MS. SERIES.

Elem

G. O. NO. 1838. Edn.

DATED. 21. 6. 50.

(26)

Sub: B. P. for 1950-51. Elementary Education Fund Municipal Council Mannargudi. — ordered passed.

Rep.No.78-58/49-50 dated 29-3-1950.

Sub: Budget Estimate for 1950-51 - Elementary Education Fund - Municipal Council, Mannargudi.

Ref: From the Commissioner, No.B1-6830/49 dated 14-12-1949.

***

Submitted.

2) Revised Estimate for 1949-50. Under section 37 of the Madras Elementary Education Act a sum of Rs.4232/- has been sanctioned to this Municipality in G.O. Rt.No.18 Education dated 20-1-1950. The credit shown in the Revised Estimate has to be revised accordingly.

3) Accommodation in 3 Municipal Schools is reported to be inadequate and unsuitable.

4) Provision for equipment in all the seven schools is reported to be fairly adequate.

for Director of Public Instruction.

ASSISTANT SECRETARY
29 MAR 1950
5094
EDUCATION DEPARTMENT

To

The Secretary to Government,
Education Department,
Madras.

Copy to BS (3 copies)
DR,24-3.

From

Sri T. R. Rajagopalan, B.A.,
Municipal Commissioner,
M a n n a r g u d i.

To

The Secretary to Government,
Education and Public Health
Department,
M A D R A S.

158854



Through

The Director of Public Instruction,
M A D R A S.

The Chairman, Municipal Council,
M A N N A R G U D I.

Rc.No.B1.6330/49. Dated 14th Decr. 1949.

Sir,

Sub: BUDGET ESTIMATE - Elementary Education Account-
Mannargudi Municipality - 1950-51 - Submitted.

****

I submit in duplicate the revised estimates for 1949-50 and budget estimate for 1950-51 of this Municipality in respect of Elementary Education fund account as passed by the council in its resolution No.1252, dated 13-12-1949, (copy submitted). A copy of the establishment schedule along with the statement showing the number of schools, teachers and my note to the council is also enclosed.

The revised estimate for 1949-50 opens with a minus balance of Rs.3,250 and a contribution of Rs.15,346 is made from General Account ordinary to balance the budget and the account closes with a nil balance.

No contribution from general account ordinary is proposed to be made in the budget estimate for 1950-51 owing to paucity of funds in the General account and a sum of Rs.15,680/- has been transferred to Elementary Education Fund account from I.Conservancy Fund account to wipe off the deficit foreseen in the account. Taking credit of the transfer from I.Conservancy Fund account & balance the budget, the account is closed with a nil balance.

Provision for the employment of necessary teaching staff, contingencies, furniture and equipment for opening of a middle school for girls converting the existing Municipal Higher Elementary school for girls and retaining 1 to 5 standards, has been made under A.General Account III.Education other than Elementary- Secondary schools. The Director of Public Instruction is being separately moved for according sanction to this proposal.

Encl:Eleven.(11)
(in duplicate)

COMMISSIONER.

Forwarded.

CHAIRMAN.

SR/14.12.

MANNARGUDI MUNICIPALITY.

BUDGET ESTIMATE OF THE ELEMENTARY EDUCATION FUND FOR THE YEAR 1950-51.

HEAD OF ACCOUNT.	Revised Budget 1949-50.	Budget Estimate 1950-51.	Actuals for 1948-49.
RECEIPTS--ORDINARY.			
C. Elementary Education Account.			
Opening balance..	-3,250	--	1,446
1. Education tax--			
Gross collection	7,080	7,750	6,355
Deduct collection charges	1,260	1,260	1,261
Net	6,820	6,490	5,094
6. Other receipts (from conservancy fund account G.O.Ms.2588,Edn., dated 11-8-1949	1,497		4,773
7. Governmentment grant--			
(i) Under section 37 of the Elementary Education Act.	3,657	4,200	3,657
(ii) Under proviso to section 37 of the Elementary Education Act.	4,680	4,680	4,680
8. Contribution from the General Account.	15,346	7,000	7,170
10. Advances recovered.Transferred from conservancy fund	---	15,680	--
Deduct-- Refunds			1,446
Deduct--Amount transferred to Capital	2,000		419
	34,000	31,050	23,500
RECEIPTS--CAPITAL			
6. Add amount transferred from Ordinary	2,000		419
	2,000		419
Grand Total	2,000		419
Total Receipts--Ordinary and Capital	36,000	31,050	23,919
Grand Total, including Opening Balance	32,750	31,050	25,365

1	2.	3.	4.
EXPENDITURE--ORDINARY.			
1. Staff--			
Salaries and allowances--			
Masters	16,530	16,810	15,307
Clerks and Servants	10,220	10,280	9,729
Contribution to Provident Fund	840	860	731
Medical charges	1,260	1260	31
2. Contingencies and equipments--			
Contingencies--			
House Rent	700	680	782
Other items	400	500	319
Furniture and apparatus	700	500	273
Library books and maps	130	200	--
4. Repairs to buildings	360	350	148
6. Repayment of Government loan	870	870	876
Total	30,750	31,050	28,196
	32,010	32,310	
EXPENDITURE--CAPITAL.			
1. Lands and buildings	600		426
2. Equipment--			
1. Furniture and apparatus	1,400		----
	2,000	--	426
Grand Total	2,000	---	426
Total, Expenditure--Ordinary and Capital	32,750	31,050	28,622
Closing blanace	---	~~31,050~~ -8,330	-3,257
	-4475		
Grand Total, including Closing balance	~~32,750~~	31,050	25,365

34,010 - 29,575 = 4475

29575

SR/12.12. 4411

COMMISSIONER. 14.12

MATMAROUDI MUNICIPALITY.

EXTRACT FROM BUDGET ESTIMATE FOR THE YEAR 1950--1951.

A.General account --IV. Education other than Elementary.

Actuals for 1948-49.	Revised budget estimate 1949-50.	HEAD OF ACCOUNT.	Budget estimate 1950-51.
		RECEIPTS--ORDINARY.	
..	..	IV. Education other than Elementary.	
		1. Secondary Schools.	
..	..	1. School fees.	1,300
			1,300
		EXPENDITURE-ORDINARY.	
		III.Education other than Elementary.	
		1. Secondary Schools.	
		(1) Staff	
		Salaries and allowances	4,270
			2,070
		Clerks and Servants	400
			360
		(111) Contingencies	200
		(iv) Equipment	
		Furniture and apparatus	2,000
		Total	9,300

SM/12.12.

COMMISSIONER.

MANNARGUDI MUNICIPALITY.

...ment showing the School-war Expenditure for 1950-51.

...f School.	Salary.	Dearness Allowance.	House Rent.	Remarks.
...npalayam School	2,490	1,404	--	
...entral Model School	2,910	1,860	300	
Pentland Model School	1,746	948	--	
Athinayaganpalayam School	1,626	948	120	
Model Girls' School (Higher Elementary)	5,334	3,096	--	
Gopalasamudram Girls'School	1,416	936	96	
Manthakara Street Girls' School	1,260	900	120	
	16,782	10,092	636	

SR/13.12. 14/12

COMMISSIONER

MANNARGUDI MUNICIPALITY.

Statement showing the Number of School teachers etc.

e of School	Secondary Grade. 40-1½-55-2-70.	Higher Grade 30-1-45.	Lower Grade 23-1-33.	Provacational Instructors. 30-1-45.
jampalayam School	1	4	1	
ral Model School	1	6	1	
3. Pentland Model School	1	2	1	
4. Athinayagampalayam School	1	2	1	
5. Model Girls' School	3	6	-	1
6. Gopalasamudram School	-	3	-	
7. Manthakara Street Girls' School	-	3	-	
	7	26	4	1

SR/13.12.

COMMISSIONER

	1	40-1½-55-2-75	44½	534	22	264
	6	30-1-45	199	1992	114	1368
	1	23-1-33	30	360	19	228
allowance			2	24		
				2910		1860
salary contribution				146		93
		Total		3056 or 3060		1953 or 1960

Model School.

Grade	1	40-1½-55-2-75	44½	534	22	264
Grade	2	30-1-45	70	840	38	456
Lower	1	23-1-33	29	342	19	228
allowance			2	24		
				1746		948
salary contribution				87		48
		Total		1833 or 1840		996 or 1000

EXTRACT FROM THE PROCEEDINGS OF THE BUDGET [illegible] HELD,
SPECIAL URGENT MEETING HELD ON 13TH DECEMBER 1949 A.D.).

Subject.

Read revised estimate for 1949-50 and Budget Estimate for 1950-51 and the notes of the Commissioner thereon.

2. Resolution dated 6-12-1949 of the Budget Committee recommending the adoption of the revised estimate for 1949-50 and the budget for 1950-51, as prepared by the Commissioner.

RESOLUTION.

The revised estimate for 1949-50 and budget proposals for 1950-51, passed and approved.

Sd. V. Ramachandra Dikshidar,
CHAIRMAN.

/True copy/

COMMISSIONER.

SR/14.12.

	2.	3.	4.	5.	6.	7.	8.
...ALAYAM SCHOOL.							
...ary	1	40-1½-55-2-75	40½	498	22	264	
..., Second... Grade	2	30-1-45	63	756	38	456	
...dle	(33+30)						
...ower Grade	1	23-1-33	29	348	19	228	
			2	24			
...llowance				1,626		948	
				82		48	
...y Contribution				1,708		996	
				or		or	
				1,710		1000	
...ELS' SCHOOL.							
Assistant, Secondary Grade (52,41½ and40)	3	40-1½-55-2-75	133½	1,602	65	780	
...istant, Higher Grade (½ on 34; 3 on 33; 1 on 30) 1 on 32.	7	30-1-45	229	2,748	133	1,596	
Conductress	2	Fixed	10	120	36	432	
Headmistress allowance			2	24	..	..	
				5,334	3,096	3,096	
...Salary Contribution				267		154	
				5,601		3,250	
				or		or	
				5,600		3,250	
...LAYA UDAYAM GIRLS' SCHOOL.							
Headmistress and Assistant, Higher Grade (45+30+32)	3	30-1-45	113	1,356	60	720	
Conductress	1	Fixed	5	60	18	216	
			1	1,416		936	
Leave Salary Contribution				70		47	
				1,486		983	
				or		or	
				1,490		980.	
...ILAKALA TRUST GIRLS' SCHOOL.							
Headmistress and Assistant, Higher Grade (2 on 34; 1 on 30)	3	30-1-45	100	1,200	57	684	
Conductress	1	Fixed	5	60	18	216	
				1,260		900	
Leave Salary Contribution						63	
						963	

COMMISSIONER'S NOTE ON THE REVISED BUDGET ESTIMATE FOR 1949-50 AND BUDGET ESTIMATE FOR 1950-51 RELATING TO ELEMENTARY EDUCATION ACCOUNT.

--

REVISED ESTIMATE FOR 1949-50.

This account opens with a minus balance of Rs.3,250/- under ordinary account credit has been taken for Rs.1,497 out of the conservancy Fund as per orders of Government in G.O.No. Ms.2588, Education, dated 11-8-1949, while passing orders on the Budget for 1949-50. The total receipts including Government Grants under section 37 and proviso to section 37 together with a contribution of Rs.15,346/- from General Account ordinary come to Rs.34,000/- excluding a sum of Rs.2000/- transferred to capital to meet the expenditure for provision of furniture and equipment for all schools and cost of putting up an additional shed for the Model Girls' School The expenditure on the salaries , contingencies and House rent comes to Rs.30,750 as against 33,380/- estimated in the budget and the account closes with a nil balance.

BUDGET ESTIMATE FOR 1950-51.

This account opens will a nil balance and the total receipts comes to Rs.31,050 including the grant of Rs.42,000/- under section 37 of the Elementary Education Act (Grant equivalent to tax) and Rs.4,680/- under proviso to section 37 of Elementary Education Act. A sum of Rs.15,680/- is transferred from I.Conservancy fund account to meet the deficit in the account. No contribution from General account ordinary could be made owing to paucity of funds in the General account. Hence a transfer from the conservancy fund is found to be necessity to balance the budget and accordingly a sum of Rs.15,680/- is taken credit under receipts.

The expenditure under ordinary comes to Rs.31,050 as against 30,750/- in the Revised Estimate for 1949-50. Increase

--2--

in the expenditure is due to enhanced provision under contingencies (1) other item Rs.100/- Books and Maps.70/- and in salaries and allowances Rs.340/-.

No provision has been made under capital account for want of funds.

The budget estimate for 1950-51 closes with a nil balance.

COMMISSIONER.
16.1.2

SR/13.12

BANDARGOTAI MUNICIPALITY.

ESTABLISHMENT SCHEDULE FOR THE MIDDLE SCHOOL FOR GIRLS TO BE OPENED 1950-51 CONSEQUENT ON THE RAISING OF THE EXISTING HIGHER ELEMENTARY SCHOOL FOR GIRLS RETAINING THEIR 1 TO 5 STANDARDS.

Head of Account.	No. of post.	Scale of pay.	Pay. Cost per month.	Pay. Cost per 10 months June to March.	Dearness allowance. Cost per month.	Dearness allowance. Cost per 10 months June to March.
A. GENERAL ACCOUNT. Secondary Schools.						
1. Staff: Salaries and allowances.						
Headmistress L.T.	1	70-5-140 (+ 5 allowance)	75	750	24	240
Secondary Grade	2	40-1½-70	60	600	42	420
Hindi Pandit	1	-do-	40	400	21	210
Tamil Pandit	1	-do-	40	400	21	210
Drawing Master	1	-do-	40	400	21	210
Physical Training Instructress	1	45-1½-75	45	450	22	220
Music Instructress.	1	40-1½-70	40	400	21	210
				3,600		1,720
b. Clerks and Servants.						
Attendor	1	21-1-30-1½-35	24	240	19	190
Peon	1	10-½-15	16	160	16	160
				400		370

Secondary/14.12. 6/4/49

DEPUTY DIRECTOR OF PUBLIC INSTRUCTION 14.12

MANNARGUDI MUNICIPALITY.

ELEMENTARY EDUCATION BUDGET FOR THE YEAR 1950-51.

Head of account.	Opening Balance.	Receipts.	Expenditure.	Closing Balance.
Ordinary	Nil.	31,050	31,050	Nil.
Capital	Nil.	Nil.	Nil.	Nil.
Total.	--	31,050	31,050	-

COMMISSIONER.

SR/14.12.

MANNARGUDI MUNICIPALITY.

Statement abcompanying the Elementary Education Budget for the year 1950-51

	Number of Schools having highest class.							
	8th Std.	7th Std.	6th Std.	5th Std.	4th Std.	3rd std.	2nd std.	1st std.
Number of schools on the date of submission of the budget.	1**			6				
Number of schools proposed to be opened in the ensueing year.								
Total number of teachers employed in all the schools under the management of the local body on the date of submission, the pay in force and the number of teachers to be employed:								
i. Existing schools.								
	40-1½-55-2-70			.. ..		7		
	30-1-45			.. ..		26+(one Provacational Instructress.)		
	23-1-33			.. ..		4		
ii. Schools to be newly opened during the ensueing year and their scales of pay.								

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 the proposed scales of pay and other provision made for the purpose.

** Provision has been made in A.General Account, Education, other than Elementary, Secondary schools for the conversion of the exsisting Higher Elementary Girls' School into a Middle school retaining there one to 5 standards.

COMMISSIONER. 14.12

SR/14.12.

30

31

PROCEEDINGS OF THE MEETING OF THE FINANCE AND BUDGET COMMITTEE HELD ON TUESDAY THE 6TH DECEMBER 1949.

PRESENT.

Sri V. Ramachandra Dikshidar — Chairman.
Sri K. S. Sambasiva Iyer — Councillor
Sri S. G. Venkatarama Pillai — Councillor.

16

--

SUBJECT.

1. Read draft revised budget estimate for 1949-50 and Budget for 1950-51 of the General funds and Elementary Education Fund of the Municipality.

RESOLUTION.

Revised budget estimate for 1949-50 and budget estimate for 1950-51 of the General and Elementary Education fund of the Municipality as prepared by the Commissioner have been samutinized and recommended to the council for adoption.

Sd. V. Ramachandra Dikshidar,
CHAIRMAN.

/True copy/

COMMISSIONER.

SR/13.12.

LOCAL ADMINISTRATION DEPARTMENT.

From

Sri.S.Rajagopalan,M.A.,
Municipal Commissioner,
MANNARGUDI.

To

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

Thro'

The Examiner of Local Fund Accounts,
MADRAS.

Thro'

The Chairman, Municipal Council,
MANNARGUDI.

DIRECTOR OF LOCAL FUND ACCOUNTS
3674
20 AUG 1948
MADRAS

DIRECTOR OF LOCAL FUND ACCOUNTS
25 AUG 1948
5529
TANJORE

Rc.No.A.1.5251/48. Dated./17-8-48.

Sir,

Sub:--TAX-Education-Mannargudi Municipality-levy of-proposals-called for-submitted--

Ref:--G.O.Ms.No.1606,Education,dated.22-6-48-

I submit herewith the proposal of the council resolving to levy education tax at the rate of 12½% of the property tax on buildings as well as lands with effect from 1-4-49. The financial implications thereon are worked out in the annexure to this letter.

P.S./17-8-48.
Compd: 478/48

17/8/48
COMMISSIONER.

Copy to the District Inspector of Local Fund Accounts, Tanjore, with reference to L.F.No.364/ dated.30-7-48.

Forwarded.

CHAIRMAN.

Extract from the proceedings of the Municipal council, dated.16-8-48.

Subject No.309. Read G.O.No.Ms.1606, Education dated.22-6-48 advising levy of Education tax on vacant and agricultural lands with reference to section 34(1) of the Madras Elementary Education Act and also to levy the tax as a certain percentage of the property tax and Commissioner's note thereon.

Resolution: Commissioner's proposals accepted. The Council resolves to levy education tax at 12½% of the general property tax for all classes of property from 1-4-1949.

Sd./V.Ramachandra Dikshidar,
Chairman.

(True Extract.)

P.S./17-8-48.
Compd: 17/8/48

COMMISSIONER.

RE.

Statement showing the financial implications by the proposed levy of Education Tax.

On Buildings.

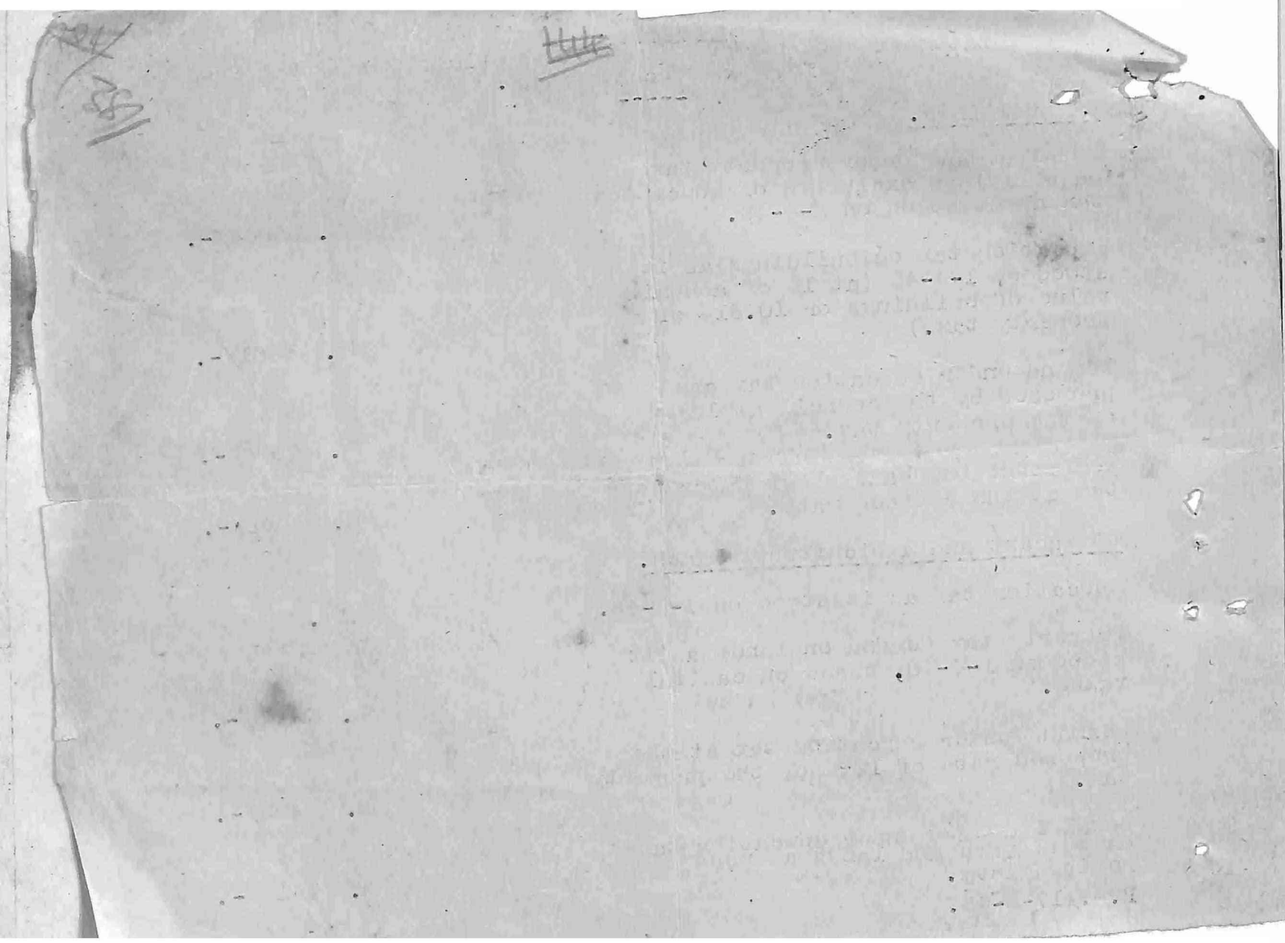
Total demand under property tax on buildings exclusive of education tax as it stood on 1-4-48.	Rs. 58844/-.
Education tax on buildings as it stood on 1-4-48 (at 1% of annual value of buildings or 10.81% of property tax.)	Rs. 6361/-.
Demand under education tax as proposed by the council at 12½% of the property tax.	Rs. 7356/-.
Resultant increase under education tax at the revised rate.	Rs. 995/-.

On Vacant and agricultural lands.

Education tax as it stood on 1-4-48.	Nil.
Property tax demand on lands as it stood on 1-4-48, based on capital value.	Rs. 3385/-.
Demand under education tax at the proposed rate of 12½% of the property tax.	Rs. 423/-.
Total increase under education tax on buildings and lands as per revised levy.	Rs. 1418/-.

P.S./17-8-48.
Compd: 17.8.48.

17/8/48
COMMISSIONER.



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

---

xx xx xx

8. Transfer to other accounts:

(ii) E.E. Account: The R.E. for 1949-50 provides for a contribution of Rs 15,346/- to the E.E. Account against Rs 16,173/- approved in the B,E. for 1949-50. With this contribution the E.E. Account of the current year is expected to close with nil balance. In the budget year, no contribution is proposed to be paid from the General Account to the E.E. Account. The financial position of the E.E. fund is not satisfactory. The rate of education tax was recently ordered to be increased from 11 per cent of the property tax to 25 per cent of the property tax with effect from 1-10-1949. In spite of this, the E.E. Account for 1950-51 is shown as having a deficit of Rs 15,680/- The council proposes to meet this deficit by adjusting an equal amount from the Conservancy Fund. It is not permissible to adjust any amount from the Conservancy Fund to any account for purposes of covering deficit. The Council may be asked to contribute a sum of Rs 7,000/- from the General Account to the E.E. Account in 1950-51. The E.E. Account for 1950-51 will then close with a deficit of Rs 8,680/- The question of avoiding this deficit may be considered while examining the E.E. budget in the light of the remarks below.

In G.O.No. 2558 Edn., dated 11-8-1949, the Council was directed to alter the rate of education tax from 11 per cent to 25 per cent of property tax with effect from 1-10-1949. From the statement showing the rates of taxes enclosed with the budget it is observed that the education tax is levied at 12½% (25% ?) on the general property tax instead of on all the component parts of the property tax. If the tax is levied at 25 per cent of the entire property tax the rate of education tax will be 4⅝% per annum of the annual value of properties and the council will derive an income of Rs 13,000/- as against Rs 7,700/ taken credit in the budget. It can balance the E.E. budget. E.&.P.H. may be requested to issue immediate orders explaining the position to the Council and asking it to levy the education at 25% of the entire property tax as already ordered in G.O.No. 2558 Edn., dated 11th August 1949.

xx xx xx

Education tax: Prior to 1-10-1949, the rate of education tax levied in the municipality was one per cent per half year of the annual value of properties. The Council proposed to levy the tax at 12½ per cent of the General property tax from1949-50. The Government however decided to increase the rate of education tax to 25 per cent of the total property tax (which worked out as 4 5/8 per cent per annum of the annual value of properties at that time) and issued orders accordingly in G.O. No. 2558 Edn. dated 11-8-1949, raising the rate of the tax to 25 per cent of property tax from 1-10-1949. In the statement showing the rates of taxation in 1950-51 received with the budget, the rate of education tax is given as 12½ per cent of the general property tax. The credit under education tax also is Rs 7,750 only as against the actual income of Rs 6,335 in 1948-49 when lesser rate was in force. It seems therefore that the tax is levied at 12½ per cent of general property tax as proposed by the Municipal Council and not at 25 per cent of the entire property tax as ordered by Government. The Elementary Education budget cannot be balanced unless the education tax is levied at the rate of 25 per cent of the entire property tax as ordered by Government.

40

Edn. & P.H. department may be requested to obtain a report from the Commissioner and see that the orders in G.O.No. 2558 Edn., dated 11-8-1949 are carried out by the Municipal Council.

xx xx xx

General financial position: The ordinary receipts (Rs 1,25,470/-) of the municipal council fall short of the ordinary expenditure (Rs 1,26,360) by Rs 890/- according to the B.E. for 1950-51. The total rate of property tax in the municipality is 19 per cent per annum excluding education tax. If the education tax is levied at 25 per cent of the entire property tax as ordered by the Government, the total rate of tax will be 23¾ per cent. The rate of tax cannot be increased further. The Council may be advised to observe strict economy in expenditure.

J.S./16-1-50

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

Transfer to E.E. Account: This Department may agree with the views of L.A. at pp.

Education tax: A draft memo to the Commissioner, Mannargudi municipality is submitted for approval.

1.13.M
8/2/50

[Issued as memo no: 4013/50-1 C, Edn dt 10/2/1950]

[From the Commr., Mannargudi Municipality
No: 6330/49 dt 17/2/1950]

Orders have issued directing the municipal Council to levy taxes at 25% of property tax for general purposes per annum -

See GO 2558 Edn dt 11-8-49

C.no: 5094/50.

Pp 33-37 ef

p3 ef

45/21/6 ef

41

Edn (W)

21

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

From the Commissioner, Mannargudi Rcpt No: 5251/48 dt 17-8-1948
From the Commissioner, Mannargudi Rcpt No: 6330/49 dt 16-12-1949
From the Director of Public Instruction No: 73/49-50 dt 23-3-1950

Order No: 1838 Edn dt 21/6/50

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, Mannargudi.

2 R.E for 1949-50 :-

plnf ibd (5) (i) The cess taken for Government Contribution under section 37 of the Elementary Education Act shall be revised to Rs 4,232 with reference to G.O. No: 18 Edn dated the 25th January 1950.

plnf ins (ii) The amount of Rs 1,260 shown against "Collection-charges" shall be transferred from the receipts side to the expenditure side.

plnf ins (iii) The cess taken for an amount of Rs 1,477 towards adjustment from the Arrear Old Compensation grant shall be revised to Rs 1,427.

(iv) Revised with reference to the orders above, the R.E

R.E is anticipated to close with a deficit of Rs 4,495. The question of sanctioning a subsidy to wipe the deficit will be considered after the closing balance in the Elementary Education Account for 1948-50 is known. The Commissioner, Mannargudi Municipality should report the closing balance in due course. He should also report the actual expenditure incurred on the payment of Dearness Allowance to elementary education staff during 1948-49 and 1949-50. p1 nf

3 B.E for 1950-51:-

(i) Government Contribution under section 37 of the Elementary Education Act:- The Government have decided that municipal Councils shall be paid contribution from the State funds towards the proceeds of Education taxes 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 revised to Rs 4,550. p1 nf/11-2 nf

(ii) The Commissioner, Mannargudi Municipality is informed that the orders contained in Govt memo no: 12583/50-2 dt 5-4-1950 will be applicable not only to buildings but also to agricultural and vacant lands. ~~He should levy Education Cess~~ MM2/(F)

(iii) The amount of Rs 1,260 shown against "Collection-Charges" should be transferred from the receipts side to the expenditure side. p2 nf

p2 nf

Speller 23/6 p2 nf

To
The Commissioner,
Mannargudi Mpls
(through the CRE) p1/f
[with a copy of
paras 3 to 4 only (f)]
The D.P.I
The Exr Officers.
Copy to L.A.

38/G

(iv) Revised with reference to the orders above, the B.E is anticipated to close with a deficit of Rs 8,330. The question regarding the deficit will be considered while examining the R.E for 1950-51. 22

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

14/6/1950

15/6/50

Annexure
p5 infra.

ANNEXURE.

	Rs		Rs
Opening balance (as revised)	- 4,495		
RECEIPTS:		**EXPENDITURE.**	
1. Education tax	7,750	1. Staff:	
2. Fines and Penalties		Salaries & allowances	16,820
3. Income from securities		Masters	10,280
4. School fees		Clerks & servants	860
5. Other receipts		Contribution to P.F.	1,260
6. Government Grant		Edn. tax-collection charges	
(i) Under Section 37 of the E.E. Act	4,550	2. CONTINGENCIES & EQUIPMENT	
(ii) under the proviso to Sec. 37 of the Act.	4,680	Contingencies	
(iii) compensation for the loss of education tax levied as surcharge on profession tax.		House rent	680
(iv) Adjustment from the A.T.C. grant.		Other items	500
7. Contribution from the General Funds	7,000	Equipment:	
DEDUCT Refunds.		Furniture & apparatus	500
Amount transferred to capital.		Library books & maps	200
		~~Other items~~	
		3. ~~Prizes & scholarships~~	
		4. Repairs to buildings	350
		5. Interest on and repayment of debt	
Total Ordinary	232980	6. Repayment of advance to Govt.	870.
		Total:	32,310
CAPITAL	nil	**CAPITAL**	
Amount transferred from ordinary		~~Lands & buildings~~	
Total ordinary & capital	23,980	Total (ordinary and capital)	32,310
Total including opening balance.	19,485	Closing balance	-12,825

23,980
4,495
19,485

32,310
19,485
12,825
4,495
8,330

46

Edn(S).

C. no: 5094/50

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

From The Commissioner, Mannargudi Municipality
No: 5251/48 dt 17-8-1948
From The Commissioner, Mannargudi Municipality
No: 6330/49 dt 16-12-1949
From The Director of Public Instruction
No: 73/49-50 dt 23-3-1950

The R.E for 1949-50 and the BE for 1950-51 of the Elementary Education Fund of the municipal Council, Mannargudi call for the following remarks: -

2. R.E for 1949-50: -

(i) The credit taken for Government contribution under section 37 of the Elementary Education Act should be revised to Rs 4,232 with reference to G.O: No: 18 Edn dated the 25th January 1950.

(ii) The amount of Rs 1,260 shown against "collection charges" should be transferred from the "Receipts-side" to the "Expenditure-side".

(iii) The credit taken for an amount of Rs 1,497 towards adjustment from the A.T.C grant should be revised to Rs 1,42[illegible].

(iv) Revised with reference to the above, the R.E is anticipated to close with a deficit of Rs 4,495. LA may be requested to examine whether this deficit can be avoided by an additional contribution from the General fund to the Elementary Education fund - If this is not possible the question of sanctioning a subsidy (equal to the deficit or less) will have to be considered - This may be done after the actual closing balance in the Elementary Education Account for

for 1949-50 is known. The Commr. may be asked to report This balance in due course. He may be also requested by the Govt. to report the actual expenditure incurred on the payment of D.A to elementary School teachers during 1948-49 and 1949-50. LA and Finance may see for remarks.

3. B.E for 1950-51 :-

(i) The credits taken for Government contribution under Section 37 of the Elementary Education Act should be revised to Rs 6,550 according to the recent decision of the Government,- please see the pencil calculation in the margin.

(ii) Education tax on agricultural and vacant lands :- In memo no: 12582/50-2 Edn dt 5-6-'50, the rate of Education tax levied in the municipality was altered from 1½% of property tax to 2½% of property tax for general purposes per annum. This works out to 2/8% of property rentals and this is well within the maximum limit of 5% fixed by Government. The municipality is not levying any special tax on agricultural & vacant lands. The Council proposal in this regard will be found on p3cf. It would seem desirable to levy the tax on agricultural lands at 2½% of property tax for general purposes per annum. So far as vacant lands are concerned, this works out to 1/8% of Capital value per year and this is also well within the maximum fixed by Government ie 1% of capital value per year. The Commissioner may therefore be informed that the orders in memo no: 12582/50-2 Edn dt 5-6-50 will be applicable not only to buildings but also to agricultural and vacant lands.

(iii) Attention is also invited to the remarks made on p3cf. The amount of Rs 19260 shown against "Collection charges" should be transferred from the "Receipts side" to the "Expenditure side". Viewed with reference to the suggestions above, the year is anticipated to close with a deficit of Rs 8,330 ~~Rs 22,340~~. The question of avoiding this deficit may be examined while examining the RE for 1950-51. LA and Finance may see for remarks prior to circulation.

Edn. Memo 5094/50-1-D
27.5.50.

LOCAL ADMINISTRATION DEPARTMENT
27 MAY 1950
22020
SECRETARIAT, MADRAS

Fin 29/5

26/5/50 DA Fin 3

Please see the note of Edn. Dept. on pp 1-2 above. The R.E. for 1949-50 of the Eb: Edn: acct of the Mannargudi Mcd. is estimated to close with a deficit of Rs. 4,495/-, while the B.E. for 1950-51 is expected to close with a deficit of Rs 8,330/-. In arriving at the deficit in the B.E. for 1950-51 Edn. Dept. have allowed credit for a contribution of Rs 7,000/- from general account which this Dept. has already agreed to vide para 5 of G.O.Ms. 421 (LA) 25-2-50. Edn. Dept. enquire whether it will be possible for the General funds to make a contribution of Rs 4,495/- to wipe off the deficit in R.E. for 49-50. The B.E. of the General account for 1950-51 is expected to close with a balance of only Rs 5,502/- against the working balance of Rs 7,300/-. It will therefore not be possible for the general account to wipe off the deficit. As regards the deficit in the B.E. for 1950-51, Edn. Dept. proposes to consider the question of avoiding the deficit while examining the R.E. for 1950-51 of the Eb: Edn. account. With these remarks the file may be passed on to Fin. Dept. now.

3.6.50 Bs
3.6.50

Fin 5.6.50

Fin (EA.)

LA. No: 22020-C
6.6.50

ADDITIONAL DEPUTY SECRETARY
6 JUN 1950
FINANCE DEPARTMENT

The notes on pages 1-3 above may be perused. No remarks are called for in view of the proposals of Edn. at X on pp 1-2 above and A, 1-2 above.

Bs 8.6.50

EDUCATION DEPARTMENT
JUN 1950

11.6.50 Edn.

Esm(O)

Please see the notes of A and Finance Departments on P 3 ante. A draft order is submitted for approval.

14/6/50

14/6/50