EDUCATION (P) DEPARTMENT.

Ms 3RRIRS.

(1) (2)

dlw
1/2/51.

P39-136 Edn.

G.O. Ms. No: 1134 Edn.

DATED: 10-4-1950

Sub. B.E for 1950-51 - Elementary Education Fund - Manigpal Council, Mayuram - orders passed.

—

B.2. R.c. 388 /50

Municipal Office, Mayuram,
17th January 1950.

C. 288 B8/50

..3975..

From
Sri M.C. Daniel,
Commissioner,
Mayuram Municipality.

To
The Secretary to Government,
Education and Public Health Department
Fort St. George, M a d r a s.

Through
The Director of Public Instruction, Madras.

The Chairman, Municipal Council, Mayuram.

Sir,

Sub: Grant - Mayuram Municipality - to make good the deficit in elementary Education Fund Account - Revised Estimate 49-50 - Sanction - Requested.

Ref: M.C.R. No. 881 (2) dated 23-12-49.

In submitting herewith an Extract from the Budget Estimate for 49-50 in respect of the Elementary Education Fund account of this Municipality together with a copy of the M.C.R. No. 881 (2) dated 23-12-49, I have to submit that there is a deficit of Rs. 9,943/- in the Revised Budget Estimate. A sum of Rs.12,549/- having been diverted from the General Fund Account ~~of this~~ (Revised Budget Estimate for 1949-50) of this Municipality, no further contribution is possible. The Municipal Council has therefore resolved that the Government be requested to accord sanction for a special grant of Rs.9,943/- to make good the deficit for the year 1949-50. I request that the Government may be pleased to sanction a special grant of Rs.9,943/- at an early date..

s.r./17.1.50.

Commissioner.

Forwarded

Vice Chairman,
(in Charge under Section 18)
Municipal Council, Mayuram.

N Dis. 288 B8/50 dt. 2-50

Submitted

To The Secretary to G. & P.H.

for Director of Public Instruction

Budget Estimate of the Elementary Education Fund, Mayuran Municipality.
1950-51.
Summary.

1.	Opening balance. 2.	Receipts. 3.	Expenditure. 4.	Closing balance. 5.
	Rs.	Rs.	Rs.	Rs.
I. Ordinary	-	62,700	62,7000	nil
II. Capital	-	-	-	nil

Receipts.

Actuals of 48-49. (1) Rs.	Revised Estimate for 49-50. (2) Rs.	Heads. (3)	Budget Estimate for 50-51. (5) Rs.
		Opening balance Ordinary	-
15,906	4,151	1. Education Tax	20,900
4	16,500	Refunds	200
-	200	Deduct collection charges	-
15,902	-	Net	20,700
	16,300	2. Fines and penalties under the elementary education Act	
		3. Investments realised	
		4. Income from investments	
		5. School fees	
		6. Endowments	
		7. Government Grant for deficit	
		8. Other Receipts - Arrear toll compensation Government Grant	
		9. Government Grant:	
4,822	7,106	(i) Under section 37 of the Elementary Education Act	7,200
12,251	12,251	(ii) Under proviso to Section 37 of the Act	12,251
12,549	12,549	10. Contribution from General A/c	22,549
16,340		Arrear Toll compensation grant	-
		Deduct D.B. Grant, Tax Appropriation to Elementary Education Capital	
-	9,943	Government grant to make good deficit	
-	-	Deduct Amount transferred to capital	-
61,864	58,149	Net total.	62,700
		Capital.	
-	-	1. Government Grant	-
-	-	2. Endowment and contribution	-
-	-	3. Loans	-
-	-	4. Contribution from the General account of the local body	-
-	-	5. Appropriation from Education	-
-	-	6. Ordinary - Investments realised	-
-	-	7. Amount transferred from Ordinary	-
61,864	58,149	Total	62,700
61,864	~~58~~ 62,300	Total including opening balance	62,700

(1) Rs.	(2) Rs.	(3)	(4) Rs.
		Expenditure.	
		Ordinary	
32,112	33,100	1. Staff- Salaries and allowance	34,300
18,541 D.A.	18,100 D.A.	Masters (including the salary of Sup ervisor of Elementary Schools and his cycle allowance)	18,700 D.A.
-	-	Clerks and servants	-
1,737	2,000	Contribution to Provident Fund	2,320
891	1,000	Collection charges	1,000
		Travelling allowance	
		Stipends of teachers sent for training.	
		2. Contin gencies and equipment	
85	1,600	Furniture and apparatus	1,000
248	200	Library books and maps	200
		Contingencies:	
2,631	2,800	House hent	2,800
1,325	1,500	Other items	1,500
		3. Prizes and scholarship s	
143	2,000	4. Repairs to Buildings	1,000
		5. Interest on and repayment of debt	
		6. Investments made	
57,713	62,3000	Total ordinary charges	62,700
		Capital	
		1. Land and Buildings.	
		2. Equipment	
		3. Furniture and apparatus	
		Library books and maps	
		Other items	
		Investments made	
-	-	Total capital expenditure	-
57,713	62,300	Total capital expenditure and Ordinary	62,700
4,151	-	Closing balance	-
61,864	62,300	Total including closing balance	62,700

a.r./28.12.

Copy of M.C.R. No. 881, dated 23-12-1949.

Read Draft Budget for the year 1950-51 and the revised estimate for the year 1949-50 of the Elementary Education Fund prepared by the Commissioner, Commissioner's note and the Finance Committee resolution dated 21-12-49.

---

(1) Resolved that the Revised Estimate for 1949-50 and the budget estimate for 1950-51 prepared by the Commissioner be approved subject to the following modifications.

(a) Resolved that an additional sum of Rs.10,000/- be taken as contribution from General Fund as per the resolution No.1. (a) Under General Funds.

(b) Resolved that the further deficit of Rs.1,200/- be made good from the anticipated additional increase under Administration in view of the quinquennial revision of Property tax.

(2) As the Finance of the General Fund does not permit to make any further contribution towards Elementary Education Fund during 1949-50, and as the time is not propitious for increasing the present rate of taxation, this Council resolves that the Government be requested to accord sanction for a special grant of Rs.9,943/- to make up the deficit in 1949-50 and the necessary credit be also taken in the Revised Estimate.

(Sd.) A.V.R. Venkatarama Reddiyar,

Chairman,
Municipal Council, Mayuram.

/True copy/

a.r./27.12.

Rep.No.71-B3/49-50.

Office of the Director of Public Instruction,
Madras, Dated 28-2-50.

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

Ref: From the Commissioner of Municipal Council, M.Dis.No.9812/49,
dated 29.12.49.

******

Submitted.

2. Revised Estimate for 1949-50: The transfer of allotment from Expenditure Capital to Ordinary in the Revised Estimate may be approved.

3. Accommodation is inadequate in 4 schools and unsuitable in one.

4. 7 Schools need supply of additional equipment.

5. Leave salary and Dearness allowance are being paid.

1068

For Director of Public Instruction.

To

The Secretary to Government,
Education Department,
Madras.

Copy to B2 - (3 copies).

sn.3.3.

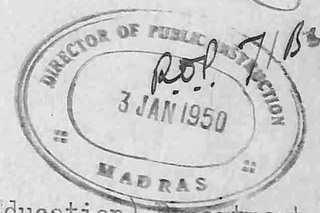
163629

R.Dis. No. 9812/49

Municipal Office, Mayuram,
29th December 1949.

From

Sri M.C. Daniel,
Commissioner,
Mayuram Municipality.



To

The Secretary to Government,
Education and Public Health (Education) Department,
Fort St. George, M a d r a s.

Through

The Director of Public Instruction, M a d r a s.

The Chairman, Municipal Council, Mayuram.

Sir,

Sub: Budget - Elementary Education Fund - Mayuram Municipality - Revised Estimate 1949-50 - an d Budget Estimate 1950-51 - Submitted.

*

Ref: M.C.R. No. 881 dated 23--12--49.

I submit herewith the Revised Estimate 1949-50 and Budget Estimate 1950-51 of the ~~year~~ Elementary Education Fund in duplicate ~~as~~ approved by the Municipal Council with the prescribed enclosures.

1. No provision is made for the repairs to rent free buildings.

2. A schedule of Establishment and copy of the resolution of the Municipal Council approving the Budget are enclosed.

s.r./29.12.

Commissioner

Advance copy submitted to Government for favour of information.
Copy to the District Educational Officer, Tanjore.
Copy to the Deputy Inspector of Schools, Mayuram Range.
Copy to the District Inspector of Local Fund Accounts, Tanjore.

Forwarded

Vice. Chairman, in charge under Ss 18.
Municipal Council, Mayuram.

*

Budget Estimate of the Elementary Education Fund, Mayuram Municipality.
1950-51.
Summary.

1.	Opening balance. 2.	Receipts. 3.	Expenditure. 4.	Closing balance. 5.
	Rs.	Rs.	Rs.	Rs.
I. Ordinary	-	62,700	62,7000	nil
II. Capital	-	-	-	nil

Receipts.

Actuals of 48-49. (1)	Revised Estimate for 49-50. (2)	Heads. (3)	Budget Estimate for 50-51. (5)
Rs.	Rs.		Rs.
	4,151	Opening balance Ordinary	-
15,906	16,500	1. Education Tax	20,900
4	200	Refunds	200
-	-	Deduct collection charges	-
15,902	16,300	Net	20,700
		2. Fines and penalties under the elementary education Act	
		3. Investments realised	
		4. Income from investments	
		5. School fees	
		6. Endowments	
		7. Government Grant for deficit	
		8. Other Receipts - Arrear toll compensation Government Grant	
	7,101	9. Government Grant:	8,400
4,822	7,106	(i) Under section 37 of the Elementary Education Act	7,200
12,251	12,251	(ii) Under proviso to Section 37 of the Act	12,251
12,549	12,549	10. Contribution from General A/c	22,549
16,340	22,497	Arrear Toll compensation grant	-
		Deduct D.A. Grant, Tax Appropriation to Elementary Education Capital	
-	9,943	Government grant to make good deficit	-
-	-	Deduct Amount transferred to capital	-
61,864	58,149	Net total.	62,700
		Capital.	
-	-	1. Government Grant	-
-	-	2. Endowment and contribution	-
-	-	3. Loans	-
-	-	4. Contribution from the General account of the local body	-
-	-	5. Appropriation from Education	-
-	-	6. Ordinary - Investments realised	-
-	-	7. Amount transferred from Ordinary	-
61,864	58,149	Total	62,700
61,864	62,300	Total including opening balance	62,700

Elementary Education Fund Account.

Revised Estimate for 1949-50.

The Revised Estimate for the year 1949-50 opens with a balance of Rs.4,151/-. The Government in their order G.O. No. 2313/48 Education, dated 16--7--49 while reviewing the budget estimate for 1949-50 have under section 35 of the Elementary Education Act, 1920 as amended directed the Municipal Council to alter the rate of levy of Education Tax from 1% of the Property Tax to 2½% of the Property Tax. Again on the request of the Council, the Government in their order Memo. No. 72256/49-A 0.1. Education, dated 11-11-49 have cancelled the above order and ordered the Council to submit their own proposals to make good the deficit. A sum of Rs.12,549/- was provided as contribution from General Fund account to Elementary Education Fund Account in the Budget 1949-50 approved by the Government. As there is no sufficient funds in the General Fund it was not possible to contribute the sufficient funds to the Elementary Education Fund to make up the deficit. The total anticipated receipts and expenditure for the year 1949-50 are Rs.48,206/- and Rs.62,300/- respectively. Provision is made in the Revised Estimate and Budget Estimate for the appointment of four additional teachers as already sanctioned by the Council. There is therefore a deficit of Rs.9,943/- in the revised estimate.

Budget Estimate for the year 1950-51.

There is no opening balance in the Budget 1950-51. The total anticipated receipts and expenditure under this account are Rs.51,500/- and Rs.62,700/- respectively. Thus there is a minus closing balance of Rs.21,143/-. A sum of Rs.12,259/- has alone been contributed from General Fund account to Elementary Education Fund Account as no further amount could be spared for Elementary Education Fund Account. The question of increasing the percentage of Elementary Education Tax from 1% to 2½% as suggested by the Government in their order No. 2313/48 Education, dated 16--7--49 is for the consideration of the Finance Committee and the Council.

Commissioner,
Mayuram Municipality.

a.r./30.12.

(1) Rs.	(2) Rs.	(3)	(4) Rs.
		Expenditure.	
		Ordinary	
32,112	33,100	1. Staff- Salaries and allowance	34,300
18,541 D.A.	18,100 D.A.	Masters (including the salary of Sup ervisor of Elementary Schools and his cycle allowance)	18,700 D.A. 53,000
-	-	Clerks and servants	-
1,737	2,000	Contribution to Provident Fund	2,200
891	1,000	Collection charges	1,000
		Travelling allowance	
		Stipends of teachers sent for training.	
		2. Contingencies and equipment	
85	1,600	Furniture and apparatus	1,000
248	200	Library books and maps	200
		Contingencies:	
2,631	2,800	House Rent	2,800
1,325	1,500	Other items	1,500
143	2,000	3. Prizes and scholarship s 4. Repairs to Buildings	1,000
		5. Interest on and repayment of debt	
		6. Investments made	
57,713	62,300	Total ordinary charges	62,700
		Capital	
		1. Land and Buildings.	
		2. Equipment	
		3. Furniture and apparatus	
		Library books and maps	
		Other items	
		Investments made	
-	-	Total capital expenditure	-
57,713	62,300	Total capital expenditure and Ordinary	62,700
4,151	- 9948	Closing balance	- 7032
61,864	62,300	Total including closing balance	62,700

s.r./28.12.51

Commissioner,
Mayuram Municipality.

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7032

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2 Budget Estimate of the Elementary Education Fund, Mayuram Municipality. 1950-51.

Summary.

1.	2. Opening balance.	3. Receipts.	4. Expenditure.	5. Closing balance.
	Rs.	Rs.	Rs.	Rs.
I. Ordinary	-	62,700	62,700	nil
II. Capital	-	-	-	nil

Receipts.

Actuals of 48-49. (1) Rs.	Revised Estimate for 49-50. (2) Rs.	Heads. (3)	Budget Estimate for 50-51. (4) Rs.
	4,151	Opening balance Ordinary	-
15,906	16,500	1. Education Tax	20,900
4	200	Refunds	200
-	-	Deduct collection charges	-
15,902	16,300	Net	20,700
		2. Fines and penalties under the elementary education Act	
		3. Investments realised	
		4. Income from investments	
		5. School fees	
		6. Endowments	
		7. Government Grant for deficit	
		8. Other Receipts - Arrear toll compensation Government Grant	
		9. Government Grant:	
4,822	7,106	(i) Under section 37 of the Elementary Education Act	7,200
12,251	12,251	(ii) Under proviso to Section 37 of the Act	12,251
12,549	12,549	10. Contribution from General A/c	22,549
16,340		Arrear Toll compensation grant	-
		Deduct D.A. Grant, Tax Appropriation to Elementary Education	
		Capital	
-	9,943	Government grant to make good deficit	-
-	-	Deduct Amount transferred to capital	-
61,864	58,149	Net total.	62,700
		Capital.	
-	-	1. Government Grant	-
-	-	2. Endowment and contribution	-
-	-	3. Loans	
		4. Contribution from the General account of the local body	-
-	-	5. Appropriation from Education	-
-	-	6. Ordinary - Investments realised	-
-	-	7. Amount transferred from Ordinary	-
61,864	58,149	Total	62,700
61,864	62,300	Total including opening balance	62,700

Copy of M.C.R. No. 881, dated 23--12--1949.

(11)

19

Read Draft Budget for the year 1950-51 and the revised estimate for the year 1949-50 of the Elementary Education Fund prepared by the Commissioner, Commissioner's note and the Finance Committee resolution dated 21-12-49.

---

(1) Resolved that the Revised Estimate for 1949-50 and the budget estimate for 1950-51 prepared by the Commissioner be approved subject to the following modifications.

(a) Resolved that an additional sum of Rs.10,000/- be taken as contribution from General Fund as per the resolution No.1. (a) Under General Funds.

(b) Resolved that the further deficit of Rs.1,200/- be made good from the anticipated additional increase under Education Tax in view of the quinquennial revision of Property tax.

(2) As the Finance of the General Fund does not permit to make any further contribution towards Elementary Education Fund during 1949-50, and as the time is not propitious for increasing the present rate of taxation, this Council resolves that the Government be requested to accord sanction for a special grant of Rs.9,943/- to make up the deficit in 1949-50 and the necessary credit be also taken in the Revised Estimate.

(Sd.) K.V.R. Venkatarama Reddiyar,

Chairman,
Municipal Council, Mayuram.

/True copy/

Commissioner.

s.r./27.12.

-2-

(1) Rs.	(2) Rs.	Expenditure.	(4) Rs.
		Ordinary	
32,112	33,100	1. Staff- Salaries and allowance	34,300
18,541 D.A.	18,100 D.A.	Masters (including the salary of Sub ervisor of Elementary Schools and his cycle allowance)	18,700 D.A.
-	-	Clerks and servants	-
1,737	2,000	Contribution to Provident Fund	2,200
891	1,000	Collection charges	1,000
		Travelling allowance	
		Stipends of teachers sent for training.	
		2. Contingencies and equipment	
85	1,600	Furniture and apparatus	1,000
248	200	Library books and maps	200
		Contingencies:	
2,631	2,800	House Rent	2,800
1,325	1,500	Other items	1,500
		3. Prizes and scholarship s	
143	2,000	4. Repairs to Buildings	1,000
		5. Interest on and repayment of debt	
		6. Investments made	
57,713	62,3000	Total ordinary charges	62,7000
		Capital	
		1. Land and buildings.	
		2. Equipment	
		3. Furniture and apparatus	
		Library books and maps	
		Other items	
		Investments made	
-	-	Total capital expenditure	-
57,713	62,300	Total capital expenditure and Ordinary	62,700
4,151	-	Closing balance	-
61,864	62,300	Total including closing balance	62,700

Commissioner,
Mayuram Municipality.

s.r./28.12.

Note: The Budget should be accompanied by a statement containing Particulars under the following heads.

(2)

**

1. Number of schools on the date of submission of the budget — Number of schools having as the Highest classes.

VIII	VII	VI	V	IV	III	II	I
-	-	-	20	-	-	-	-

2. Number of schools proposed to be opened in the ensuing year — Nil.

3. Total number of teachers employed in all the schools under the management of the local body on the date of submission of the budget the scale of pay in force and the number of teachers in each scale.

		Male teachers.	Female teachers.
Secondary Grade	Rs.40--1½-55--2-75	7	1
Higher Grade	Rs.30--1--45	53	16
Lower Grade	Rs. 23--1--33	3	-
Total	..	63	17

4. Number of additional teachers proposed to be employed in

(i) Existing schools	Higher Grade Rs.30--1--45.	nil	nil
(ii) Schools to be newly opened during ensuing year and their scales of pay		Nil	

5. 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 scales of pay and the extra provision made for the purpose — Nil.

**

s.r./29.12.

Commissioner,
Mayuram Municipality.

Copy of M.O.R. No. 881, dated 23--12--1949.

Read Draft Budget for the year 1950-51 and the revised estimate for the year 1949-50 of the Elementary Education Fund prepared by the Commissioner, Commissioner's note and the Finance Committee resolution dated 21-12-49.

(1) Resolved that the Revised Estimate for 1949-50 and the budget estimate for 1950-51 prepared by the Commissioner be approved subject to the following modifications.

(a) Resolved that an additional sum of Rs.10,000/- be taken as contribution from General Fund as per the resolution No.1. (a) Under General Funds.

(b) Resolved that the further deficit of Rs.1,200/- be made good from the anticipated additional increase under Education Tax in view of the quinquennial revision of property tax.

(2) As the Finance of the General Fund does not permit to make any further contribution towards Elementary Education Fund during 1949-50, and as the time is not propitious for increasing the present rate of taxation, this Council resolves that the Government be requested to accord sanction for a special grant of Rs.9,943/- to make up the deficit in 1949-50 and the necessary credit be also taken in the Revised Estimate.

(Sd.) K.V.R. Venkataramma Reddiyar,
Municipal Council, Mayuram.
Chairman.

\True copy\

s.r./27.12.

Commissioner.

Note: The budget should be accompanied by a statement containing particulars under the following heads.

**

1. Number of schools on the date of submission of the budget — Number of schools having as the highest classes.

VIII	VII	VI	V	IV	III	II	I
-	-	-	20	-	-	-	-

2. Number of schools proposed to be opened in the ensuing year — Nil.

3. Total number of teachers employed in all the schools under the management of the local body on the date of submission of the budget the scale of pay in force and the number of teachers in each scale.

		Male teachers.	Female teachers.
Secondary Grade	Rs.40--1½--55--2--75	7	1
Higher Grade	Rs.30--1--45	53	16
Lower Grade	Rs. 23--1--33	3	-
Total	..	63	17

4. Number of additional teachers proposed to be employed in

(i) Existing schools — Higher Grade Rs.30--1--45. — Nil — Nil

(ii) Schools to be newly opened during ensuing year and their scales of pay — Nil

5. 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 scales of pay and the extra provision made for the purpose — Nil.

**

Commissioner,
Mayuram Municipality.

R.C.\29.12.

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(13)

List of Establishment Schedule - Elementary School.

1950-51.

S.No. 1.	Name. 2-	Scale of pay. 3.	Pay. 4.	Remarks. 5.
	Sri S. Kalyanasundaram Supervisor of Elementary Schools	Rs.45--2--85	55 57	1-1-51
	Cycle allowance		4	
	Pattamangalam Elementary School:			
1.	Sri M.V. Subramania Iyer	Secy. Grade. 40-1½-55-2--75	50½ 52½	"
	Headmaster's allowance		5	"
2.	" C. Govindaswami Pillai	Higher Grade Rs.30--1--45	38 39	"
3.	" P. Swaminatha Pillai	" do.	34 35	"
4.	" N. Venkoba Rao	" do.	38 39	"
5.	" P. Mahaboobkhan	" do.	35 36	"
6.	" S. Renganatha Rao	" do.	34 35	"
7.	" S. Natarajan	" do.	30 31	"
8.	" G.S. Ramaswami Iyer	Lower Grade Rs.23-1-33	29 30	"
9.	Additional post	Higher Grade Rs.30--1--45	30	"
10.	do.	do.	30	"
	Tiruvilandur School.			
11.	Sri K. Subramaniam	Secy. Grade Rs.40-1½-55-2-75	40 41½	"
	Headmaster's allowance		2	"
12.	Sri A.V. Srinivasa Rao	Higher Grade - Rs.30--1--45	32 33	"
13.	" K.C. Vaithinathaswami	do. do.	38 39	"
14.	" T. Narasimha Iyengar	do. do.	36 37	"
15.	" S. Velayutham Pillai	do. do.	34 35	"
16.	" P. Gopalakrishnamachariar	Ele. Lower Grade - Rs.23--1--33	33	"
	Peria Brahali Street School.			
17.	Sri Appulingam	Secondary Grade Rs.40-1½-55-2-75	40	
	Headmaster's allowance		2	
18.	" Anthoniswami Nadar	Higher Grade Rs. 30--1--45	36 37	"
19.	" A. Renganatham Pillai	do. do.	35 36	"
20.	" N. Sambandam	dp. do.	32 33	"

21.	B. Govinda swami	Higher Grade	Rs.30--1--45.	30 31	1-1-51
22.	V. Kanagasabai Chettiar	do.	do.	36 37	"
	Salia Street School:				
23.	Sombsundaram	Secondary Grade	Rs.40-1½-55-2-75	50½ 52	"
	Headmaster's allowance			2	
24.	S. Thanaswami	Higher Grade	Rs.30--1--45	36 37	"
25.	P. Somasundaram Pillai	do.	do.	34 35	"
26.	T.R. Xavier	do.	do.	33 34	"
27.	S. Rajanayagam	do.	do.	34 35	"
28.	K. Sundara Rao	do.	do.	30 31	"
29.	R. Soundararajan	do.	do.	30 31	"
	Chinna Erahali Street School:				
30.	Sri M. Rajaiah	Secondary Grade	Rs.40--1½--55-2-75	41½ 43	"
	Headmaster's allowance			2	
31.	Sri N. Ramu Pillai	Higher Grade	Rs.30--1--45	35 36	"
32.	" K.P. Ramanathan	do.	do.	34 35	"
33.	" G. David	do.	do.	32 33	"
34.	" Sundaresa Mudaliar	do.	do.	32 33	"
35.	Sithakadu Elementary School:				
	Sri I. Adaikalaswami	Higher Grade	Rs.30--1--45	35 36	"
36.	" M. Shanmugham Pillai		do.	34 35	"
37.	Additional Post			30	
	Muslim Street School:				
38.	Janab Mir Azimudin	Higher Grade	Rs.30--1--45	34 35	"
39.	Sri M. Ganesan	do.	do.	32 33	"
	Alagappa Chetty Street School:				

40. Sri L. Govindaswami Pillai	Higher Grade	Rs.30--1--45	38 39	1-1-51
41. " S. Muniswami Mudaliar	Lower Grade	Rs.23-1-33	29 30	"
42. " P. Palanivelu	Higher Grade	Rs.30--1--45	34 35	"
Dabir Street School:				
43. Sri S. Venkatarama Iyer	do.	do.	34 35	"
44. " K. Ramamurthi Iyer	do.	do.	34 35	"
Pudu Street School:				
45. Sri M.S. Krishamurthi	Secondary Grade	Rs.40-1½-55-2-75	40	
Headmaster's allowance			2	
46. Sri S. Narayanaswami Iyer	Higher Grade	Rs.30--1--45	38 39	"
47. " A. Venkataram Naidu	do.	do.	38 39	"
48. " S. Rajara man	do.	do.	34 35	"
Senddngudi School				
49. Sri S.S. Subramania Iyer	do.	do.	38 39	"
50. " G.S. Vaithinanatha Iyer	do.	do.	38 39	"
51. " M. Ganesan	do.	do.	34 35	"
Sarathattai Street School.				
52. Sri V.R. Sivaraman	Secondary Grade	Rs.40--1½--1-55-2-75	40	
Headmaster's allowance			2	
53. Sri S. Sivaprahasam Pillai	Higher Grade	Rs.30--1--45	38 39	"
54. " S. Chockalingam Pllai	do.	do.	34 35	"
55. " Chandraseakaran	do.	do.	31 32	"
56. Srimathi Esther Siromani	do.	do.	43 44	"
Pulian Street School:				
57. Sri R. Raghothamachari	do.	do.	38 39	"
58. " R. Narayana Iyengar	do.	do.	34 35	"

59. Sri N. Rengarajan	Higher Grade	Rs.30--1--45	34 35	1-1-51
Thambikinallan Pattanam School.				
60. Sri S. Jagannathan	do.	do.	38 39	"
61. " J. Kuppuswami	do.	do.	30 31	"
62. " S. Muthiyam	do.	do.	30 31	"
Awaiyar Elementary School:				
63. Srimathi R. Devaki	do.	do.	34 35	"
64. " Sowrimuthammal	do.	do.	30 31	"
65. " Grace Gnanambal	do.	do.	30 31	"
Manimekalai Elementary School:				
66. Srimathi Thanamoney	Higher Grade	do.	40 41	"
67. " Pattammal	do.	do.	32 33	"
68. " Adaikalamary	do.	do.	35 36	"
Kasturi Bai Elementary School:				
69. Srimathi S. Samuel Headmistress' allowance	Secondary Grade - Rs.40-1½-55-2-75		40 41½ 2	"
70. Srimathi J. Santhosam	Higher Grade - Rs.30-1-45		38 39	"
71. " Esther Pappammal	do.	do.	35 36	"
72. " M. Ignacimuthu	do.	do.	32 33	"
Andal Elementary School, Tiruvilandur.				
73. Srimathi M.J. Rebaccal	Higher Grade - Rs.30--1--45		43 44	"
74. " Arputham	do.	do.	42 43	"
Vasuki Elementary School, Mayuram:				
75. Srimathi T. Thettaravoo	Higher Grade	do.	43 44	"
76. " ThavamSoundaram	do.	do.	34 35	"

77. Srimathi R. Seethalakshmi	Higher Grade	Rs.30--1--45	34 35	1-1-51
78. Additional Post sanctioned	do.	do.	30	

Kannaki Elementary School:

79. Srimathi S. Kamashi Boi	Higher Grade	Rs.30--1--45	36 37	"
80. " Thangamany	do.	do.	38 39	"

Pay including allowances - Rs.34,300

Dearness Allowance 18,700

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s.r./28.12.

Commissioner,
Mayuram Municipality.

77. Srimathi R. Seethalakshmi	Higher Grade	Rs.30--1--45	34 35	1-1-51
78. Additional Post sanctioned	do.	do.	30	
Ramnad Elementary School:				
79. Srimathi S. Ramnad Bai	Higher Grade	Rs.30--1--45	36 37	"
80. " Thangamany	do.	do.	38 39	"

Pay including allowance - Rs.34,300

Dearness Allowance 18,700

Commissioner,
Mayuram Municipality.

S.T./28.12.

A.1. 5503/48

Municipal Office, Mayuram,
17th August 1948.

DISTRICT INSPECTOR OF LOCAL FUND ACCOUNTS
20 AUG 1948
C. 511
TANJORE

From

Sri D. Thangiah, B.A.,
Commissioner,
Mayuram Municipality.

To

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

Through

The Examiner of Local Fund Accounts,

Madras.

Through

The District Inspector of Local Fund Accounts,

Tanjore.

The Chairman, Municipal Council, Mayuram.

Sir,

Sub: Education Tax - Levy in Mayuram Municipality - Proposals submitted on the basis of instructions from Government.

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

--

I. With reference to para 1 of the above G.O., I submit the following facts and proposals as per instructions of the Government:-

2. In this Municipality Education Tax on properties is levied only on Buildings and on Agricultural lands. The rate of tax levied was ½% of the Annual Value (in both cases), per half year till 31-3-48. From 1-4-48, the rate has been raised by a direction obtained from Government in para 3 of G.O. No. Mis. 1132, Education, dated 5-5-48 to 1½% of the Annual Value per half year.

3. Vacant lands. Education Tax is not levied on Vacant lands. Even the Property Tax under the Madras District Municipalities Act is levied on vacant lands, only for General

purposes and not for any other purposes, such as Scavenging and Lighting. The rate at which the property tax on vacant lands is levied in this Municipality is 4 (four) annas per 320 sq. yds: and the total revenue derived therefrom is Rs.1,716/- per year. In view of the low rate of this tax and the small amount of income derived from it, it is suggested that Education Tax on vacant lands may be levied at 100% of the existing rate of Property Tax on such lands. This will yield an additional income of Rs.1,716/- to the Elementary Education Fund under Education Tax and a further equal sum under equivalent contribution from the Government.

4. In this connection, I have to state that the Government in the Local Administration Department called for proposals (in G.O. No. 802, L.A. dated 26--4--48) to raise the rate of Property Tax on vacant lands and to levy the tax for all the purposes under the Act. And I have submitted proposals to the Government, Local Administration Department (through the Inspector of Municipal Councils and Local Boards) in my letter No. A.4. 4223/48 suggesting the levy of the tax on vacant lands as follows:-

For General purposes	@ Re.1. per 320 sq. yds.	per half year
" Scavenging	@ As.8	-do-
" Lighting	@ As.8	-do-
Total	@ Rs.2/-	-do-

If the Government issue a direction to levy the Property Tax on vacant lands under the Madras District Municipalities Act at the above rates from 1-10-48, the Education Tax on vacant lands under the Madras Elementary Education Act may be fixed at 12½% of the Property Tax, as this will yield the same amount

of revenue to the Education Funds, as the rate suggested in the previous paragraph, viz. Rs.1,716/- per year, under Education Tax: and a further equal sum as Governmnent's contribution.

II. Re-fixing of the rate of Education Tax with reference to the wording in the Elementary Education Act.

5. With reference to para 2 of the G.O. I submit that the rate of Education Tax now levied in this Municipality is not described in the wording used in Section 34 (1) of the Madras Elementary Education Act, but is described as "1½% of the Annual Value of the properties per half year". As instructed by the Government, I beg to suggest that the rates may be changed as follows:-

(1) Education Tax on buildings at 16% of the Property Tax on buildings.

(2) Education Tax on Agricultural lands at 27% of the Property Tax on such lands; and

(3) Education Tax on Vacant lands at 100% of the Property Tax on such lands. (If the rate of the property tax on vacant lands is revised by the Government as suggested in para 4 above, the Education Tax on vacant lands may be fixed at 12½% of the Property Tax).

6. The reasons for adopting the rates suggested in para 5 above, under items (1) and (2) there of are as follows:--(1) On Buildings. The total rate of property tax on buildings is 9¼% of the Annual Value per half year. (This is made up of 5½ % for General purposes, 1½% for scavenging and 2¼% for lighting). The Education Tax on properties now levied is at the rate of 1½% of the Annual value per half year from 1-4-48. This rate works to 16.22% of the total rate of property tax, viz. 9¼%, hence I have suggested that the Education Tax on Buildings may be levied at 16% of the Property Tax on buildings.

(2) On agricultural lands.

The Property tax levied is only 5½%. (This is for General purposes. Tax for lighting and scavenging purposes is not levied). The existing rate of Education Tax on Agricultural lands at 1½% of the Annual Value per half year works out to 27.27% of the rate of Property Tax i.e. 5½%, hence I have suggested the Education Tax on agricultural lands to be levied at the round figure rate of 27% of the Property Tax on such lands.

(3) As for the Education Tax on vacant lands, there is no question of revision, since this tax has not been levied so far. My proposals for the levy of this tax anew and the rate thereof are contained in paras 3 and 4 above.

s.r.18.8.

Commissioner.

Copy submitted to the Inspector of Municipal Councils and Local Boards, Madras, in continuation of my letter to him No. A.4. 4223/48 dated 29--6--48, with reference to his R.o.c. No. 21369/48 E.5 dated 5--6--48.

Forwarded

Chairman,
Municipal Council, Mayuram.

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Extract from the file of L.A.Deptt(Bud.II)C.No.1794/50

Mayuram Ml.cl.

x x x

9. Ele.Edn.Account.: Provision is made for the standard contribution of Rs.12,549/- in the R.E.for 1949-50. The B.E. for 1950-51 provides for a contribution of Rs.22,549/- to the E.E.Account. The R.E. of the E.E. Account for 1949-50 is expected to close with a deficit of Rs. 9943/- The council requests that it may be given a grant equivalent to the anticipated deficit and has taken credit for a grant of Rs.9,943/- in the R.E. for 1949-50. The anticipated deficit in the E.E.Account in the current year can be avoided by an additional contribution from the Gl. Account. The extent of additional contribution necessary may be decided while examining the E.E.Budget. The B.E. for 1950-51 of the E.E.Account is expected to be balanced with an increased contribution of Rs.22549 from the General Account. Pending examination of the E.E.budget the contributions provided may stand.

x x x

General Financial position: - The cl. does not levy W.&Stax. The lighting and the Ele.Education Accounts of the Ml.Cl. are self supporting. The General Account shows a revenue surplus of Rs.4,600 according to the B.E. for 1950-51. The financial position of the Ml.Cl. may be considered as satisfactory. The rate of property tax in the municipality is 2½ percent per annum.

x x x

E.& P.H.(C1)

para 9: - This Department may agree with L.A.

1.B.M
27/2/50

(True extract)

The increase of tax has subsequently been corrected in memo no. 72256/(A3+C) 11-11-49

The Council does not appear to have taken credit for the income from the increase in the rate of Edn tax from 16% to 24% of Property tax ordered in G.O.: No: 2313 Edn dt 16-7-1949. If credit is taken, the deficit will be reduced considerably.

LA (As)

Conseal - 11
Scavaging - 3
Lighting - 4½
Edn - 3
2½
13½

C. No: 1068/50

(N) 39

Edn (A)

Subj: B.E for 1950-51 - Elementary Education Fund Account. Municipal Council, Mayuram - orders passed.

—

Ref: From the Commissioner, Mayuram Mpl[y]
No: E 388/50 (A4) dt 17-1-1950

From the Director of Public Instruction
No: 288/B3/50 dt 4-2-1950.

From the Commissioner, Mayuram Mpl[y]
No: 9812/49 dt 29-12-1949

From the Director of Public Instruction
No: 71 B3/49-50 dt 28-2-1950

—

Ordr No 1134 — Edn dt 10-4-50

Ms

The Government pass the following orders on the RE for 1949-50 and the BE for 1950-51 of the Elementary Education Fund of the municipal Council, Mayuram:-

2. R.E for 1949-50:—

(i) The credit taken for Government grant under section 37 of the Elementary Education Act should be reduced to Rs 7,101.

(ii) The Council is permitted to increase the provision made under the head "Expenditure ordinary" from Rs 61,342 to Rs 62,300.

(iii) The Contribution from the General Fund Account to the Elementary Education Fund Account should be increased to Rs 22,497.

(iv) The R.E will close with a 'nil' balance.

3. B.E for 1950-51:-

(i) Under Sub-Section (2) of Section 35 of the Madras Elementary Education Act, 1920, as amended, the Government direct the municipal Council, Mayuram to levy the Education tax on lands not occupied by or adjacent and appurtenant to buildings and lands not exclusively

used for agricultural purposes at 12½ per cent of property tax per half-year with effect from the 1st April 1950.

(ii) The sanctioned budget will be as shown in the annexure below.

4. An extract of the remarks of the Director of Public Instruction in his paras 3 to 5 of his endorsement dated is communicated to the Commr. for information and necessary action.

3.4.50

Annexure

p3 ante

To the Commr., Mangalore (along with the file) [with a copy of paras 3 to 5 of DPI's endt.]
The DPI
The Exam. Br.
(+) Copy to L.A. Dept.

Dept. 38/c
Rh 5.5.50.

ANNEXURE.

		Rs
Opening balance (as revised)		nil
RECEIPTS:		
1. Education tax		Rs 22,616
2. Fines and Penalties		
3. Income from securities		
4. School fees		
5. Other receipts		
2. Government Grant		
(i) Under Section 37 of the E.E. Act	8,400	
(ii) under the proviso to Sec. 37 of the Act.	12,251	
(iii) compensation for the loss of education tax levied as surcharge on profession tax.		
(iv) Adjustment from the A.T.C. grant.		
3. Contribution from the General Funds	22,549	
DEDUCT Refunds.	— 200	
Amount transferred to capital.		
Total Ordinary		65,616
CAPITAL		
Amount transferred from ordinary		
Total ordinary & capital		
Total including opening balance.		65,616

EXPENDITURE.	Rs
1. Staff:	
Salaries & allowances } Masters	53,000
~~Clerks & servants~~	
Contribution to P.F.	2,200
Edn. tax-collection charges	1,000
2. CONTINGENCIES & EQUIPMENT	
Contingencies	
House rent	2,800
Other items	1,500
Equipment:	
Furniture & apparatus	1,000
Library books & maps	200
~~Other items~~	
~~3. Prizes & scholarships~~	
4. Repairs to buildings	1,000
5. Interest on and re-payment of debt	
6. Repayment of advance to Govt	
Total:	62,700
CAPITAL	
Lands & buildings	
Total (ordinary and capital)	
Closing balance	2,916

4/4/50

C.no: 1068/50

(ന) 43

Edn(B)

Sub: B.E for 1950-51 - Elementary Education Account - Municipal Council, Mayyanur -

—

From the Commissioner, Mayyanur Municipality
No: 388/50 dt 17-1-1950

From the Director of Public Instruction
No: 288 B8/50 dt 4-2-1950

From the Commissioner, Mayyanur Municipality
No: 9872/49 dt 29-12-1949

From the Director of Public Instruction
No: 71 B3/49-50 dt 28-2-1950

—

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

2. R.E for 1949-50:—

(i) Government grant under Section 37 of the E.E Act:- The credit taken under this head should be revised to Rs 7,107.

(ii) The expenditure under "ordinary" exceeds the budget allotment. This may be approved.

(iii) Revised w.r.t the suggestions above the R.E is anticipated to close with a deficit of Rs 9,948.

~~2~~. The Council has requested for a special grant ~~of~~ equivalent to the deficit. LA have pointed out that the anticipated deficit in the E.E account in the current year can be avoided by an additional contribution from the General Account. If LA agrees to the additional contribution of Rs 9948, the question of granting a subsidy will not arise. The RE will then close with a nil balance.

3. B.E for 1950-51:-

(i) Education tax:- The Council is not levying any Education tax on vacant lands. The Commissioner has submitted proposals to levy Education tax on vacant lands at 12½% of property tax. This will come to as 8 for 320 sq yds per year. This is well within the maximum limit of Rs 4 for 320 sq yds per year. The additional income proposed to be derived by this taxation will be Rs 1716/- per year. The proposal may be accepted. The Council may be asked to levy Education tax on vacant lands at 12½% of property tax. The total proceeds of Education tax shown under this head should be raised to Rs 22,616.

(ii) Government grants under Section 37 of the E.E Act:- The Council is levying Education tax at 3% of p.v and the rate of Government contribution is at 1½% of p.v. 50% of the rate of the Education tax is 1½% of p.v. ~~Hence~~, According to the recent decision of the Government, this Council will be eligible for an additional contribution equal to one-sixth of what it is getting at present. The contribution should therefore be raised to Rs 8,400.

(iii) In the light of the above suggestions, and taking into account the deficit of Rs 9948, the BE is anticipated to close with a deficit of Rs 7032. If LA agrees to the contribution of Rs 9948, then the budget will close with a balance of Rs 2916. LA may see for remarks.

Edn. M.O. 1068/50-1-D
18.3.50.

LOCAL ADMINISTRATION DEPARTMENT 11884 18 MAR 1950 SECRETARIAT, MADRAS

C. No. 1068/50

Please see the notes of Edn above. The contributions shown in the EE budget and those provided for in the general budget are the same viz Rs 12,549 in 1949-50 and Rs 22,549 in 1950-51. The general acct for 1949-50 (RE) will close with a balance of Rs 24099 and the BE for 1950-51 will close with a balance of Rs 21,835 against the required minimum balance of Rs 18595. The deficit of Rs 9948 in the EE Acct for 1949-50 may be wiped off by an additional contribution from Govt. Accordy. Subsidy towards the deficit is not necessary.

The file may be returned to Edn.

23.3.50.

24.3.50

Secy

ASSISTANT SECRETARY 27 MAR 1950 4610 EDUCATION DEPARTMENT

LA (Bud II) No 11886/50-1 (Bud II)
25.3.50

Please see the LA note above. A draft order is submitted. The file may be circulated for approval of para 3(i) of the draft order

4/4/50

HD (Edn)
HD (LA)

Edn (S)

R.c. No. B.1. 956/50 Municipal Office, Mayuram,
9th May 1950.

ASSISTANT ... EDUCATION ...
11274
13 MAY 1950

From
Sri M.C. Daniel,
Commissioner,
Mayuram Municipality.

The Secretary to Government,
Education Department,
Fort St. George, M a d r a s.

Through

The Chairman, MunicipalCouncil, Mayuram.

Sir,

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

Ref: G.O. No. 1134, Education, dated 10--4--1950.

The above Government order was placed before the Council at its meeting held on 2--5--50 and it resolved that the Budget Estimate for 50-51 as revised by the Government be approved and that Education Tax be levied on lands not occupied by or adjacent and appurtenant to buildings and lands not exclusively used for agricultural purposes at 12½% of Property Tax per half year with effect from 1--4--50, as directed by the Government. A copy of the resolution No. 123 dated 2--5--50 of the Council is also submitted herewith.

s.r./9.5.

Forwarded

Commissioner.

Vice Chairman,
(in charge under Section 18(1) A of the M.D.M. Act, as amended).

p.t.o.

Copy of M.C.R. No. 123 dated 2--5--1950.

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Sub: G.O. No. 1134, Education, dated 10-4-1950 reviewing the Revised Estimate for 1949-50 and the Budget Estimate for the year 1950-51 of the Elementary Education Fund of this Municipality and the office note thereon.

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Budget Estimate for 1950-51 as revised by the Government is approved.

Resolved that education tax be levied on lands not occupied by or adjacent and appurtenant to buildings and lands not exclusively used for agricultural purposes at 12½% of Property Tax per half year with effect from 1--4--1950.

(Sd.) S. Muthian Chettiar,

Vice Chairman,
(in charge under Section 18(1) A of the M.D.M. Act as amended).

/True copy/

Commissioner.

Edn. (D)

(Placed below) May be filed with G.O. 1134 Edn dt 10.4.50.