

①

Eneako

Ms

Hand
1/11

Sp No: 2208 Ene A 5-8-1950.

①2

B-E for 1950-51 - Ely Eneako Fund -
Municipal Council, Sivakasi - order passed

—

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS
Rep. 86-B.3/49-50 dated 25-5-50

Sub: Budget Estimate - 1950.51 - Elementary Education
Fund - Municipal Council, Sivakasi -

Ref: From the Commissioner, No. B.1-8517/49 dated
22-12-49

Submitted.

2) Revised Estimate for 1949-50: Expenditure under the head "capital" is in excess of the budget provision approved in G.O.Ms.No. 1102 Edn., dated 11-4-49, with the result that the total expenditure has been also been exceeded.

3) Under Section 37 of the Madras Elementary Education Act an amount of Rs. 7,011/- was sanctioned to this Municipal Council as per G.O.No. 518 Edn., dated 18-2-50 and 707 Edn., dated 3-3-50.

4) Equipment is inadequate in the Ammankoilpatti and Annavithottam Ele. Schools.

5) Two Elementary Schools require additional teachers.

6) Garden in the Annavithottam Hr. Ele. School is reported to be unsatisfactory.

To the Secretary to Government,
Education Department,
Copy to B. 2- (3 copies).
grd.26.5.

for Director of Public Instruction

LOCAL ADMINISTRATION DEPARTMENT

161632

From
Sri.M.Ramaswami,B.A.,
Commissioner,
Sivakasi Municipality,
Sivakasi.

To
The Secretary to Government,
Education and Public Health Department,
Madras.
Through
The Director of Public Instruction,
Madras.
Through
The Chairman,
Municipal Council, Sivakasi.

Roc.B1.No.8517/49 dated -12-1949

Sir,

Sub:-BUDGET-Sivakasi Municipal Council-Elementary Education
Fund-Account -Budget Estimate for the year 1950-51-
Submitted.

I submit herewith in duplicate the Revised Estimate
for the year 1949-50 and the Budget Estimate for the year 1950-51
on the Elementary Education Fund Account of this Municipality as
passed by this Council in its resolution No.1125 dated 20-12-1949.
(Copy enclosed)

2. A copy of the Office Note dated 20-12-1949 to the
Council explaining details about the Revised Estimate and Budget
Estimate is also enclosed.

akk.

M.Ramaswami
22.12.49.
Commissioner,
Sivakasi Municipality.

Copy submitted to Government direct.

Encls:-

- 1.Budget in duplicate.
- 2.M.C.R.No.1125 dated 20-12-1949.
- 3.Office Note dated 20-12-1949.

Copy of the Sivakasi Municipal Council
Resolution No.1125 dated 20-12-1949.

No.1125:-

Subject

Revised Budget Estimate for the year 1949-50 and budget
Estimate for 1950-51 of the Elementary Education Fund
of this Municipality.

R E S O L U T I O N .

P A S S E D

(True copy)

sd/-N.P.A.S.Periana Nadar,
Vice-Chairman,
20-12-1949.

Forwarded

Chairman

880181

1950-51

SIVAKASI MUNICIPALITY
ELEMENTARY EDUCATION FUND BUDGET ESTIMATE FOR THE YEAR
1950-1951

RECEIPTS.

Actuals for 1948-49.	Revised Estimate for 1949-50.	H E A D S.	Budget Estimate for 1950-51.	REMARKS.
(1)	(2)	(3)	(4)	(5)
Receipts---Ordinary.				
3014	7044	Opening balance	7194	
14507	15390	1. Education Tax--Gross collections.	7314	
		2. Fines & Penalties under the Elementary Education Act.	15400	
73	-	3. Income from investments etc.	-	
		4. School fees.		
4	10	5. Contributions.		
	7,010	6. Other receipts.	10	
5644	7130	7. Government grants:-		
		(i) Under Sec.37 of Elementary Education Act.	7200	
390	390	(ii) Under proviso to Section 37 of the Elementary Education Act.	390	
683	680	(iii) Compensation for the loss of income due to limitation Act.	680	
4260	2130	8. Contribution from General Account.	2130	
		9. Subsidy to meet dearness allowance of teachers.		
		10. Arrear toll compensation grant		
		11. Investments realised.		
864	50	12. Advances recovered.	50	
1280	5500	13. Deduct Refunds.		
		14. Deduct amount transferred to capital	8000	
23417	20180	TOTAL	17760	17080
RECEIPTS---Capital				
5882	3000	1. Government grants.		
		2. Contributions.		
		3. Loans.		
		4. Contribution from General Account.		
4000	-	5. Investments realised.		
1230	5500	6. Add amount transferred from ordinary	8000	
11162	8500	TOTAL	8000	
34579	28680	Total both ordinary and capital	25760	25080
37593	35724	Grand Total including opening balance	33074	32274

EXPENDITURE.

Actuals for 1948-49	Revised Estimate for 1949-50	Head s.	Budget Estimate for 1950-51.	Remarks.
(1)	(2)	(3)	(4)	(5)
EXPENDITURE--ORDINARY.				
1. Staff				
10014	10980	Salaries & allowances.		
5843	6100	Masters. Pay.	12960	
107	200	Dearness Allowance.	7030	
121	220	Clerks & Servants. Pay.	200	19998
		Dearness Allowance.	220	3420
407	500	Contribution to Provident Fund	550	
606	750	Collection charges.	870	
	10	Travelling allowance.	10	
2. Contingencies & Equipment.				
Contingencies				
232	110	House Rent.	100	
241	200	Other items.	200	
Equipment:-				
94	270	Furniture & Apparatus.	250	
71	20	Library books and maps.	150	
184	150	other items.	200	
485	400	3. Prizes and scholarships.		
		4. Repairs to buildings.	1000	
		5. Interest on ' repayment of debt.		
		6. Investments made.		
		7. Advances Recoverable.		
18405	19910	TOTAL	23740	
EXPENDITURE--CAPITAL				
12144	7700	1. Lands and Buildings	4000	
	800	2. Equipment		
		(1) Furniture & apparatus	4000	
		(2) Library books and maps		
		(3) Investments made.		
		(4) Other items.		
12144	8500	Total	8000	
30549	28410	Total ordinary and Capital	31740	
7044	7314	CLOSING BALANCE	1334	534
37593	35724	Grand Total including closing balance.	33074	32,274
	35,604			

Municipal Office,
Sivakasi. 22-12-1949
akk.

MR. Ramaswami
22.12.49
Commissioner,
Sivakasi Municipality.

Copy of Office Note dated 20-12-1949 to the Council.

Revised Budget Estimate for 1949-50:- The revised estimate for the current year opened with a balance of Rs.7044/- as against Rs.92/- budgetted. The increase in opening balance is due to the following three reasons.

1. The lapse of provision made in the Revised Estimate of 1948-49 for the construction of a tiled shed in A.V.T. School.

2. The lapse of provision made for the purchase of furniture for schools.

3. Increased receipt over the budgetted figure under the Head " EDUCATION Tax "

The increased receipts in the Revised Estimate for 1949-50 under the Education Tax is mainly due to the revision in the rate of tax from 1-4-1949 and due to the revision of assessments on rented buildings and equal Government grant under Section 37 of the Madras Education Tax. The total estimated receipts under ordinary account is Rs.20180/- excluding the sum of Rs.5500/- transferred to capital. A sum of Rs.3000/- have been taken credit under the capital as Government grant for the construction of a tiled shed in A.V.T. Street School sanctioned in G.O.No.3004 dated 26-9-1949. The total estimated receipts under ordinary and capital for the revised estimate including the opening balance amounts to Rs.35724/-

The decrease under ordinary expenditure from the budgetted figure is due to the non-filling up of additional post proposed in the budget. A sum of Rs.7700/- under capital account has been provided for the construction of a tiled shed in A.V.T. Street School to accomodate the present strength and Rs.800/- for the purchase of furniture for the Schools. The total expenditure for the year 1949-50 under Revised Estimate comes to Rs.28410/- leaving a balance of Rs.7314/-

Budget for the year 1950-51:- The gross receipts under ordinary account is estimated to be Rs.17760/- after transferring a sum of Rs.8000/- to capital and the expenditure is estimated to be Rs.23740/-. Provision has been made in the budget for the appointment of two Higher Grade Trained Teachers one for Ammonkoilpatti Street School for the proposed bifurcated 1st standard and another for A.V.T. Street School for the proposed bifurcated 2nd Standard. As it is remarked by the Deputy Inspector of Schools in his Annual Inspection Notes that the Municipal Ammonkoilpatti Street School is to be provided with compound wall, and that the furniture supplied to Municipal A.V.T. Street School and the Municipal Ammonkoilpatti Street School are inadequate, necessary provision has been made for the construction of compound wall at cost of Rs.4000/- and for the supply of furniture at Rs.4000/-

The account closes with a balance of Rs.1334/-

akk.

MR. Ramaswami
22/12/49
Commissioner,
Sivakasi Municipality.

SIVAKASI MUNICIPALITY

Summary of the Revised Budget Estimate for the year 1949-50 of the Elementary Education Fund Account.

Serial Number.	Items.	OPENING BALANCE.	Receipts.	Expenditure	CLOSING BALANCE.
(1)	(2)	(3)	(4)	(5)	(6)
i.	ORDINARY.	7044	20180	19910	7314
ii.	CAPITAL.		8500	8500	
	TOTAL	7044	28680	28410	7314

SIVAKASI MUNICIPALITY

Summary of the Budget Estimate for the year 1950-51 of the Elementary Education Fund Account.

Serial Number	Items	OPENING Balance.	Receipts.	Expenditure	CLOSING BALANCE.
(1)	(2)	(3)	(4)	(5)	(6)
I.	Ordinary.	7314	17760	23740	1334
II.	Capital.		8000	8000	
	Total.	7314	25760	31740	1334

Elementary Education Fund Budget Estimate for the year 1950-51.

STATEMENT.

Number of schools having highest class

	8th Std.	7th Std.	6th Std.	5th Std.	4th Std.	3rd Std.	2nd Std.	1st Std.
No., of schools on the date of submission of budget	1	-	-	2	-	-	-	-
No., of schools proposed to be opened in the next year.	-	-	-	-	-	-	-	-

(P.T.O.)

SALARY PER MONTH.

TEACHERS. Annavithottam St. School. Mohammadan School. Ammarkoilpatti St. School.

	Pay	D.A.	Pay	D.A.	Pay	D.A.
The total number of teachers employed in all the schools under the management of the Headmaster local body on the 1st Assistant date of submission of the budget; the 3rd scale of pay in 4th force the number 5th of teachers in each 6th school.	51.	22	48	22	42	22
7th	46	22	34	19	34	19
8th	46	22	34	19	32	19
9th	40	21	34	19	30	19
10th	40	21	34	19	30	19
11th	40	21				
12th	35	19				
13th	35	19				
14th	35	19				
15th	35	19				
16th	34	19				
17th	34	19				
18th	34	19				
19th	34	19				
20th	33	19				
21st	33	19				
22nd	33	19				
23rd	33	19				
24th	33	19				
25th	33	19				
26th	33	19				
27th	33	19				
28th	33	19				
29th	33	19				
30th	33	19				
31st	33	19				
32nd	33	19				
33rd	33	19				
34th	33	19				
35th	33	19				
36th	33	19				
37th	33	19				
38th	33	19				
39th	33	19				
40th	33	19				
41st	33	19				
42nd	33	19				
43rd	33	19				
44th	33	19				
45th	33	19				
46th	33	19				
47th	33	19				
48th	33	19				
49th	33	19				
50th	33	19				
51st	33	19				
52nd	33	19				
53rd	33	19				
54th	33	19				
55th	33	19				
56th	33	19				
57th	33	19				
58th	33	19				
59th	33	19				
60th	33	19				
61st	33	19				
62nd	33	19				
63rd	33	19				
64th	33	19				
65th	33	19				
66th	33	19				
67th	33	19				
68th	33	19				
69th	33	19				
70th	33	19				
71st	33	19				
72nd	33	19				
73rd	33	19				
74th	33	19				
75th	33	19				
76th	33	19				
77th	33	19				
78th	33	19				
79th	33	19				
80th	33	19				
81st	33	19				
82nd	33	19				
83rd	33	19				
84th	33	19				
85th	33	19				
86th	33	19				
87th	33	19				
88th	33	19				
89th	33	19				
90th	33	19				
91st	33	19				
92nd	33	19				
93rd	33	19				
94th	33	19				
95th	33	19				
96th	33	19				
97th	33	19				
98th	33	19				
99th	33	19				
100th	33	19				
101st	33	19				
102nd	33	19				
103rd	33	19				
104th	33	19				
105th	33	19				
106th	33	19				
107th	33	19				
108th	33	19				
109th	33	19				
110th	33	19				
111st	33	19				
112nd	33	19				
113rd	33	19				
114th	33	19				
115th	33	19				
116th	33	19				
117th	33	19				
118th	33	19				
119th	33	19				
120th	33	19				
121st	33	19				
122nd	33	19				
123rd	33	19				
124th	33	19				
125th	33	19				
126th	33	19				
127th	33	19				
128th	33	19				
129th	33	19				
130th	33	19				
131st	33	19				
132nd	33	19				
133rd	33	19				
134th	33	19				
135th	33	19				
136th	33	19				
137th	33	19				
138th	33	19				
139th	33	19				
140th	33	19				
141st	33	19				
142nd	33	19				
143rd	33	19				
144th	33	19				
145th	33	19				
146th	33	19				
147th	33	19				
148th	33	19				
149th	33	19				
150th	33	19				
151st	33	19				
152nd	33	19				
153rd	33	19				
154th	33	19				
155th	33	19				
156th	33	19				
157th	33	19				
158th	33	19				
159th	33	19				
160th	33	19				
161st	33	19				
162nd	33	19				
163rd	33	19				
164th	33	19				
165th	33	19				
166th	33	19				
167th	33	19				
168th	33	19				
169th	33	19				
170th	33	19				
171st	33	19				
172nd	33	19				
173rd	33	19				
174th	33	19				
175th	33	19				
176th	33	19				
177th	33	19				
178th	33	19				
179th	33	19				
180th	33	19				
181st	33	19				
182nd	33	19				
183rd	33	19				
184th	33	19				
185th	33	19				
186th	33	19				
187th	33	19				
188th	33	19				
189th	33	19				
190th	33	19				
191st	33	19				
192nd	33	19				
193rd	33	19				
194th	33	19				
195th	33	19				
196th	33	19				
197th	33	19				
198th	33	19				
199th	33	19				
200th	33	19				
201st	33	19				
202nd	33	19				
203rd	33	19				
204th	33	19				
205th	33	19				
206th	33	19				
207th	33	19				
208th	33	19				
209th	33	19				
210th	33	19				
211st	33	19				
212nd	33	19				
213rd	33	19				
214th	33	19				
215th	33	19				
216th	33	19				
217th	33	19				
218th	33	19				
219th	33	19				
220th	33	19				
221st	33	19				
222nd	33	19				
223rd	33	19				
224th	33	19				
225th	33	19				
226th	33	19				
227th	33	19				
228th	33	19				
229th	33	19				
230th	33	19				
231st	33	19				
232nd	33	19				
233rd	33	19				
234th	33	19				
235th	33	19				
236th	33	19				
237th	33	19				
238th	33	19				
239th	33	19				
240th	33	19				
241st	33	19				
242nd	33	19				
243rd	33	19				
244th	33	19				
245th	33	19				
246th	33	19				
247th	33	19				
248th	33	19				
249th	33	19				
250th	33	19				
251st	33	19				
252nd	33	19				
253rd	33	19				
254th	33	19				
255th	33	19				
256th	33	19				
257th	33	19				
258th	33	19				
259th	33	19				
260th	33	19				
261st	33	19				
262nd	33	19				
263rd	33	19				
264th	33	19				
265th	33	19				
266th	33	19				
267th	33	19				
268th	33	19				
269th	33	19				
270th	33	19				
271st	33	19				
272nd	33	19				
273rd	33	19				
274th	33	19				
275th	33	19				
276th	33	19		</		

12/11/48
 Extract of A.C. note regarding the Sivakasi Municipality
 of Sivakasi Municipality
 2. Provision for this sum only in the
 R.E. for 1947-48 and the G.O. for 1947-48 will
 these contributions there is sufficient balance in
 the R.E. fund. No remarks are called for.
 (C) 4.4.3
 (18-12-48)
 M.A.1



Local Administration Department.

Abdul Rahim Sahib, M.A.,
 Comptroller,
 Sivakasi Municipality.

To The Secretary to Government,
 Education and Public Health
 Department, Madras.
 Thro' the Examiner of Local Fund
 Accounts, Madras, and Chairman,
 Municipal Council, Sivakasi.

Roc.A.1. No. 4824/48 dated 10-8-'48.

Sir,
 Sub:- Tax - Education - Levy in Sivakasi Municipality - Parti-
 culars - furnished.
 Ref:- G.O.Ms.No. 1606 Education dated 29-6-'48.

I submit that Education Tax is levied in this Municipality on all properties (ie) buildings, vacant sites and agricultural lands. It is levied at a percentage on the annual rental value of properties which is not in conformity with provisions of the section 34 (1) of the Madras Elementary Education Act, '20 as amended. Hence, it needs revision. In this connection, I submit that till 30-9-'47, the council was levying education tax at 1 & 3/4% per annum on the annual value of properties while property tax was levied at 7 1/2% per annum on the annual value (ie) General purposes 3 1/4%, scavenging 1 & 1/8%, Water Supply and Drainage 1%, and lighting 2%. The above rate of education tax worked out to 22.6% of the property tax and was well within the limit prescribed in Section 34 (1) of the Madras Elementary Education Act. But, since there was no sufficient fund at the disposal of the council in Elementary Education Act to meet the increased expenditure on account of the adoption of revised scale of pay to teachers, the Government in their order No.Ms. 2336 Education dated 1-11-'47 directed the council to alter the rate of levy of education tax from 1 1/2% per annum to 2 1/2% per annum on the annual rental value of properties with effect from 1-X-'47 and accordingly the council is levying education tax at the p.t.o.

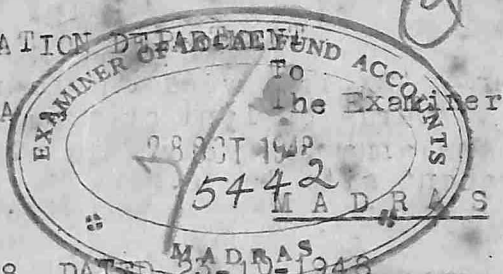
at the above rate. This rate works out to nearly 35% of the property tax against the maximum of 25% prescribed under section 34 (1) of the Madras Elementary Education Act, '20 as amended. Hence, the rate of levy of education tax needs revision. If the rate is reduced and levied at the maximum rate of 25% of the property tax, the council will be at a loss revenue of Rs. 3693/- per annum. I, therefore, solicit instructions in the matter.

COMMISSIONER.

Chairman, Delegation

LOCAL ADMINISTRATION DEPARTMENT

From
Janab.K.Abdul Rahim Sahib.M.A.
Commissioner,
Sivakasi Municipality,
SIVAKASI.



ROC.A.I.NO.4824/48 DATED 23-10-1948

Sir,
Sub:- Tax-Education-levying in Sivakasi Municipality-Proposals
Ref:-Your.L.F.No.5865/48 dated 19-10-48

I submit that education tax is levied in this municipality on all properties (ie) buildings, vacant sites and agricultural lands. It is levied on a certain percentage on the annual rental value of properties which is not in conformity with section No.34(1) of the Elementary Education Act. Education tax is levied on buildings at 24% of the annual rental value per year which works out to 28.2% of the property tax (ie) for General, water and drainage, scavenging and lighting purposes. As education tax is not to be levied on rental value of property but is to be levied at a percentage on property tax I suggest that education tax on properties may be levied at 30% on property tax. By this revision of rate of education tax the receipts under education tax will be increased by Rs.475/- per annum.

Tax is levied on agricultural lands at 82% on annual rental value of the property per year of which 14% is the education tax, which works out to 20% of the property tax. There is no need for revision and therefore ~~this may be fixed at 20% of the property tax on agricultural lands.~~

I.To.

16
-2-
Property tax is levied on vacant site lands, on area basis (ie) six annas per 40 Sq Yards of land or fraction thereof, of which the education tax is one anna per year. This also works out to 20% of the property tax on vacant site lands.

A.V.A.A.26/10

La Rahmy
26/10
Commissioner,
Sivakasi Municipality

C. no. 13469/50.

P 13 cf.

P 3 cf.

P 1 cf.

10
Edn (D)
Sub: B.E. for 1950-51 - Ely. Edn. Fund - Municipal Council, Sivakasi - Orders passed.

From the Commr., Sivakasi Municipality
No. 42 4224/48 dt 10.8.1948.

From the Commr., Sivakasi Municipality
No. 8517/49 dt 22-12-1949.

From the Director of Public Instruction
No. 86/49-50 dt 25-5-1950.

Order No. 2208 Edn dt. 5/8/50.

MS.

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

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

(i) The credit taken for Govt. contribution under Section 37 of the Elementary Education Act should be reduced to Rs. 7,010/- with reference to Gr.O. nos. 518, Edn, dt the 18-2-1950 and 717, Edn, dt the 3-3-1950.

(ii) The provision made for a capital expenditure for Rs. 8,500/- is approved. The Council is permitted to increase the provision made under "Total Expenditure - Ordinary and Capital" from Rs. 24,540/- to Rs. 28,410/-

(iii) The R.E. will close with a balance of Rs. 7,194/-

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

(i) Compensation for the loss of income from Education tax

Not put up

levied as surcharge on profession tax:-

The credit taken under this head should be deleted in view of the decision of the Government to stop profession tax compensation with effect from 1-4-1950.

(ii) The provision made for a capital expenditure of Rs. 8,000/- is approved.

(iii) The Commissioner, Sivakasi Municipality is informed that no alteration in the rate of levy of Education Tax in the municipality is necessary at present.

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

Annexure

Page 5 infra

To
The Commr. Sivakasi
Municipality (through
the CMC) [with a
copy of paras 4-6
on page 1 cf]
✓ copy to the D.P.I.
✓ " the Exr. of L.F.A.
✓ " L.A.
✓ " 2 S.C.

ANNEXURE.

Rs

Opening balance
(as revised)

7,194.

RECEIPTS:

1. Education tax 15,400.
2. ~~Fines and Penalties~~
3. ~~Income from securities~~
4. ~~School fees~~
5. Other receipts 10.
6. Government Grant

(i) Under Section 37
of the E.E. Act 7,200.

(ii) under the proviso
to Sec. 37 of the Act. 390.

(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 2,130.

DEDUCT Refunds. @ 50.

Amount transferred @ 8,000.
to capital.

Total
Ordinary

17,080

CAPITAL

Amount transferred
from ordinary 8,000.

Total ordinary &
capital 25,080.

Total including
opening balance. 32,274.

EXPENDITURE.

Rs

1. Staff:
Salaries & allowances 19,990.

Masters 420

Clerks & servants 440

Contribution to P.F. 550.

Edn. tax-collection
charges 870.

T. A. 10.

2. CONTINGENCIES & EQUIPMENT

Contingencies

House rent 100.

Other items 200.

Equipment:

Furniture & apparatus 250.

Library books & maps 150.

Other items 200.

3. Prizes & scholarships

4. Repairs to buildings 1,000.

5. Interest on and re-
payment of debt

6. Repayment of advance
to Govt.

Total: 23,740.

CAPITAL

Lands & buildings 4,000.

Furniture & apparatus 4,000.

Total (ordinary
and capital) 31,740.

Closing balance 534

(2)

Edu (D)

PP 13-14 cf.

Note: With reference to the Commissioner's letter on pp. 13-14 cf., it is submitted that the maximum rate of Education Tax has been fixed at 5% of property rentals in the proposed bill and consequently the maximum of 25% of property tax will have no effect in future. Hence the Commissioner may be informed that the present rate of Education Tax may continue.

P 11 cf.

The draft above is for approval. L.A. need not see as they ^{have} already agreed to the contributions from the general account to the Ely. Edu. Account.

mm
317.0.
2485.0

418/10

