

Enclosure to Budget of the Kodaikanal Municipality for
the year

ELEMENTARY EDUCATION FUND ACCOUNT.

Particulars.	Number of schools having the highest class.				
	5th	4th	3rd	2nd	1st.
1. Number of schools on the date of submission of the budget.					2.
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 scales of pay in force and the number of teachers in each scale.					Vide establishment schedule attached.
4. Number of additional teachers proposed to be employed in (1) existing schools and (2) schools to be newly opened during the ensuing year and their scales of pay.					Nil.
5. If the pay of existing teachers if proposed to be raised, the total number of teachers whose pay will be affected showing the present and the proposed scale of pay and the extra provisions made for the purpose.					Nil.

C. J. Narayana Rao
COMMISSIONER, 28/12/49
KODAIKANAL MUNICIPALITY.
29.12.49

EDUCATION

1950 DEPARTMENT.

MS. SERIES.

(1) (14)

clw

1/10/50

G.O. No. 1535 Edm.

DATED 17. 5. 1950.

Sub.

B. E. for 1950-51. Elementary Education

and Municipal Council Kodakkamal.

orders ^{passed} ~~Recorded~~.

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Office of the Director of Public Instruction, Madras.  
Rep. 32 B2/49-50 dated 25-3-1950.

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

Ref: From the Commissioner, No. 6240/49-B1 dated 29-12-1949.

Copy submitted.

2. Revised Estimate for 1949-50. The credit taken for Government grant under Section 37 of the Madras Elementary Education Act should be transferred to that under the proviso to the Section.

3. Expenditure Ordinary in the Revised Estimate is in excess of the approved provision.

4. Only 2 elementary schools are maintained by this Municipal Council and accommodation is inadequate in both.

5. Equipment is insufficient in one school.

6. One of the schools requires a better garden and play-area.

7. The above deficiencies were pointed out last year too; but the Municipal Council does not seem to have taken adequate steps to improve the condition of these schools.

To the Secretary to Government, Education Department, Madras.  
Copy to BS - 3 copies.  
KMR.29.3.

Copy of letter Ref. No. 6240-49-B1 dated 29-12-1949 from the Commissioner, Municipal Council, Kodalkanal to the Director of Public Instruction, Madras.

I send herewith the Budget estimate of the Elementary Education Fund Account of the Municipality for the year 1950-51 together with the Revised Estimate for 1949-50 and a copy of the Council's resolution approving them.

(True Copy) ✓

for Director of Public Instruction.

KODAIKANAL MUNICIPALITY.  
Budget Estimate of the Elementary Education Fund Account for the year 1950-51. 3

| Receipts Ordinary.                                   | Actuals for<br>1948-49. | Revised Estimate<br>for 1949-50 | Budget Estimate<br>for 50-51. |
|------------------------------------------------------|-------------------------|---------------------------------|-------------------------------|
| Opening Balance.                                     | 2563                    | 2475                            | 131 <sup>132</sup>            |
| Education Tax - Gosh<br>Gross Collections.           | 6375                    | 6370                            | 6500                          |
| Deduct Collection Charges.                           |                         |                                 |                               |
| Income from investments. etc.                        | 130                     | 130                             | 130                           |
| House rent. ...                                      | 193                     | 150                             | 150                           |
| Government Grant:                                    |                         |                                 |                               |
| 1. Under section 37 of the<br>Ele. Edn. Act.         | 96                      | 4321<br>96                      | 4400<br>96                    |
| 2. Under Proviso to Sec. 37 of the<br>Ele. Edn. Act. | 5762                    | 96<br>4320                      | 96<br>4400                    |
| Contribution from General Account.                   | 480                     | 4480                            | 4480                          |
| Investments realised.                                | --                      | 1000                            | --                            |
| Deduct - Refunds.                                    | 500                     | 600                             | 500                           |
| Deduct amount transferred to<br>capital.             | --                      | --                              | 1500                          |
| Total.                                               | 12536                   | 11946                           | 13556                         |
| Capital Receipts.                                    |                         | 11947                           |                               |
| Amount transferred from ordinary.                    | --                      | --                              | 1500                          |
|                                                      |                         |                                 | 1500                          |
| Total receipts - Ordinary and capital.               | 12536                   | 11946                           | 15056                         |
| Grand total including<br>opening balance.            | 15099                   | 14421                           | 15187                         |
| Expenditure - Ordinary.                              |                         |                                 | 15188                         |
| Staff-Salaries & allowances                          | 7927                    | 8530                            | 7730                          |
| Dearness allowance                                   | 3578                    | 3660                            | 3250                          |
| Provident Fund                                       | 263                     | 280                             | 316                           |
| Clerks & servants-Peon                               |                         |                                 |                               |
| Salaries & allowances                                | 34                      | 185                             | 260                           |
| Dearness allowance                                   | --                      | 150                             | 220                           |
| Gratuity Bonus fund                                  | --                      | 5                               | 6                             |
| Collection charges                                   | 216                     | 220                             | 220                           |
| Conductress- wages                                   | 240                     | 240                             | 240                           |
| Furniture & apparatus                                | --                      | 500                             | 200                           |
| Library Books & Maps                                 | --                      | 20                              | 20                            |
| Other items                                          | 138                     | 200                             | 200                           |
| Repairs to buildings.                                | 128                     | 200                             | 200                           |
| Investments made                                     | 100                     | 100                             | 100                           |
| Total                                                | 12624                   | 14290                           | 12962                         |
| Expenditure- Capital.                                |                         |                                 |                               |
| Other items                                          | --                      | --                              | 1500                          |
| Total Expr.- Ordy & Capital                          | 12624                   | 14290                           | 14462                         |
| Closing Balance                                      | 2475                    | 132 (131)                       | 725                           |
| Grand Total including Closing<br>Balance             | 15099                   | 14421                           | 15187                         |

Municipal Office,  
Kodaikanal.  
Jb/-27.12.49.

C.R. Manjamasamy  
Commissioner  
Kodaikanal Municipality.

# K O D A I K A N A L M U N I C I P A L I T Y .

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

| Particulars.     | Opening<br>balance. | Receipts | Total. | Expenditure | Closing<br>balance. |
|------------------|---------------------|----------|--------|-------------|---------------------|
| Ordinary Account | 131                 | 13556    | 13687  | 12962       | 725                 |
| Capital Account  | -                   | 1500     | 1500   | 1500        | -                   |
| TOTAL            | 131                 | 15056    | 15187  | 14462       | 725                 |

Municipal Office,  
Kodaikanal.  
Jb/-27.12.49.

C. R. Namyanaaswamy  
COMMISSIONER,  
KODAIKANAL MUNICIPALITY.  
29/12/49

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ELEMENTARY EDUCATION - BOYS SCHOOL.

|     |                            |             |                             |    |        |
|-----|----------------------------|-------------|-----------------------------|----|--------|
| 1.  | Sri R. Krishna Iyer        | Head Master | 40-1 $\frac{1}{2}$ -55-2-75 | 67 | 15-8-0 |
| 2.  | William Carrey             | Assistant.  | 30-1-45                     | 30 | 9-0-0  |
| 3.  | Fathmabibi                 | "           | "                           | 30 | 9-0-0  |
| 4.  | Mrs. K. Paul               | "           | "                           | 45 | 9-0-0  |
| 5.  | Ismail Khan                | "           | "                           | 35 | 9-0-0  |
| 6.  | Mrs. Mary Nathan           | "           | "                           | 33 | 9-0-0  |
| 7.  | " Joyce Samuel             | "           | "                           | 33 | 9-0-0  |
| 8.  | " Joshua Rajamani          | "           | "                           | 33 | 9-0-0  |
| 9.  | Sri Krishnamoorthy         | "           | "                           | 32 | 9-0-0  |
| 10. | " G. Vethamanickam         | "           | "                           | 32 | 9-0-0  |
| 11. | " G. Anthonymuthu Mudaliar | "           | "                           | 30 | 9-0-0  |
| 12. | R. Narasimlu.              | "           | 16- $\frac{1}{2}$ -25       | 16 | 4-8-0  |

GIRLS SCHOOL.

|    |                             |               |            |                  |       |
|----|-----------------------------|---------------|------------|------------------|-------|
| 1. | Mrs. P. Chelladurai         | Head Mistress | 30-1-45    | 44               | 9-0-0 |
| 2. | <del>1st</del> Mrs. Marthal | Assistant     | "          | <del>30</del> 30 | 9-0-0 |
| 3. | Mrs. Grace Rathnavathy      | "             | "          | 30               | 9-0-0 |
| 4. | Conductress                 | "             | Rs. 20-0-0 | Rs. 20-0-0       | "     |

Dearness allowance is paid to all establishment at the revised rates.

C. R. Narayana Murthy  
Commissioner,  
KODAIKANAL MUNICIPALITY

29.12

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Revised Estimate for 1949-50 and Budget Estimate for 1950-51 of the General Fund & Elementary Education Fund accounts of the Municipality with the connected statements & establishments schedule with the proceedings of the finance committee.

Approved.

( True Copy)

Sd. J. Thangadurai,  
Chairman K.M.C.

Commissioner.

Revised estimate for 1949-50 and Budget Estimate for 1950-51 of the General Fund & Elementary Education Fund Accounts of the Municipality with the connected statements and establishment schedule.  
Approved.

Sd. J. Thangadurai,  
Chairman K.M.C.

( True Copy)

C. R. Narayanaswamy  
Commissioner 28/12/49

29.12.49

ensuing year and their scales of pay.

5. If the pay of existing teachers if proposed to be raised, the total number of teachers whose pay will be affected showing the present and the proposed scale of pay and the extra provisions made for the purpose.

Nil.

C. R. Narayanaswamy  
COMMISSIONER 28/12/49  
KODAIKANAL MUNICIPALITY.

29.12.49

Explanation for the deviation made from the sanctioned budget for the year 1949-50.

Receipts.

1. Education Tax - Gross Collection - Credit is taken on the actual demand of Education Tax for the year 1949-50.
2. Income from investments - Actual amount due from investments worked out from the register of investments has been taken credit for 1949-50.
3. House rent - House rent is being collected from the teachers occupying the quarters of the Municipal Elementary School, Observatory and credit is taken in the Revised estimate for 1949-50 at the anticipated amount due in the year.
4. Other receipts - No income is expected in the year 1949-50 under this head, although a provision of Rs.60 is noted in the Budget. No income has been realised under this head in the 1st half of 1949-50.
5. Government grant under proviso to sec. 37 of the Elementary Education Act. Credit of Rs. 4320 only is taken in the Revised Estimate for 1949-50 as it is anticipated that Government Equivalent grant will not be paid on the tax levied on vacant site after 1-10-1947.
6. Amount transferred to capital. No capital works were carried out and there is no proposal for any such work in the year 1949-50. Hence there is no necessity for transferring the amount provided in the budget to capital account.

Expenditure.

1. Pay and allowances of Masters and servants. Provision is made on the probable expenditure under this head.
2. Provident Fund. Provision is made on the anticipated amount due for the payment of Provident Fund.
3. Collection charges. Provision is made on the average expenditure in the previous years.
4. Equipment. Furniture and apparatus. Coir mats have been purchased for the elementary school and the expenditure under this head has reached Rs.254/- Provision for Rs.500 is made for the whole year 1949-50.
5. Library Books and maps. There is no proposal to purchase library books for Rs.100 in 1949-50 as provided in the Budget.
6. Investments. There is no surplus in 1949-50. The amount of interest which is expected from the previous investments will not be paid in cash as the investment is made in the post Office National Savings Certificate, but will be added to the same investment. Hence for account purpose, the amount of interest is shown as received by the Municipality and again re-invested.

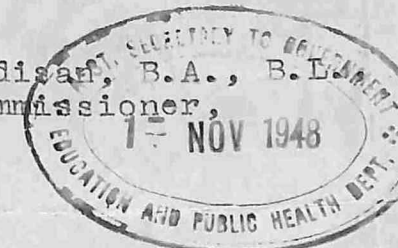
Municipal Office,  
Kodaikanal.  
Jb/-27.12.49.

C. R. Muthuswamy  
COMMISSIONER,  
KODAIKANAL MUNICIPALITY.

29.12.49

LOCAL ADMINISTRATION DEPARTMENT.

From  
Sri. R. Jagadisan, B.A., B.L.  
Municipal Commissioner,  
Kodaikanal.



To  
The Secretary to Government,  
Education & Public Health Department, Madras.  
Through  
The Chairman, Municipal Council,  
Kodaikanal.

Ref. No.4281-48-A1 dated 29--10--48.

Sir,

Sub:-- Tax - Education - Levy in Municipal areas -  
Particulars furnished.

Ref:-- G.O.Ms.No.1606 Edn., dated 22--6--48 and Memorandum  
No.51749-C1-48 Edn., dated 17--9--48.

The Municipal Council is at present levying Education tax  
on vacant & agricultural lands also.

The present levy is 1/16% per half year on the capital value  
of vacant lands and 1% per half year on the annual yield of Agriculture  
lands. The total income of Education tax derived during the year  
1947-48 on the waster & agricultural lands is Rs.1060-11-7 and  
Rs.501-7-4 respectively.

Revised proposals for the levy of the Education tax on the  
basis instructed in Paras 2 and 3 of the G.O. cited above are being  
submitted to the Government through the Examiner of L.F.accounts.

Jb/-29.10.

/ Forwarded /

COMMISSIONER.

Chairman, K.M.C.

Copy to District Inspector of L. F. Accounts, Madura.



F.D.

Extract from the note file of L.A. Dept. regarding the Ele. Edu. Budget of 'Kodai Kanai' Municipality: Para 10 (ii): Ele. Edu. Acct:—

The R.E. for 1949-50 provides for the usual contribution of Rs. 480/- from the General Account to the E.E. Acct. In 1950-51, a contribution of as much as Rs. 4480/- (including Rs. 1500/- for Capital Expenditure) is proposed to be contributed to the E.E. fund. The E.E. fund for 1950-51 is expected to close with a balance of Rs. 725/- . The contributions proposed may be allowed to stand provisionally pending examination of the E.E. Budget. Para. 20 General: The rate of Tax levied in this municipality is 19 % per annum. If necessary, the council will be asked to retrench its expenditure so as to balance its future budgets.

General financial position:— The council cannot contribute anything from the General to the Ele. Edu. Acct. in future. It should make the Lighting Acct. self-supporting by raising suitably the rate of lighting tax, say by 1/2 % per half year. The present rate of Property Tax in the municipality is 19 % per annum, and if the lighting tax is levied at the proposed rate, the total rate will be 20 % only per annum.

⊗ General 10 1/2  
W.D. 2  
Lighting 1 1/2  
Sewerage 3  
Edu. 1  
19

Para 10 (ii).

This Dept. may agree with L.A.

E.C.P. 4 (C1) -

L.B.M.  
2-2-50

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Extract from the report of the ...  
The ... of ...  
...

(1) A. 9. 3. 4

(ii) 10. 10. 1949

A. 4. 11. 1949

1. 1. 1950

C. no: 5418/50

33  
17/5-

p1 ef

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11/5-6/14

[same as that  
sanctioned in G.O. 401/49

16/2/49  
p 21/2  
p 21/2  
p 30/4

2

B.M. 19

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

From the Commissioner, Kodaikanal Rptg.  
No: 6240/49 dt 29. 12. 49 addressed to the P.I.  
From the Director of Public Instruction  
no: 82/49-50 dt 25-3-1950 -

Order no 1535 and 17550.  
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,  
Kodaikanal :-

2. R. E for 1949-50 :-

(i) The credit taken  
for Government contribution under section  
37 of the Elementary Education Act shall  
be revised to Rs 4,321 with reference to G.O. no:  
34 B.M. dt 14th February '50

(ii) The credit taken for  
Government contribution under the proviso  
to section 37 of the Elementary Education Act  
shall be revised to Rs 96.

(iii) The Council is  
permitted to increase the provision made  
under "expenditure - ordinary" from Rs 13,133  
to Rs 14,290.

(iv) The R. E is expected to  
close with a balance of Rs 132.

3. B. E for 1950-51 :-

(i) The credit taken for  
Government contribution under section 37

of the Elementary Education Act should be revised to Rs 4,400.

(ii) The credit taken for Government contribution under the proviso to Section 37 of the Elementary Education Act should be revised to Rs 96.

(iii) The ~~Council is permitted to incur~~ provision made for a capital expenditure of Rs 1,500 is allowed.

(iv) The B.E. is expected to close with a balance of Rs 726.

4. An extract of the remarks of the Director of Public Instruction contained in his endorsement cited is communicated to the <sup>(Kodaikanal Municipality)</sup> ~~Commissioner~~ for information and necessary action. He should ~~see that~~ take steps to improve the condition of the 2 elementary schools maintained by the municipal council.

KA  
15/4/50

KA  
16/5/50

Annexure  
p 5 imp.

Note: (i) The Council is paying Rs 100 at 12 p.p.v and it is getting equivalent contribution. It will not get any additional contribution under Section 37 of the Elementary Education Act according to the recent decision of the Government.

(ii) The Council may be permitted to incur a capital expenditure of Rs 1500 ~~on the B.E.~~ (provision made in the B.E. for

p 3 cf

p 3 cf

p 3 cf

Dpt (W & E)  
15/5  
to Secy  
The Commr,  
Kodaikanal m.p.  
(through the C.C.)  
[with a copy of  
paras 3 to 7 in p 1 cf]  
The D.P.  
The Exr of the Council  
Copy to LA  
28/5.

[A copy of the  
bill to amend the  
E.E. Act is put  
up at C/- for  
see 'M' on p 2/0]

23  
(2) 1950-51) - After taking this into account, the B.E. closes with a balance of Rs 726.

(iii) No additional contribution from the General fund to the Elementary Education fund is necessary. ~~LA need not see~~  
~~not see~~ (iv) The draft above is for approval. LA need not see.

KA  
15/5/50  
16/5/50

KA  
16/5/50

244  
 17-02-21  
 (iii)  
 10/10/21  
 10/10/21

ANNEXURE.

Opening balance  
(as revised) Rs 132

RECEIPTS:

|                                                                                         |        |
|-----------------------------------------------------------------------------------------|--------|
| 1. Education tax                                                                        | 6,300  |
| 2. Fines and Penalties                                                                  |        |
| 3. Income from <del>securities</del> <i>investments</i>                                 | 130    |
| 4. <del>House rent</del>                                                                | 150    |
| 4. School fees                                                                          |        |
| 5. Other receipts                                                                       |        |
| 5. Government Grant                                                                     |        |
| (i) Under Section 37 of the E.E. Act                                                    | 4,400  |
| (ii) under the proviso to Sec. 37 of the Act.                                           | 96     |
| (iii) compensation for the loss of education tax levied as surcharge on profession tax. |        |
| (iv) Adjustment from the A.T.C. grant.                                                  |        |
| 6. Contribution from the General Funds                                                  | 4,480  |
| DEDUCT Refunds.                                                                         | 500    |
| Amount transferred to capital.                                                          | 1,500  |
| Total Ordinary                                                                          | 13,556 |

CAPITAL

|                                  |        |
|----------------------------------|--------|
| Amount transferred from ordinary | 1,500  |
| Total ordinary & capital         | 15,056 |
| Total including opening balance. | 15,188 |

EXPENDITURE.

|                                       |        |
|---------------------------------------|--------|
| 1. Staff:                             |        |
| Salaries & allowances                 | 10,980 |
| Masters                               |        |
| Clerks & servants                     | 480    |
| Contribution to P.F.                  | 316    |
| <del>Bonus fund</del>                 | 6      |
| Edn. tax-collection charges           | 220    |
| <del>contingencies</del>              | 240    |
| 2. CONTINGENCIES & EQUIPMENT          |        |
| Contingencies                         |        |
| House rent                            |        |
| Other items                           |        |
| 2. Equipment:                         |        |
| Furniture & apparatus                 | 200    |
| Library books & maps                  | 20     |
| Other items                           | 200    |
| 3. Prizes & scholarships              |        |
| 3. Repairs to buildings               | 200    |
| 4. <del>Investments</del>             | 100    |
| 5. Interest on and re-payment of debt |        |
| 6. Repayment of advance to Govt.      |        |

Total:

CAPITAL

|                                  |        |
|----------------------------------|--------|
| <del>Lands &amp; buildings</del> | 1,500  |
| Total (ordinary and capital)     | 14,462 |
| Closing balance                  | 726    |

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