Edn (1950) Department.

Ms SERIES.

G.O. NO.	754
Dated	8-3-1950

[Despatch Abstract.]

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

—

Book 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
Rc

Sub:- Budget Estimate for 50-51 - Elementary Education Fund - Devakottai Municipal Councils -

Ref:- From the Commissioner, Municipal Council, Devakotai No. B1/7594/49 dated 30-11-49

@@@@@

T. SEC. 4 - FEB 1950 1792

Submitted.

2. Revised Estimate for 49-50:- Sanction of Government is necessary for (1) the total expenditure as per the Revised Estimate, which is in excess of the sanctioned allotment and (2) the "Capital expenditure" which has not provision in the Budget approved by Government.

3. Increased provision should be made for accommodation in the VI ward Higher Elementary School, the XVI Ward Elementary School, the Udayachi Elementary School at the Silambadi Higher Elementary School.

4. Play-area in the Silambadi Higher Elementary School should improve.

5. Schools in the II, VI and XVI Wards and one in the Zamindar Street require more equipment.

6. It is however, noted with satisfaction that gardens in all the 9 schools are well maintained.

For Director of Public Instruction

To

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

Copy to B2 Section (3 copies)

MSR 28/1

2½
1¼ × 1⅓

1% — 69823
2½% — 5/2 × 6982

DEVAKOTTAH MUNICIPALITY.

Explanatory memorandum on the Budget Estimate for 1950-51 and Revised estimate for 1949-50.

-oOo-

REVISED ESTIMATE FOR 1949-50:-

Receipts - Ordinary:-

xx xx xx

Elementary Education Account:-

The Revised Estimate opens with balance of Rs.1945/- as against the estimated opening balance of Rs.1066/- in the Budget Estimate for 1949-50. An amount of Rs.18851/- has been transferred from General Account - Ordinary against Rs.18608/- provided in the Budget Estimate. The credit of Rs.33252/- is taken under ordinary receipts against Rs.35900/- anticipated in the Budget Estimate.

xx xx xx

Revised Estimate - Expenditure:

xx xx xx

The Revised Estimate makes provision for Rs.35197/- as against the Budget provision of Rs.36966/- The account closes with a nil balance in both the years.

Capital

xx xx xx

A provision of Rs.2450/- in the Revised Estimate has been made while there was no provision in the Budget estimate for 1949-50.

BUDGET ESTIMATE FOR 1950-51:-

Receipts - Ordinary:-

xx xx xx

The Budget opens with a nil balance as against Rs.1945/- in the Revised Estimate. The anticipated ordinary receipts in the budget is Rs.39340/- as against Rs. 33252/- The variation is due to the increased contribution from General account to meet the increased expenditure on account of appointment of additional teachers, provision of accommodations and furniture. The contribution from General Account to Elementary Education Account for 1950-51 is Rs. 23438/- as against the provision of Rs. 18851/- in the Revised estimate.

xx xx xx

Receipts - Capital Account:-

xx xx xx

A sum of Rs.1000/- has been transferred from Ordinary - Receipts under Elementary Education Account to capital.

EXPENDITURE:-

xx xx xx

A sum of Rs.39340/- has been provided in the Budget Estimate as against Rs.35197/- in the Revised Estimate. The increase in expenditure was that of the last year is due to the increase in the number of additional teachers and provision for equipments and accommodation, and the proposal to open a new school at Eraveseri.

xx xx xx

statement under note to the appendix 12 of the rules framed under the Madras Elementary Education Act.

4

...schools having highest classes.	VI ward boys Higher Ele. School.	XVI ward Ele. School for boys.	VII ward Ely. School for boys.	II ward Ele. School for boys.	IX & X ward Ele. School for boys	Zamindar girls school.	Silambani girls. Higher Ele. school.	Udayachi girls school	VII ward girls school.	Eravanasi School.
-	7	5	5	5	5	5	7	5	5.	

...schools on the date of ...ssion of the budget. — Nine.

...schools proposed to be ... in the ensuing year. — One.

...no. of teachers ...ed in all schools under ...agement of the ...body on the date of ...ssion of budget. ...of pay in force.

Secondary grade — 8 scale 40-1½-55-2-75. Provisional Instructor (i.e. pending appointment
Ely. Higher grade — ~~42~~ 41 " 30-1-45. for want of qualified hands.) 30-1-45.
Ely. Lower grade. 1. " 23-1-33. Part time Music Mistress 1. Rs. 30/- without D.A.

...dditional teachers ...osed to be employed.
...existing schools.
ii) ...ools to be opened during ...ensuing year.

Secondary grade teachers — 2.
Ely. Higher grade teachers — 1.

...of the ...cy of the existing teachers proposed to be raised the total no. of teachers whose pay will be affected showing the present & proposed scale of pay & extra provision made. — Nil.

1300

E. [signature] 30/11/49
Commissioner.
Dharmapuri Municipality.

[initials] 30/11 [initials] 30/11/49

Statement under note to the appendix 12 of the rules framed under the Heads as Elementary Education Act.

Schools having Highest classes.	VI ward boys Higher Ele. school.	XII ward Ele. School for boys.	VII ward Ely. School for boys.	II ward Ele. School for boys.	IX + X ward Ele. School for boys.	Zamindar girls school.	Srikamakshi girls. Higher Ele. school.	Uduyarchi girls school.	VIII ward girls school.	Eravurai School.
	7	5	5	5	5	5	7	5	5.	

Schools on the date of session of the budget.

Nine.

Schools proposed to be in the ensuing year.

one.

i) No. of teachers employed in all schools under management of the Body on the date of session of budget.

Secondary grade	8	Scale 40-1½-55-2.25.	Provisional Instructor (in pending appointment for wants of qualified Hands.) 30-1-45.
Ely. Higher grade.	~~4~~ 1	" 30-1-45.	
Ely. Lower grade.	1.	" 23-1-33.	Part time Music Mistress 1. Rs. 30/- without D.A.

Proposed to be employed.

Existing schools.

Secondary grade teachers	2.
Ely. Higher grade teachers	1.

ii) Schools to be opened during the ensuing year.

Nil.

5. If the pay of the existing teachers proposed to be revised, the total no. of teachers whose pay will be affected showing the present & proposed scale of pay & extra provision made.

Nil.

30/11/49.

Commissioner.

Dharmapuri Municipality.

Dharmapuri Municipality.
Edu. Rch. Account.
Budget Estimate.
1950-51.

Abstract of Account.

Particulars.	Opening balance.	Receipts.	Expenditure	closing balance.
	Rs.	Rs.	Rs.	Rs.
Ordinary.	—	393140	393140.	—.
Capital.	—	1000.	1000.	—.
		Indet		
Total.	—	40 3140.	40 3140.	—.

6

Actuals of 1948-49.	Revised estimate for 1949-50.	Heads of account.	Budget estimate for 1950-51.	Remarks.
Rs.	Rs.	Receipts – ordinary.	Rs.	
6236.	1945.	opening balance.	2112	
6695.	7234.	1. Education tax.	(6980).	Decrease due to the assessment of vacant sites on capital value basis.
		2. Fines and penalties under the Edn. Act.	1145	
		3. Income from investments.		
		4. School fees.		
		5. Contributions.		
		6. Other receipts.		
	6357	7. ~~General~~ Government grant.		
6424	(6695)	i) under section 31 of the E.E. Act.	8725 (7000)	
2922.	2922.	ii) under proviso to section 31 of the E.E. Act.	2922.	
8920	18851.	8. Contributions from the General Account.	23438.	
		9. Investments realised.	9638	
80.	–	10. Advances recovered.		
		Deduct – Refunds.		
2574	2450	deduct – Amount transferred to capital.	1000	
	32,914		37535	
22467.	33252.	Total	(39340).	
		Receipts – capital.		
		1. Government Grant.		
		2. Contributions.		
		3. Loans.		
		4. Contributions from General Account – ordinary.		
		5. Investment realised.		
		6. Add amount transferred from ordinary.	1000.	
2574.	2450.			
	35,364		38,535	
	0202	Total receipts – ordinary + capital.	(40340)	
		Add total including opening balance.	(40340)	
			40647	

Copy of extract from the proceedings of the Municipal Council, Devakottai, dated 28-11-1949.

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5

30. Revised estimate for 49-50 and budget estimate for 50-51 of the Elementary education account of the Devakottai Municipality and commissioner's note thereon

Resolution No. 379.

Approved. Education tax need not be levied.

Sd. AL.AR.Somanadhan chettiar,
Chairman.

(True copy)

Commissioner,
Devakottai Municipality.

rr.30/11-

Actuals of 1948-49.	Revised estimate 19
Rs.	
6236	
6695	

Administration Department.

R.Oc. 8763/50-51
5 DEC 1949

From
Sri M.Muthuveerappan, B.A.,
Municipal Commissioner,
Devakottai.

To
The Director of Public Instruction,
Madras.

Thro'
The Chairman, Municipal Council,
Devakottai.

Roc B1 No 7594/49 dated 30th November 1949.

Sir,

Sub:- BUDGET - Elementary Education Fund - Revised Estimate for 1949-50 and Budget Estimate for 1950-51 - Forwarded.
Ref:- Your C.No. 1905 B1/49 dated 22-10-1949.

@@@@

I enclose herewith the Revised Estimate for 1949-50 and the Budget Estimate for 1950-51 of Elementary Education Fund of this Municipality in the prescribed form in duplicate together with an extract from the proceedings of the Municipal council No. 379 dated 28-11-1949 passing and approving the budget estimates. An extract of my note dated 25-11-1949 to the Council is also enclosed.

Details of each item of expenditure (working sheet) are furnished separately. Provision has been made with regard to staff, equipment, accommodation etc. based on actual requirements of each school and with reference to recommendations of the inspecting officers. Marked variations between the actuals of 1948-49, Revised Estimate for 1949-50 and Budget Estimate for 1950-51 are explained against such item of the account. Adequate provision has been made in the Revised and Budget estimates under capital expenditure for purchase of equipment, furniture etc. No school is located in rent-free buildings. As the strength of pupils in the Municipal schools is increasing, additional teachers have to be appointed in consultation with the Inspecting Officers, for which adequate provision has been made both in the Revised estimates and Budget Estimates. A proposal has been submitted to Government to convert the VI ward Higher Elementary school into a Middle school from the next school year and orders of Government are awaited thereon. *Necessary provision has also been made in the general account for the opening of the middle school. If Government permit the* opening of the middle school, the expenditure under Elementary Education Account to the extent necessary will have to be reduced in respect of the VI ward Higher Elementary School.

Further the expenditure on Elementary Education account is in the increase owing to the increase in strength of pupils in the Municipal schools resulting in the appointments of additional teachers and provision of additional accommodation and furniture. With the result the contribution from General Account to El[illegible]ng 1948-49 to has to be increased from 8920/- du[illegible] 1000.
Revised Est[illegible]

Capital Account:-

xx xx xx

Rs. 1000/- has been made for purchase of additional furniture for the existing schools.

xx xx xx

GENERAL.

xx xx xx

The contribution to Elementary Education Account from ordinary account is on the increase as shown below:-

Rs. 8920/- in 1948-49.
Rs. 18851/- in the Revised Estimate for 1949-50.
Rs. 23438/- in the Budget Estimate for 1950-51.

The increase of expenditure is due to the increase in strength of pupils in the schools resulting in the appointment of additional teachers and in the conversion of two Elementary schools into Higher Elementary schools.

xx xx xx

As expenditure on Elementary Education Account is on the increase, it is suggested to the Council to increase the Education Tax by 12-4/33% per half year on Property tax from 1-4-1950. This levy of tax would yield an approximate additional revenue of Rs.14,000/- per year to the Elementary Education Account. If this rate of taxation during 1950-51 is adopted by the Council, there will be an increase in the Receipts under Elementary Education Account by Rs.14,000/- reducing thereby the contribution from General Account to Elementary Education to the like amount. Hence there will be a relief to a tune of Rs.14,000/- to the General Account ordinary which could with advantage be utilised for capital expenditure during 1950-51. Besides this advantage the Council will stand to get an equivalent Government grant of Rs.14,000/- from 1951-52 on-wards. Hence the increase of Education Tax by 12-4/33% per half year on the Property tax from 1-4-1950 is suggested to the Council.

Commissioner,
Devakottai Municipality

Administration Department.

ROC 8763/50-51

To

The Director of Public Instruction,
Madras.

Thro'
The Chairman, Municipal Council,
Devakottai.

From
Sri M.Muthuveerappan, B.A.,
Municipal Commissioner,
Devakottai.

Roc B1 No 7594/49 dated 30th November 1949.

Sir,

Sub:- BUDGET - Elementary Education Fund - Revised Estimate for 1949-50 and Budget Estimate for 1950-51 - Forwarded.
Ref:- Your C.No. 1905 B1/49 dated 22-10-1949.

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Further the expenditure on Elementary Education account is in the increase owing to the increase in strength of pupils in the Municipal schools resulting in the appointments of additional teachers and provision of additional accommodation and furniture. With the result the contribution from General Account to El... has to be increased from 8920/- du... ng 1948-49 to ... Revised Est... ... in Bu...

-2-

Capital Account:-

xx xx xx

Rs. 1000/- has been made for purchase of additional furniture for the existing schools.

xx xx xx

GENERAL.

xx xx xx

The contribution to Elementary Education Account from ordinary account is on the increase as shown below:-

Rs. 8920/- in 1948-49.
Rs. 18851/- in the Revised Estimate for 1949-50.
Rs. 23438/- in the Budget Estimate for 1950-51.

The increase of expenditure is due to the increase in strength of pupils in the schools resulting in the appointment of additional teachers and in the conversion of two Elementary schools into Higher Elementary schools.

xx xx xx

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Commissioner,
Devakottai Municipality.

ELEMENTARY EDUCATION ACCOUNT.
WORKING SHEET.

	Revised Estimate. Pay	D.A.	Duty Allowance	Budget Estimate. Pay	D.A.	Duty Allowa
VI Ward School:-						
Sri SV.Srinivasa Iyengar.	55	22	5	57	22	5
Sri N.Somanatha Iyer.	53½	22		55	22	
" C.Somasundaram Iyer.	40	21		41½	21	
" AV.Muthurama Iyer.	40	21		41½	21	
" P. Manickam.	32	19		33	19	
" M. Venkatesan.	32	19		33	19	
" S. Veeriah.	30	19		31	19	
" Poorna Pirakasi.	30	19		31	19	
" M.Kongaraya Pillai.	30	19		31	19	
Prevocational Instructor (Vacant)	30	19		30	19	
Additional 1 Secondary grade for VI standard.	40	21		40	21	
Additional 1 Secondary grade for VIII standard.				40	21	
	412½	221	5	464	242	5
For 4 months Increment for 2 months.	1650+20 10	884	for 12 months	5568+60	2904	
	1680	884	Leave allo wance	141	75	
Leave Allowance @ 2½%	42	22				
Total.	1722	906		5769	2979	
DEDUCT Provision for 3 Secondary Grade teachers made for middle school for 9 months from July 50 to March 1951, under the head "Education - other than Elementary."				1107	581	
Total.	1722	906		4662	2398	
VII WARD Boys school:-						
Mr. Shakul Hamid.	37	19	3	38	19	3
" Sulaiman Khan	33	19		34	19	
Sri Subramania Pillai.	32	19		33	19	
	102+3	57		105+3	57	
For 4 months.	420	228	For 12 months	1296	684	
Leave Allowance.	11	6	Leave allo-			
Increment for 2 months 2 x 2	4		wance.	32	17	
Total.	435	234		1328	701	
II Ward Boys' School:-						
Mr. T.Edward Packiam.	32	19	3	33	19	
" S.Ramasami Pillai.	32	19		33	19	
" A.Antoni ammal.	30	19		31	19	
For 4 months.	94+2	57		97	57	
Leave Allowance.	388	228	For 12months	1164	684	
Increment for 2 months.	10	6	Leave allo- wance.	29	17	
	484					

IX & X Ward school:-

Mr. Mark Nallathamby	32	19	3	33	19	3
Sri S.Subramania Iyer.	31	19		32	19	
" DR. Packiammal.	32	19		33	19	
	95+3	57		98+3	57	
For 4 months.	392	228	For 12months	1212	684	
Leave allowance.	10	6	Leave allo-wance.			
Increment for 2 months.	2			30	17	
Total.	404	234		1242	701	

XVI ward school:-

Sri V.Meenakshisundaram	41½	22	5	43	22	5
" Sakayam.	30	19		31	19	
" M.Alangaram.	33	19		34	19	
" Kamala Packiam.	32	19		33	19	
" K.Govindan.	31	19		32	19	
" M.Muthusami.	31	19		32	19	
" T.Maruthan.	31	19		32	19	
" G.Ramasami Iyer.	30	19		31	19	
" Maria Rathinam.	30	19		31	19	
" Paul Nallaperumal.	30	19		31	19	
Additional 2 Higher Grade teachers.	60	38		60	38	
	379½+5	231		390+5	231	
For 4 months.	1538	924	For 12 months	4380	2544	
Leave Allowance.	38	23		110	64	
Increment for 2 months.	11					
Total.	1587	947		4490	2608	

Silambani Girls' School:-

Head Master.	40	21	5	41½	22	5
K.Saroja.	40	21		41½	22	
V.A.Lisa.	38	19		34	19	
Esther.	33	19		34	19	
V.Rajamanickam.	32	19		33	19	
M.Kulandai therace.	31	19		32	19	
Sarojini.	31	19		32	19	
A. Balambal.(part time)	30	–		30	19	
Leela.	30	19		31	19	
Additional 1 Secondary grade teacher for VIII Std.				40	21	
	300+5	156		349+5	179	
For 4 months.	1220	624	For 12 months	4248	2148	
Leave allowance.	31	16	L.A.	106	54	
Increment for 2 months.	8					
Total.	1259	640		4354	2202	

Udayachi Girls' School:-

Bhagyabai Paul Raj.	40	21	3	41	22	3
A. Mary	32	19		33	19	
Chandrabai	32	19		33	19	
Additional 1 Higher Grade	30	19		30	19	
	134+3	78	137+3 =	140	79	
Leave months.	548	312	For 12 months	1680	948	
Increment for		89				
Total.						

Zemindar Girls' School:-

Mrs. N. Parvathi.	35+3	19		36+3	19
P.Packiam.	33	19		34	19
A.Paripoornam.	31	19		32	19
	102	57		105	57
For 4 months.	408	228	For 12 months	1260	684
Leave Allowance.	10	6	L.A.	32	17
Increment for 2 months.	6				
Total.	424	234		1292	701

VII ward Girls' school:-

Thanarathinakkannu	34+4	19		35+4	19
Mary Anthony.	30	19		31	19
Ponnammal.	30	19		31	19
Mariaselvam.	30	19		31	19
	128	76		132	76
For 4 months.	512	304	For 12 months	1584	912
Leave allowance.	13	8	L.A.	40	23
Increment for 2 months.	5				
Total.	530	312		1624	935

Eravuseri School:-

1 Higher Grade			For 12 months	30	19
Leave Allowance.				360	228
				9	6
Total.				369	234

A B S T R A C T.

	Expenditure for 4 months.			Expenditure for 12 months.	
VI ward school.	1722	906		4662	2398
VII ward Boys' school	435	234		1328	701
II ward Boys' school.	404	234		1193	701
IX & X ward school.	404	234		1242	701
XVI ward school.	1587	947		4490	2608
Silambani Girls' school.	1259	640		4354	2202
Udayachi Girls' school.	568	320		1722	972
Zemindar Girls' school.	424	234		1292	701
VII ward Girls' school.	530	312		1624	935
Eravuseri School.				369	234
Total.	7333	4061		22276	12153
Allowance for Adult School.	25			60	
Expenditure upto November	12282	6797			
Total.	19640	10858		22336	12153

Staff:-

Salaries	19640	10858	22336	12153

F. D.

Extract of notes from the file relating to the Budget Estimate - 1950-51 - Devakottai Municipal Council.

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xx xx xx xx

Elementary Education Account:

A sum of Rs 18,851/- is proposed to be contributed to the Elementary Education Account in the current year as against Rs 18,608/- approved in the Budget Estimate for 1949-50. With this contribution the Elementary Education Account for the current year is expected to close with a nil balance. The contribution proposed may stand. For 1950-51, the contribution proposed is Rs 23,438/- as against the usual contribution of Rs 8,920/- Even with this large contribution proposed, the Elementary Education Account for 1950-51 is expected to close with a nil balance. The Council has not accepted the Commissioner's recommendation to ~~ex~~ increase the rate of education tax with a view to restrict the contribution from the General Account. The expenditure on elementary education is increasing and so there is need for increasing the rate of education tax. This question can be considered while examining the Elementary Education budget.

Contribution to Elementary Education fund:

The usual contribution payable from the General Account to the Elementary Education Account is Rs 8,920/- and the amounts provided for in the Revised Estimate for 1949-50 and Budget Estimate for 1950-51 are Rs 18,851/- and Rs 23,438/- respectively. The expenditure on elementary education was Rs 26,758/- in 1948-49 and the provision made in the Revised Estimate and the Budget Estimat is Rs 35,197/- and Rs 39,340/- respectively. The expenditure is on the increase and there is every need for the Council to increase the rate of education tax. The total rate of property tax levied in the municipality is 18½ per cent per annum (including an education tax of one per cent per annum). The Council can increase the rate of education tax to 14-2/7 per cent of the property tax per half year (which works out to 1¼ per cent per half year or 2½ per cent per annum) which will bring in a revenue of about Rs 10,500/- annually. The total rate of tax will ~~xx~~ then be 20 per cent (annual). E.&.P.H. will consider the question in connection with the Elementary Education budget.

General financial position of the Council:

~~Estimate~~ On the basis of the Budget Estimate for 1950-51, the ordinary receipts fall short of the ordinary expenditure by Rs 8,408/- If the rate of education tax is enhanced as suggested above, the contribution to Elementary Education fund can be reduced by Rs 14,000/- and the working surplus under the General Account will be Rs 5,600/- (in round sum)

E.&.P.H. Dept (C1)

Para 9 (i): The proposed contribution may stand pending orders on the Elementary Education Fund Budget for 1950-51.

I.B.M./17-1-50

Para 19- General :— On the basis of the B.E. for 1950-51, the estimated ordinary receipts in the General Account fall short of the Expenditure by Rs. 8408/-. This is mainly due to the large contribution of Rs. 23438/- from the General Account to the Ely. Edn. Acct. against the usual contribution of Rs. 8920/-. The total rate of tax in this Mpalty. is ~~12½%~~ 18½% per annum. The Council will have to increase its rate of Education tax to meet the growing expenditure on Ely. Edn., and when this is done, the General Acct. will work with a surplus. This question can be examined while examining the Ely. Edn. Budgets.

Ctr. 7792/50

ENPH(C)

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

Plg

From the Commissioner, Devakottai Mpalty
No nil dated 30-11-1949
From the Director of Public Instruction
No: 87 B3/49-50 dt 27-1-1950

Order No: 754 Edn dated 8-3-50

Ms

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

2. R.E for 1949-50

(i) ~~As the grant under Rule 37 of the E Edn Code:-~~ The credit taken should be

p1/(R) reduced to Rs 6357 w.r.t G.O: Rt: No: 16 Edn dated the 25th January 1950.

-338 (ii) Capital expenditure :- The amount of Rs 2450 under this head should be deleted.

+2450 2112 (iii) Revised w.r.t the orders above, the RE for 1949-50 will close with a balance of Rs 2112/-.

3. B.E for 1950-51

(i) In order to avoid large contributions from the General Account to the Elementary Education Account in future, the Government under Rule-section(2) of section 35 of the Madras E.E Act of 1920, as amended, direct the Municipal Council, Devakottai to alter the rate of levy of Education Tax from 6 2/33% of property tax per half year to 14 2/7% of property tax for half year w.e.f 1.4-1950.

(ii) The contribution from the General Funds to the Elementary Education

account should be raised to Rs 9438.

(ii) The sanctioned budget for 1950-51 will be as shown in the Annexure below.

4. An extract of the remarks of the D.P.I contained in paras 3 to 6 of his endorsement ~~cited~~ read above is communicated to the Commissioner, Devakottai Myds for information and necessary action.

2/12/50

22/12/50

23

To
The Commr.
Devakottai Myds
(Through the Collr)
(with a copy of paras 3 to 6 on p/f)
The DPI
The Exor of L.F. Accts
Copy to HA Dept

3 S/Cs d/- 11/3

Annexure

p3 ~~nipa~~.

ANNEXURE.

	Rs		Rs
Opening balance (as revised)	Rs 2,112		
RECEIPTS:		**EXPENDITURE.**	
1. Education tax	17,450	1. Staff:	
2. Fines and Penalties		Salaries & allowances	34,489
3. Income from securities		Masters	
4. School fees		~~Clerks & servants~~	
5. Other receipts		Contribution to P.F.	700
6. Government Grant		Edn. tax-collection charges	345
(i) Under Section 37 of the E.E. Act	8,725	2. CONTINGENCIES & EQUIPMENT	
(ii) under the proviso to Sec. 37 of the Act.	2,922	Contingencies	
(iii) compensation for the loss of education tax levied as surcharge on profession tax.		House rent	2,160
(iv) Adjustment from the A.T.C. grant.		Other items	696
7. Contribution from the General Funds	9,438	Equipment:	
DEDUCT Refunds.		Furniture & apparatus	500
Amount transferred to capital.	— 1,000	Library books & maps	200
		~~Other items~~	50
		3. ~~Prizes & scholarships~~	
		4. Repairs to buildings	200
		5. Interest on and re-payment of debt	
Total Ordinary	37,535	6. Repayment of advance to Govt.	
		Total:	39,340
CAPITAL		**CAPITAL**	
Amount transferred from ordinary	1,000	~~Lands & buildings~~	
Total ordinary & capital	38,535	Total (ordinary and capital)	39,340
Total including opening balance.	40,647	Closing balance	1,307

22/12/50

22/12/50

C. No: 7792/50 — E&M4(C)

Note file

B.E for 1950-51 - Elementary Education Account - Municipal Council, Devakottai -

From the Commissioner, Devakottai Rc No nil dated 30-11-1949

From the Director of Public Instruction No: 87 B3/49-50. dt 27-1-1950

The R.E for 1949-50 and the B.E for 1950-51 of the Municipal Council, Devakottai call for the following remarks -

2. R.E for 1949-50 :-

(i) The Government grant under Section 37 of the E.E Act should be revised to Rs 6357/-

Go. Rt. 764 dt 25/1/50 (pl (R) pref

(ii) The capital expenditure of Rs 2450 may be deleted. Provision has not been made for the Capital expenditure in the B.E for 1949-50.

(iii) Revised w.r.t the suggestions above the R.E is expected to close with a balance of Rs 2112/-

3. B.E for 1950-51 :-

(i) Contribution from the General Account :- LA have suggested that the rate of Education Tax levied in the municipality may be increased from 1% of a.r.v to 2½% of a.r.v to avoid large contributions from the General Account to the Elementary Education Account (in future). With the proposed increase of tax, the total comes to 2%, is well within the Conventional maximum. The suggestion of LA may be accepted. The Contribution from the General Account should be revised to Rs 9438/-

p21 ef

(ii) Education Tax :- The proceeds of Education Tax should be ~~revised~~ raised to Rs 17,450

p6 ef

2

with reference to item (i) above.

(ii) Government grant under Section 37 of the B. E Act :- This may be revised to Rs 8725/- according to the recent Cabinet decision.

(iii) Capital expenditure :- The amount of Rs 1000/- shown against "furniture and apparatus" may be deleted.

(iv) Revised B.E. The suggestions above the B.E is anticipated to close with a Surplus of Rs 1307.

A draft order is submitted. LA may see ~~before issue~~ for remarks before issue.

Bud II

pbef

next portion

pbef

A

U.O. 7792/50-1-C, Edn
23-2-50.

L.A. Deptt.(Bud.II)

Orders have been issued on the General Budget of the Devakottai Ml. Cl. for 1950-51.

R.E. for 1949-50:- The contribution shown in the E.E. budget for 1949-50 is the same as that provided in the General budget viz., Rs.18,551/-.

B.E. for 1950-51:- In accordance with the suggestions of this Deptt., E. & P.H. have proposed to increase the rate of education tax from one per cent to 2½ per cent per annum. As a result of this, the contribution proposed in 1950-51 has been revised from Rs.23,438/- to Rs.9,438/-. This Deptt. may agree to the enhancement of the rate of education tax proposed above. The total rate of tax will then be 20 per cent per annum.

The draft order below may be perused and the file returned to E. & P.H. Deptt.

from the B.E. Act.

dll 23-50

LOCAL ADMINISTRATION DEPARTMENT 23 FEB 1950 8127 SECRETARIAT, MADRAS

D.S. 24/2

pbef para 3(1) in pl. cmte

dll 1.3.50

Edn

1.3.50

SECRETARY TO G.O. L.Adm.No. 8,27/50-1 (Bud.II) 1-3-50

2/3

3

Edn (D).

Please see the L.A. note on P. 2 ante. The file may now be circulated to H.M.(E&L) and H.M. (L.A.) with reference to ~~A on P 2 ante~~ para. 3(1) of the draft.

dll 28/2/50

dp 3/3/50

H.M. (E&L) dll 3/3/50 S 3/3

H.M. (L.A) 4/3 913