit for a contribution of Rs 4,590 (β) only. In view of the deficit anticipated, This

p 7 cf
(α) p 45 | (M)
(β) p 7 cf

contribution may be increased to Rs 14,481 ø. LA may be requested to agree to this.

3. B.E for 1950-51:-

(i) Govt Contribution under Section 37 of the Elementary Education Act:- The rate of Education tax levied in this municipality is 3% of property rentals per annum and the rate of Government Contribution is 1 1/3 % of property rentals per annum. According to the recent decision of the Government, this council will be eligible for contribution at the rate of 1 1/2 % of property rentals per annum (50% of the tax proceeds in 1949-50). The credit taken under this head should therefore be increased to Rs 13,000.

(ii) Govt contribution under the proviso to Section 37 of the Elementary Education Act:- The credit taken under this head should be reduced to Rs 3,458 w.r.t G.O: Nos: 1558 and 1559 Edn Dt 19.5.1950.

(iii) The provision made for a capital expenditure of Rs 3,200 may be approved.

(iv) Education tax:- At present, Education tax is not levied on agricultural and vacant lands in this municipality. In his letters on pp 21-23 cf. the Commissioner, submitted proposals to levy Education tax on all the three classes of property viz buildings, agricultural and vacant lands at a uniform rate of 25% of property tax per annum. So far as buildings and agricultural lands are concerned, this works out to 3 1/4 % ⓧ of property rentals per annum as against the present

ø deficit = 9591
Contribution taken credit of = 4,890
14,481

p7 cf

ibid
not put up.

p9 cf.

Property tax other than Edn } = 13%

A ⓧ $\frac{25}{100_4} \times 13 = 3\tfrac{1}{4}$

② D

rate of 3% of property rentals per annum. As for vacant lands, it works out to 5/16 % ✓ of C.V. p.a which exceeds the maximum viz 1/4 % of C.V. p.a. If limited to 20% of property tax per ~~annum~~ half year, it works out to 1/4 % of C.V. p.a. The proposals at 'A' and 'B' above may be accepted as large contribution from general fund to the elementary education fund may be avoided in future. ~~Thereby stabilising the Elementary Education Account~~. The council will also get additional contribution under Section 37 of the Elementary Education Act next year. The proposal may fetch an additional income of Rs 1000 ⓧ p.a. But the tax can be levied only w.e.f 1-10-1950. Then the additional income will be Rs 500. The B.E will then close with a balance of Rs 3,468 ø

4. LA may see for remarks prior to circulation.

KA
19.7.50

[illegible] 21/7/50

26/7/50

LA wo

✓

Property tax other than Edn on vacant lands } 10/16 % of C.V. p. half year

Edn tax = $\frac{1}{4} \times \frac{10}{16} = \frac{5}{32}$ %
" = $\frac{5}{32} \times 2 = \frac{5}{16}$ % of C.V. p.a

B

ⓧ 3% — 19610
3 1/4 % — 21,244
Hence add Rs 1,634 or Rs 1,600 approx.

ø
2968
500
3468.

LOCAL ADMINISTRATION DEPARTMENT
30496
27 JUL 1950
SECRETARIAT, MADRAS

Edn. U.O - 13743/50-1 D
26.7.50.

P.G. Please attend to this.
[illegible] 31/7

L. A. Dept (D)

Please see the remarks of the Edn Dept above. That Dept propose to increase the contribution from the General Fund to the E.E Fund under ~~the~~ the R.E for 1949-50 from Rs 4890 to Rs 14,481 to cover the deficit of Rs 9591/-. On the basis of the B.E for 1950-51 the closing balance under the Genl Acct will be Rs 3602/ as against the requisite minimum balance of Rs 7040/-. The Council has been asked to secure the minimum balance by reducing the Capital expenditure to the extent necessary. This Dept cannot therefore agree to any increase in the Contribution to the E. E. Fund.

7/8

28/8/50

SN 7/8

Thro A. (See increase of Edn tax proposed at A & B.)

In another file^x^ relating to the Udipi Municipal council, the question whether education tax can be levied at different rates on different kinds of properties has been raised. Education may be requested to fix the rates of education tax with reference to the decision in that file.

28/8/50

Edn

DP 29/8.

D.

SM 28850

ASSISTANT SECRETARY
26-8-50
30 AUG 1950
25949
EDUCATION DEPARTMENT

The file relates to the Elementary Education Fund Budget for 1950-51 of the Municipal Council, Ambur.

L A U O No 30496/50. 1.D 29.8.50

2. The R.E for 1949-50 will close with a deficit of Rs 9,591. LA have ~~stated that the council~~ not agreed to any increase in the Contribution from the general account to the elementary education account.

above

The ~~Cou~~ Council is therefore eligible for a subsidy to cover the deficit. The question of sanctioning a subsidy may be considered after the actual closing balance for 1949-50 in the Elementary Education account is known. The Council may be asked to report the balance urgently. He may be also asked to report the actual expenditure incurred on the payment of dearness ~~of~~ allowance to the elementary education

(2)

Staff during 1948-49 and 1949-50.

3. Education tax: - At present Education tax is not levied on agricultural and vacant lands in this municipality. The Council, submitted proposals to levy Education tax on all the three classes of property at a uniform rate of 25% of property tax. So far as vacant lands are concerned, This ~~works out~~ exceeds the maximum prescribed by ¼% of capital value per annum. This Dept has therefore suggested to levy Education tax on vacant lands in this municipality at 20% of property tax which works out to ⅙% of capital value per annum. As ~~for~~ regards agricultural lands, the 25% of property tax referred to above works out to 3 1/16% of property rentals per annum which is well within the maximum prescribed by 5% of property rentals per annum. This Dept therefore accepted the proposal of ~~[illegible]~~ the council to levy Edn tax on agricultural lands at 25% of property tax.

pol of A and p3 ante

ibid

ibid

p3 ante.

In this connection it may be pointed out that the question of levying Education tax on all the three classes of property at a uniform rate is separately under consideration. LA have suggested that Education tax may be fixed in this municipality with reference to the decision on the general question referred to above. It does not appear necessary to keep this file pending the general decision^x^. As there are only a few budgets more upon which orders have yet to be passed, no change appears necessary for the current year. The Council may be given a direction to levy Education tax as in the sub-para above. For orders.

[LA's note in another file - Udipi case -] not put up

x The general decision was to levy Edn tax at a uniform rate - not put up

4. The B.E is anticipated to

40

Close with a (deficit of Rs 6,623 after taking the opening balance into account) ~~balance of Rs 3,468~~. A draft order is submitted. ~~[illegible] may be [illegible] (iv) for approval of para 3(iii) of the draft.~~

M
8.9.50

op
8/9/50

12/9/50

Local Administration Department.

A.I.I. D

4

From
Sri V.P. Kanakaraj, B.A.,
Commissioner,
Municipal Council,
Ambur.

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

C1-7767/49.

Through:- The Chairman, Municipal Council,
Ambur.

Dated: 12-10-50.

ASSISTANT SECRETARY
32757
20 OCT 1950
EDUCATION DEPARTMENT

Sir,

SUB: BUDGET ESTIMATE--Ambur Municipality--Elementary Education fund--Covering of deficit--Particulars furnished.

REF: G.O. MS. No. 2588- Education dated 13-9-1950.

To be added to G.O.No 2588 dt 13.9.50 (4)

With reference to Para 2(IV) of the G.O. referred to above, I submit that the Elementary Education Account for 49-50 closes with a balance of Rs.6626-9-6.

A statement showing the receipts and expenditure as per revised estimates and as per audited Annual Accounts for the years 1948-49 and 1949-50 is appended.

In G.O. MS. No. 1122 Edn., dated 12-4-49 Government approved the provision of a contribution of Rs.14,000/- during 1948-49 from the General Account to the Elementary Education Account but against this sum of Rs.14,000/- a contribution of Rs.34,860/- was actually paid owing to the low collection of Rs.768/- under Education Tax (Bills issued only in the last week of March 1949) If the contribution had been limited to Rs.14,000/- the actual receipts would have been Rs.14,768/- and the expenditure of Rs.35,620/- The closing balance under Elementary Education Account for that year would have been a deficit one of Rs.20,852/-

Similarly in framing the Budget Estimate for 1949-50, a sum of Rs.15,000/- was provided as contribution from the General Account paid as contribution. The receipt under Elementary Education Account for the year was Rs.46,690/- against an expenditure of Rs.40,050/- with a deficit opening balance of Rs.20,852/- as stated in the previous paragraph. The budget for the year 1949-50 also would have closed with a deficit balance of Rs.14,212/- if the contribution from the General Account was restricted to the limit sanctioned by Government.

but a sum of Rs 19089 was actualy

If the budget estimate for 1950-51 is passed with this deficit opening balance of Rs.14,218/- it would also close with a deficit balance of Rs.11,250/-

Thus from the above it will be seen that the position of the Elementary Education Account is not self supporting and a large sum has to be contributed from the General Account.

A sum of Rs.10,437/- and Rs.~~1,239~~ 12391/- has been paid as dearness allowance to the teachers of Elementary schools during 48-49 and 1949-50 respectively.

In these circumstances, I request the Government may be pleased to consider the payment of subsidy to which this council is eligible for 1948-49 and 1949-50.

A separate report on paragraph 3 (iii) of the G.O. referred to above will be submitted shortly.

(H)

16.x.50
Commissioner.

Forwarded.

M.B. [illegible] 17.x.50
Chairman,
Municipal Council,
Ambur.

13.x.50.

Ed(B)

Endt No: 32757/50-1 B. Edn. Dt. 15-11-1950

Returned to the Examiner of
nd Accounts for early

EXAMINER OF LOCAL FUND ACCOUNTS
4018
16 NOV 1950
MADRAS

To
The Examiner of Local Fund Accounts [in original to be returned with reply]

Assistant Secretary to Government

12/11/50

1948-49. RECEIPTS.	Budget Estimate. Rs.	Revised Estimate. Rs.	Actuals for 1948-49. Rs.
Education Tax	9000	15020	--
Under Section 37 of the Elementary Education Act	9000	6200	--
Under Proviso to Section 37 of the Elementary Education Act	12000	--	--
Contribution from General Fund Account	7400	14000	34860
Total	37400	35220	35628
1948-49. EXPENDITURE.			42254 (including Opening balance)
Masters	27000	28100	28036
Clerks and Servants	3000	--	--
Provident Fund	1500	1000	797
House rent	1500	1200	1171
Others	--	2700	3212
Furniture	2700	400	496
Library books	300	100	--
Other items	200	400	234
Repairs to buildings	500	400	996
	36700	34300	34942
Capital	--	750	678
Capital & Ordinary Expenditure	36700	35050	35620
Closing Balance		170	6634

Municipal Office, Ambur.
Dated: 12-10-50.

D

62

L.F.No. 8652

Office of the Examiner of L.F.Accounts,
Mount Road, Madras, Dated 11 December 1950.

Sub: Subsidy to cover the deficit in the Elementary Education account - Ambur Municipality - 1948-49 and 1949-50.

Ref: Government endorsement 32757/50-1 D., Edn., dated 15th November 1950.

....

ASSISTANT SECRETARY
12 DEC 1950
40004
EDUCATION DEPARTMENT

[illegible] the Municipality was constituted only from 1st April 1948 there is no order of Government sanctioning the Budget estimate for 1948-49. The excess contribution from general funds was due to the low collection under Elementary Education tax in the year. If the contribution had been restricted to Rs.14000/- ~~[illegible]~~ as provided in the revised estimate sanctioned in G.O.1122 Edn., dated 12th April 1949 and if the capital expenditure of Rs.678/- incurred is excluded, the deficit in the Elementary Education account for 1948-49 would have been Rs.20,174-5-4. (The actuals for 1948-49 and 1949-50 in the statements appended to the Commissioner's letter are not correctly shown).

Not put up

The receipts and charges of the Elementary Education account for 1949-50 were Rs.46,669-2-1 and 40,050-3-3 respectively. If the contribution from General account had been restricted to Rs.15000/- the surplus for that year would have been Rs.2,529-15-2 and the net deficit for both the years would have been Rs.17,644-6-2.

2. The enclosures received with the Government Endorsement referred to above are returned herewith.

B.B. Shanker Rao.
(B.B.Shanker Rao)
Examiner of Local Fund Accounts.

11/12

To The Secretary to Government,
Education Department,
Madras.

(26)

W

Education Deptt.

D.

B. E. for 1950-51. Elementary Education Fund. Municipal Council, Ambur. - Subsidy towards the deficit in the R.E. for 1949-50.

p14 cf

From the Commr., Ambur Municipality
No: 7767/49 d/ 12-10-1950.

p17 cf

From the Examiner of Local Fund Accts
No: 8652 d/ 11-12-1950

Memo No: 32757/50-10 Edn d/ 3-1-1951

The Commissioner, Ambur Municipality, is requested to state whether the closing balance for 1949-50

PTO

in the Elementary Education Account of the Council referred to in paragraph 1 of his letter cited is a surplus or a deficit one. His reply should be sent through the Examiner of Local Fund Accounts.

KA
2.1.51

2/1/51

3/1/51

To
The Commr., Ambur
reply (through the EOC)
Copy to the Exr of LFA.
~~28/1~~

Pp 1-2 ante

14/2

Edn Dept (D)

Sub: B.E for 1950-51 - Elementary Education Fund. Municipal Council, Ambur. Subsidy towards the deficit in the RE for 1949-50

Ref: Govt memo no: 32757/50-1 Edn dt 3-1-1951

Memo No: 32757/50-3 D Edn dt 14-2-1951

The Commr., ~~Ambour~~ Ambur, Municipality is requested to send his reply to the Govt memorandum cited immediately.

KA
13/2/51

13/2/51

14/2/51

15/2/51

To
The Commr., Ambur
reply through the EOC
the Exr of LFA.

Local Administration Department.

28

9.1144
1-FEB 1951
NORTH ARCOT

53

From
Sri V.P. Kanakaraj, B.A.,
Commissioner,
Municipal Council,
Ambur.

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

1.2.51.

Through:- The Chairman,
Municipal Council, Ambur.

,, The Examiner of Local Fund Accounts
Madras.

" ✓ District Inspector of Local Fund Accounts
N.A.-
Vellore.

190-C1-51.

Dated: 29-1-1951.

Sir,

Sub: Budget Estimate for 1950-51--Elementary Education Fund--Municipal Council Ambur--Subsidy towards the deficit in the revised estimate for 1949-50--Regarding.

Ref: Government Memorandum No.32757-50-1-D Education dated 3-1-51.

******

The closing balance of Rs.6626-9-6 for 1949-50 referred to in para 1 of my letter No.7767-C1-49 dated 12-10-1950 is a surplus one only after contributing a large sum of Rs.19088/- from General fund Account.

30.1.51
Commissioner.

G
30.1.51.

Forwarded.

Chairman,
Municipal Council,
Ambur.

1.30.1

L.F. No. 10886 Dated 15/2/51

Office of the Examiner of
Local Fund Accounts,
Mount Road, Madras. 2.

ASSISTANT SECRETARY
16 FEB 1951
6406
EDUCATION DEPARTMENT

Forwarded.

8-2-51
Asst. Examiner, L.F. Accts.

To
The Secretary to Government,
Education Department,
MADRAS.

Edn Dept (D)

No further action is necessary in this file, in view of the Commr's report in p.5 ~~of~~ ante that the E. & Edn Accts (for 1949-50) of the Mul. Cl. Ambur did not close with a deficit – The papers may be filed with G.O. No: 2588 Edn dt 13-9-1950.

Budget G.O
([illegible])

10/3/51

12/3/51

13/3/51