

closed

Sectt. II-27-50,000-23-11-42.

Education and Public Health

(194⁵) Department.

MS. SERIES.

G.O. No. 223-Edn.,

Dated the 13th February 1945.

[Despatch Abstract.]

Budget Estimate -1945-46 - Elementary Education Fund - Municipal
Council - Sivakasi - 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 of the Director of public Instruction, M a d r a s.
R.O.P.No. 87-B3/44-45 dated 8th January 1945.

ELEMENTARY EDUCATION FUND--Budget Estimate for 1945-46--Municipal
Council, Sivakasi.

Submitted.



Estimated Estimate for 1944-45:-

Expenditure under "Ordinary" and "Capital" is in excess of the sanctioned budget. Sanction of Government is necessary for the excess expenditure.

Budget Estimate for 1945-46:-

The credit taken for Government grant under Section 37 of the Act is liable to revision with reference to the actual amount of education tax realised at the old rate and adjusted to the fund during 1944-45.

4. As no application for loan has been received from the Municipality and recommended to Government, the credit taken for Rs. 5,500/- under "Capital - Loans" may be deleted and the same may be taken credit under "Contribution from general account."

5. The accommodation provided for the Municipal Muhammadan School is not adequate and suitable. Steps should be taken to provide the school with adequate and suitable accommodation at an early date.

6. The provision made under "equipment" should be utilised in consultation with the District Educational Officer. Two schools are in need of some additional equipment.

7. Time scales of pay are adopted. Leave salary and dearness allowance are paid.

Sd/-
10/1

For Director of public Instruction.
To the Secretary to the Government of Madras, Education & P.H.Dept.
Fort St. George, Madras.

LOCAL ADMINISTRATION DEPARTMENT.

From
Sri. K. Damodaran, B.A.,
Commissioner,
Sivakasi Municipality,
Sivakasi.

To
The Secretary to Government,
Education and Public Health Department
M A D R A S.
Through The Director of Public Instruction
M A D R A S. and
Through The Chairman, Municipal Council,
S I V A K A S I.

Roc. No. 6036/44 dated 10-12-'44.

Sir, SUB:- BUDGET-Elementary Education Fund-Sivakasi Municipal Council-
Revised budget for 1944-45 and Budget Estimate for '45-'46-
Submitted.

I submit herewith in duplicate the revised estimate for '44-'45 and the Budget Estimate for '45-'46 of the Elementary Education Fund of this Municipality as approved by the Council at its meeting held on 6-12-'44. A copy of the Council Resolution is enclosed.

In the revised estimate a sum of Rs. 650/- has been contributed from General Account to Elementary Education Fund Account Capital, to meet the capital expenditure under the latter account. Adequate provision has been made for the payment of Dearness Allowance to the staff at Government rates both in the revised as well as in the budget estimates-

The provision of Rs. 11000/- made under the capital lands and buildings in the budget estimate, is for the construction of a School building at Annankovilpatty Street, the plans in respect of which were approved by the Director in his proceedings Roc. No. 4749B/43 dated 4-12-1944. The cost of construction of the building is proposed to meet by the half grant and half loan from Government. The recommendation of the District Educational Officer has been taken into account in framing the budget. The increased provision under staff, salaries and allowances,

P.T.O.

--2--

Master; in '45-'46 is for appointment of an additional Secondary Grade teacher for the Municipal Mohammedan School. Provision has been made for all the recurring charges.

With a view to balance the budget the existing rate of education tax on property is proposed to be increased by the Council from 1 1/4% on the annual income to 1 3/4% from 1-4-'45.

Forwarded

GKP/13-12-'44

Chairman. 10/12

Commissioner.

Copy submitted to the Secretary to Government, Education and Public Health Department..direct for favour of information.

Copy of resolution No.303, of the Municipal Council, Sivakasi., dated the 5th December 1944.

SUBJECT No.303.

Revised estimate for 1944-45 and budget estimate for 1945-46 on the General and Elementary Education Fund Account of this Municipality and Commissioner's note thereon.

RESOLUTION. x.

1. Passed as amended by Chairman.

2. The Council resolves to revise the rate of property tax and to levy lighting tax as follows from 1-4-'45.

I. TAX ON BUILDINGS:-

Tax for General Purpose	1 1/4%	of the annual value per half year.
Education tax	7/8%	" "
Scavenging tax	1%	" "
Water supply and Drainage.	1%	" "
Lighting tax	7/8%	" "

--3--

II. TAX ON LANDS.

(a) Agricultural lands.

Tax for General Purpose 20% of the annual value as calculated under Section 79 of Local Boards Act., per half year.

Scavenging tax	3/4	" "
Education tax	7/8	" "
Lighting tax	6/8	" "

(b) Vacant sites for general purposes 1 Anna per 40 Sq.Yds or fraction thereof per half year.

Water Supply and Drainage	6 pies	per half year.
Scavenging	3	" "
Education	1-6	" "
Lighting	6-3	" "

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Commissioner
Sivakasi Municipality.

SIVAKASI MUNICIPALITY.

SUMMARY OF THE REVISED BUDGET ESTIMATE FOR 1944-45.
ELEMENTARY EDUCATION FUND ACCOUNT.

Serial Number.	Items.	Opening balance.	Receipts.	Expenditure.	Closing balance.
1.	2.	3.	4.	5.	6.
I.	Ordinary.	496.	9260.	9720.	36.
II.	Capital.	---	650.	650.	---
	Total.	496.	9910.	10370.	36.

SIVAKASI MUNICIPALITY.

SUMMARY OF THE ELEMENTARY EDUCATION FUND ACCOUNT BUDGET
ESTIMATE FOR THE YEAR, 1945---1946.

Serial Number.	Items.	Opening balance.	Receipts.	Expenditure.	Closing balance.
1.	2.	3.	4.	5.	6.
I.	Ordinary.	36.	10540.	10540.	36.
II.	Capital.	---	11400.	11400.	---
	Total.	36.	21940.	21940.	36.


COMMISSIONER,
SIVAKASI MUNICIPALITY.

SIVAKASI MUNICIPALITY.

ELEMENTARY EDUCATION BUDGET ESTIMATE FOR 1945-46.

A.O.No. 114 dated 25-1-1927 as amended by G.O.No. 53 dated 7-1-1928.

RECEIPTS.

Actuals for 1943-44.	Revised Estimate for 1944-45.	HEADS.	Budget Estimate for 1945-46.	Remarks.
1.	2.	3.	4.	5.
1322.	496.	OPENING BALANCE.	36.	
		<u>ORDINARY.</u>		
2147.	4350.	1. Education tax Gross Collections.	6190.	
92.	-230.	Deduct Collection Charges.	-320.	
2055.	4120.	Net.	5870.	
		2. Income from Investments etc.		
		3. School Fees.		
48.		4. Other Receipts.	110.	
		5. Government Grant.		
1547.	1720.	(1). Under Section 37 of Elementary Education Act.	1750.	
390.	390.	(2). Under proviso to Section 37 of Elementary Education Act.	390.	
705.	690.	(3). Compensation account of Limitation Act.	690.	
	290.	(4). Grant in aid of General resources (Payment of Dearness allowance).		
		6. Contribution from the General Account.		
270.	270.	(a). For payment of temporary allowance of Rs. 4-0-0.	270.	
1860.	1860.	(b). For other purposes.	1860.	
		7. Investments realised.		
		8. Advances recovered.		
209.	-80.	Deduct. Refunds.	-402.	
75.		Deduct amount transferred to Capital.	-490.	
6631.	9260.	Total.	10540.	
		<u>CAPITAL.</u>		
		1. Government Grants.	5500.	
		2. Loans.	5500.	
	650.	3. Contribution from General Account Ordinary.		
75.		4. Add amount transferred from Ordinary.	400.	
75.	650.	Total Capital.	11400.	
6706.	9910.	Total Receipts:- Ordinary and Capital.	21940.	
5023.	10496.	Gross Total including opening balance.	21976.	

683-6

10540
11400
21940
21976

EXPENDITURE.

Actuals for 1943-44.	Revised Estimate for 1944-45.	F. E. A. D. S.	Budget Estimate for 1945-46.	Remarks.
1.	2.	3.	4.	5.
		<u>ORDINARY.</u>		
		1. Staff :- Salaries and allowances.		
6455.	8600.	Masters.	9500.	
		Clerks and Servants.		
269.	270.	Contribution to Provident Fund.	310.	
		Travelling Allowance.		
		Stipend of teachers sent for training.		
		2. <u>Contingencies and Equipment:-</u>		
		<u>Contingencies:</u>		
1062.	110.	House Rent.	50.	
153.	150.	Other Items.	180.	
		(b). <u>Equipment.</u>		
	100.	Furniture and apparatus.	100.	
168.	50.	Library Books and Maps.	50.	
16.	70.	Other items.	100.	
		3. <u>Prizes and Scholarships:</u>		
255.	370.	4. Repairs to buildings.	250.	
		5. Interest on and repayment of debts.		
		6. Investment made.		
		7. Advances recoverable.		
7362.	9720.	Total Elementary Education.	10540.	
		<u>CAPITAL.</u>		
170.	110.	1. Lands and Buildings.	11000.	
	540.	2. <u>Equipment.</u>		
		(1). Furniture and apparatus.	400.	
		(2). Library books and Maps.		
		(3). Investments made.		
		(4). Other items.		
170.	650.	Total Capital charges.	11400.	
7532.	10370.	Total Ordinary and Capital.	21940.	
496.	36.	Closing Balance.	36.	
8028.	10406.	Grand Total including Closing Balance.	21976.	

COMMISSIONER,
BIV. MASS. INTELLIGENCE.

Number of schools having highest class.							
3th stand- ard.	7th stand- ard.	5th stand- ard.	5th stand- ard.	4th stand- ard.	3rd stand- ard.	2nd stand- ard.	1st stand- ard.
2.	-	-	1.	-	-	-	-
-	-	-	-	-	-	-	-

SALARY PER MONTH.

Teachers.	Mohammedan School.	Ammancoil- petty St., school.	Annavi- thottam school.
Head Master.	30.	30.	32.
1st. Assistant.	25.	22.	25.
2nd. Assistant.	20.	20.	25.
3rd. Assistant.	24.		25.
4th. Assistant.	20.		24.
5th. Assistant.	21.		24.
6th. Assistant.	20.		21.
7th. Assistant.			22.
8th. Assistant.			22.
9th. Assistant.			22.
10th. Assistant.			20.
11th. Provocational Ins- tructor.			20.
Total.	160.	72.	232.

Total salary for Mohammedan School.	160	X	12	1920.
- do - Annamcoilpatty St. School.	72	X	12	864.
- do - Annadivottam St. School.	282	X	12	3384.

(1). One Secondary Grade Trained
teacher for Mohammedan Scho 1. 25 x 9. 225.-

Number of schools
in the date of
submission of the
budget. 1977-78.....

No. of schools proposed to be opened in the next year.

The total number of teachers employed in all schools under the management of the Local Body on the date of submission of the budget, the scales of pay in force and number of teachers in each school.

If the pay of the existing teachers is proposed to be revised, the total number of teachers whose pay will be affected showing the present and proposed scale of pay and the extra provision for the purpose.

Periodical increments to existing teachers. 120.

Total.

Probable leave salary. 342.

9485 or

9500.

COMMISSIONER,
SEVASTI MUNICIPALITY.

Education & P.H. Dept. (A).

Budget Estimate - 1945-46 - Elementary Education Fund - Municipal Council - Sivakasi - Orders passed.

From the D.P.I. R.O.P.No.87-B3/44-45, dated 8-1-45.

ORDER Ms.No. 223 Edn. dated 13.2.45.

1/ The Government pass the following orders on the Revised Estimate for 1944-45 and the Budget Estimate for 1945-46 of the Elementary Education Fund under the control of the Municipal Council, Sivakasi.

2/ R.E. for 1944-45 The excess expenditure ^{proposed under capital} under 'Ordinary' and capital is sanctioned.

3/ B.E. for 1945-46 The credit taken for Government grant under Section 37 of the Act is liable to revision with reference to the actual amount of education tax realised at the old rate and adjusted to the fund during 1944-45.

4/ Under ~~sub-sections 1 and 2~~ of section 35 of the Madras Elementary Education Act 1920, ~~was~~ amended by Act XV of 1941, the Government sanction the proposal of the Municipal Council to raise the rate of Education Tax levied in the Municipal Council, from 1 1/4% to 1 3/4% on the annual value of ~~the~~ properties from 1-4-1945.

5/ An extract from the remarks of the D.P.I. in paragraphs 5 and 6 of his endorsement read above is forwarded to the Commissioner for information and necessary action.

6/ The sanctioned budget for 1945-46 will be as shown in the annexure.

Annexure.

cm.
179/Mus

13.2.45

24
13/2

picp

p9cf

p4cf

per annum

picp

As per order No.

13.1.45

20.1.45

Annexure -2-

Receipts.		Charges.	
	Rs.		Rs.
Opening balance	36	1. Staff. Ordinary.	
Ordinary		(1) Salaries and allowances.	9500
1. Education tax	6190	Masters.	
2. Other receipts	110	(2) Contribution to Provident fund	310
3. Government grant.		(3) Edn. Tax collection charges.	320
(1) under section 37 of the E.E. Act.	1750	2. Contingencies and Equipment.	
(2) under the proviso to section 37 of the Act.	390	(1) Contingencies.	
(3) Compensation in respect of Edn. tax on profession tax.	690	(a) House rent.	50
4. Contribution from the general funds.	2130	(b) other items.	180
		(2) Equipment.	100
		(3) Furniture & apparatus	
		(a) Library books & maps.	50
		(c) other items.	100
		3. Repairs to buildings.	250
		Total ordinary.	10860
Deduct		CAPITAL.	
Refunds		Lands & Buildings	11000
Amount transferred to capital.	400	Equipment - Furniture & apparatus	400
Total ordinary.	10860	Total capital	11400
		Total ordinary and capital.	22260
Capital		Closing balance.	36
Amount transferred from ordinary	400		
Govt. grant	5500		
Total Capital	5500		
Total ordinary and capital	11400		
Grand total including opening balance.	22296		

Rs. 1.05

30.1.45

To the Commr. Sivakasi Mty. thro' the C.M.C. (with extract).
To the D.P.I.
To the Exr. of L.F. Accts.
To the L.A. Dept.

1945

The Authorised
resd: to above
will not therefore
be considered
received

To the Commr.,
Sivakasi Mty. (thro' C.M.C.).
To the Exr. of L.F.A.
" D.P.I.
" L.A.D.
" A.G.

Edn. and P.H. Department. 15

BUDGET ESTIMATE - 1945-46 - E.E. Fund - 9
Ml.Cl., Sivakasi.

READ AGAIN:- G.O.No.223-Edn., dated 13-2-1945.

G.O. (MS.) No. 08744A-1 dated 3/3/45

In G.O. No.1502-Edn., dated 10-10-1944, a subsidy of Rs.290 was sanctioned to the Ml.Cl., Sivakasi, towards the payment of dearness allowance to its staff on the assumption that the E.E. Fund budget of the Cl. for 1944-45 would close with a 'nil' balance. The R.E. for the year as framed by the Cl. is expected to close with a balance of Rs.36. The Commissioner should therefore refund the sum of Rs.36 (rupees thirty six only) to the Provincial revenues and report to Government.

2-3-45

NOTE:-

-2-

NOTE:-

In the Council's budget for 1945-46 (~~approved in G.O.No.223-Edn.~~) approved in G.O.No.223-Edn., dated 13-2-1945, there is a closing balance of Rs.36. As the amount now ordered to be refunded is only Rs.36, the closing balance in the budget for 1945-46 will be nil.

2.3.45

LOCAL ADMINISTRATION DEPARTMENT.

11905

To

From

Sri.K.Sankaran,B.Sc.,
Commissioner Delegate,
Sivakasi Municipality.

The Secretary to Government,
Education and Public Health Department,
M A D R A S.
Thro' The Chairman, Municipal Council,
S I V A K A S I.

Roc.B1.No.1733/45 dated 22-3-45.



Sir,

Sub:- BUDGET ESTIMATE - Sivakasi Municipal Council - Elementary Education Fund Account - 1945-46.

Ref:- Government Memorandum No.8744,A-1 Education dated 3-3-45.

I submit that the sum of Rs. 36/- being the excess subsidy ordered to be recovered in Government Memorandum No.8744-A1 (Edn) dated 3-3-45 has been deducted by the Treasury Deputy Collector Ramnad at Madura on 20-3-45 from the March instalment of the Elementary Education subsidy sanctioned to this Municipal Council in Government Order Nos.674,Edn, dated 1-5-44 and 1502 Edn.dated 10-10-'44.

GKP/23-3-45.

Forwarded

K. Sankaran
Commissioner
Delegate.

C. Muthu
Chairman, delegate.

Copy to the Accountant General, Madras with reference to his letter No. T-9-Edn.1-1574 dated 12-3-45.

May be filed with G.O. 223 Edn. dated 13-2-45.

20.3.45

18

LOCAL ADMINISTRATION DEPARTMENT.

From

Sri I. Manickavasaga Nadar,
Commissioner,
Sivakasi Municipality.
Sivakasi.

To

The Secretary to Government,
Education and Public Health
Department, Madras.

Thro'

The Chairman,
Municipal Council, Sivakasi

R.O.V.P.No.417/45-46 dated 12--11--45.

Sir,

Sub: Accounts - Edlementary Education - Fund Account - Sivakasi
Municipal Council - Excess Dearness allowance grant paid in
1944-45 - Recovery of Rs. 73/- - Date of refund - reported
Submitted.

Ref: Government Memo. No. 43766 A/45-I Edu. dated 1--10--45.

I submit that the excess Dearness allowance grant of Rs. 73/-
paid to the Sivakasi Municipal Council in 1944-45 ordered to be
refunded to Government in the Memorandum cited above was remitted
into the Sub Treasury at Sattur in Chalan No. 714 dated 10--11--45.

FORWARDED.

CHAIRMAN.

Copy to the Accountant General Madras through the Treasury Deputy
Collector, Ramnad.

Copy to the Account General direct with the chalan in original.

Copy to the District Inspector of Local Fund Accounts, Ramnad at
Madura.

A.S:12-11-45.

Commissioner.

B.E. 1945-46 - Elementary Education Fund -
Municipal Council, Sivakasi.

From the D.P.I. R.O.P.No. 87-B3/44-45 dated 8-1-45.
From the Commr. Sivakasi Mty. Roc. No. 6086/44
dated 10-12-1944.

R.E. for 1944-45.

The expenditure under 'Ordinary' and 'Capital' is in excess of the expenditure sanctioned in G.O. 126 Edn. dated 31-1-1944. The excess expenditure ^{under} in the 'capital' has been explained by the Commissioner and that under 'ordinary' is mainly due to the payment of the dearness allowance to the staff. The excess may be sanctioned.

Compensation for loss of income from Education tax on Profession tax and the equivalent Government contribution thereon.

Credit has been taken for Rs. 690 under this head against Rs. 683 payable to the Council. The excess payment ^{to the Council} during the years 1942-43 and 1943-44 was Rs. 44 with reference to G.O. 1266 L.A. dated 7-6-44. It is not known whether the refund of Rs. 80 provided in the R.E. includes this sum. As the amount involved is small it may be ignored.

2. B.E. for 1945-46.

Education Tax. The Council has resolved to increase the rate of the Education Tax levied in the Municipality from 1 1/4% to 1 1/2% per annum and has taken credit for the additional income. As the additional income is necessary to avoid the deficit in the budget, the proposal of the Council may be accepted.

Government contribution under section 37 of the Elementary Education Act.

Though the Council levies Education Tax at 1 1/4% it receives Government grant for income ^{derived at} ~~derive~~ the rate of 1 1/2% of Education Tax. ^(Part B scheme) If the proposal ^{now} under consideration to sanction equal grant up to 1-1/3% ^{acts} through the Council will be eligible for ^{an} additional income of ~~Rs. 2,600~~ about 2,600.

Contribution from the general funds.

cm. 1791A/45.

p105F
p312 (N)
p340F

p105F

p312 (N)

p90F

p40F

A

p90F

e

h

E.P.H.(A)

May be filed

A

17.11.45

17.11.45

19/11/45

The credit taken is Rs.2,130, the contribution provided in the sanctioned budget for 1942-43.

Capital.

The Council has applied for a loan of Rs.5,500 from Government for the construction of ~~the~~ school building. The credit taken may therefore stand.

The draft below is for approval. *for orders as to circulation*

19.1.45
19.1.45

L. A. may first see as regards increase of
edn. tax proposed at p. on p. 1 ante.

30.1.45

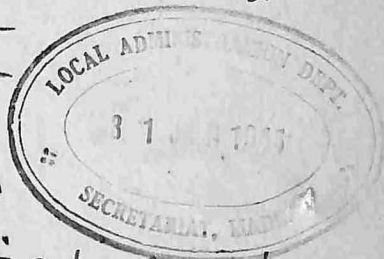
L. A. u/s

L. A. Dept.

ETPH no. 1791A-1
31.1.45.

This department may agree to the increase of the education tax from 1 1/2 % to 1 3/4 % per annum at A on p. 1 ante.

The credit taken in the Ely. Edn. fund budget for contribution from the gl. fund for Rs 2130 under Ely. Edn. fund plus Rs 650 under Capital. budget Rs 2130 in the R.E. for 1944-45 as well as in the R.E. for 1945-46 is the same as that for which provision has been made in the general budget of the municipal Council under contribution from the gl. fund. As to the Ely. Edn. fund account the credit taken in the Ely. Edn. fund budget may be agreed to. With these remarks the file may be returned to the ETPH Dept.



2836

S. G. 1.2.45

8.1.45

The rates at which the several components of the property tax are levied in this municipality in the current year and the rates proposed by the M.C. for the year

1945-46 are shown below: -

Component of the property tax	Rate per half-year levied in 1944-45.	Rate per half-year at which M.C. proposes to levy the tax in 1945-46.
Tax for gl. purposes	2 1/2 p.c.	1 3/4 p.c.
Scavenging tax	3/8 p.c.	1/4 p.c.
Lighting tax	nil	1/8 p.c.
Water & drainage tax	1/4 p.c.	1/2 p.c.
Education tax	5/8 p.c.	7/8 p.c.
Total	3 3/4 p.c.	4 1/4 p.c.

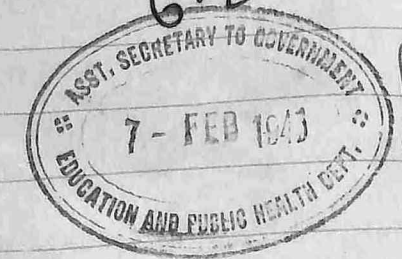
D/5m/8

In view of the M.C.'s proposal to levy a lighting tax of 1/8 p.c. per half year and to increase the rate of the water & drainage tax from 1/4 p.c. to 1/2 p.c. per half year with effect from 1.4.45 the Govt. have sanctioned the proposal to reduce the rate of the property tax for general purposes from 2 1/2 p.c. to 1 3/4 p.c. per half year and that of the scavenging tax from 3/8 p.c. to 1/4 p.c. per half year from the same date. ~~With~~ The total rate of the property tax that will be levied in this municipality in 1945-46 will be 8 1/2 p.c. per annum including the ^{proposed} increase of 1/2 p.c. per annum in the rate of the education and it is not high.

The proposal to ~~inc.~~ The proposed increase of 1/2 p.c. per annum in the rate of education tax will fetch an additional income of about Rs 1,770 a year. On the basis of the B.E. of the M.C. for 1945-46 as framed by the M.C. the ordinary receipts and the ex. pte. under the Ely. Edn. Act. just balance after taking into account the additional income expected from the proposed increase in the rate of the education tax. If the proposal referred to at q. on p. 1 ante is gets through the M.C. will get an additional income of Rs about Rs 2600 under the Ely. Edn. fund and the Ely. Edn. Act. will work at a surplus of Rs 832 in 1945-46 and in future years without. With the existing rate of education tax of 1 1/4 p.c. per annum. In these circumstances it is for the Edn. Dept. to consider whether the increase of 1/2 p.c. per annum in the rate of the education tax proposed by the M.C. is necessary.

With these remarks the file may be returned to E & S.H.

See below
M
6.2.45



L.A. no. 2836-1CA

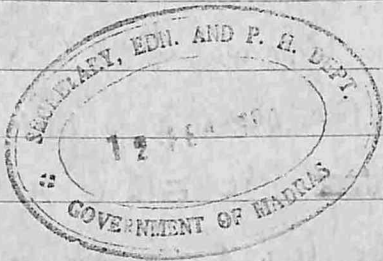
05538

As the total rate of property tax in this mpty is very low and as ex. pte. on Ely. Edn. is bound to grow, this dept. may recommend that the Council's proposal to increase the rate of Edn. tax by 1/4 p.c. per half-year from 1.4.45 be approved. *RE S 6.2.45 ETPH 6.2.45*

St. P. H. Dept.

The file may be circulated for approval of draft assr.

1/2
8/2/65



5/11/55

W. W. H.

W. W. H.

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See
below
P.S.D.
2.11.55

As the total rate of
property tax in this matter is
very low and as there is
no provision for an increase
in the rate of tax, the
Government is bound to
recommend that the
Council should not
increase the rate of tax
but if it is half - per cent
be approved.