

MS. SERIES.

clerk
H. M.

G.O. No. 1719 Edn.

DATED. 7. 6. 1950..

7 6 1950

(16)

Subs.

B. R. for 1950-51. Elementary

Education Fund. Municipal Council.

PRIYAKUANT. Order Passed.

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OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS

Rop. 81 B3/49-50 dated 25th March 1950  
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Sub:--BUDGET ESTIMATE for 1950-51--Elementary Education  
Fund--Municipal Council--Periyakulam.

Ref:--From the Commissioner, Pdl.No.36/49 dated 3-12-49  
\*\*\*\*\*

Copy submitted.

for  
2. Revised Estimate/1949-50:

Expenditure in the Revised Estimate exceeds the approved budget provision. Regarding the provision for Capital Expenditure kind attention of Government is invited to the Director's Reference No.1131 B1/49 dated 16--3--50.

- 3) Increased accommodation is required for 2 schools.
- 4) Equipment is inadequate in two schools.
- 5) Two schools do not maintain gardens; those in the remaining three are reported to be nominal.
- 6) There are no playgrounds at all for two schools. Play area in the remaining three schools is inadequate and unsuitable.

FOR DIRECTOR OF PUBLIC INSTRUCTION

To  
The Secretary to Government,  
Education Department, MADRAS.

Copy to B3--3 copies.

Clb.29--3--50.

Copy of letter No.Roc.No.Pdl.36/49 dated 3-12-1949 from the  
Commissioner, Periyakulam Municipality to the Director of  
Public Instruction, MADRAS

Sub:--BUDGET ESTIMATE--Elementary Education Fund--  
Periyakulam Municipality--1950-51.  
\*\*\*\*\*

I submit herewith the Budget Estimate of the Elementary  
Education Fund of this Council for 1950-51 in duplicate with  
a schedule of establishment, a copy of Municipal Council's  
resolution No.564 dated 29-11--49 approving of the Budget  
along with a copy of Finance Committee's recommendations and a copy  
of the explanatory note.

I request the Budget may kindly be approved.

(SD) x x x x x x x x x

COMMISSIONER

(TRUE COPY)

FOR DIRECTOR OF PUBLIC INSTRUCTION

CLB.29--3--50.

PERIYAKULAM MUNICIPALITY.

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

| Head of Account                                                               | Actuals for<br>1948-49 | Revised Estimate<br>1949-50 | Estimate Budget<br>50-51. | Remarks.   |
|-------------------------------------------------------------------------------|------------------------|-----------------------------|---------------------------|------------|
| <b>Receipts Ordinary.</b>                                                     |                        |                             |                           |            |
| Opening Balance                                                               | 2877                   | 9                           | 9                         | 8,65       |
| Education Tax Gross collection                                                | 8733                   | 9300                        | 9300                      | 9370       |
| Government Grant:-                                                            |                        | 5167                        | 5167                      | 5165       |
| i. Under Sec. 37, E.E Act                                                     | 4175                   | 5164                        | 5580                      |            |
| ii. Proviso to Sec.37                                                         | 1063                   | 1063                        | 1063                      | 1218       |
| Contribution from General Account                                             | 2552                   | 21813                       | 16347                     |            |
| Arrear Toll Compensation grant to<br>wipe off deficit: ...                    | 7064                   |                             |                           |            |
| Deduct: Refunds                                                               | - 20                   | - 20                        | -20                       |            |
| Amount transferred to Capital                                                 | ---                    | - 8000                      | ---                       |            |
| Other receipts                                                                | 996                    |                             |                           |            |
|                                                                               | 23324                  | 29320                       | 32270                     | 32,080     |
| <b>CAPITAL</b>                                                                |                        |                             |                           |            |
| Government Grants                                                             |                        | 4000                        | 4,000                     | 2ax 2490   |
| Transferred from Capital                                                      | 1134                   | 8000                        |                           | Int. 1/290 |
| Total Ordinary & Capital                                                      | 24458                  | 41320                       | 32270                     | 36,080     |
| Grand Total including<br>Opening balance.                                     | 27336                  | 41329                       | 32279                     | 44,245     |
| <b>EXPENDITURE-Ordinary.</b>                                                  |                        |                             |                           |            |
| Staff Salaries & Allowances                                                   | 14411                  | 15760                       | 15850                     |            |
| D.A.                                                                          | 8443                   | 8850                        | 8850                      |            |
| Clerks and servants Pay & DA.                                                 | 414                    | 420                         | 420                       |            |
| Contribution to Provident fund                                                | 780                    | 950                         | 950                       |            |
| Collection charges:                                                           | 670                    | 690                         | 690                       |            |
| <b>CONTINGENCIES:-</b>                                                        |                        |                             |                           |            |
| House Rent                                                                    | 1388                   | 1550                        | 1550                      |            |
| Other Items                                                                   | 204                    | 300                         | 300                       |            |
| Furniture & Apparatus                                                         | 1014                   | 100                         | 2000                      |            |
| Library Books & Maps                                                          | 3                      | 150                         | 50                        |            |
| Other Items                                                                   | ---                    | 500                         | 200                       |            |
| Prizes & Scholarships (free<br>supply of books & slates to<br>Harijan pupils) |                        |                             | 150                       |            |
| Repairs to Buildings                                                          |                        | 50                          | 50                        |            |
| Compound wall to the play ground                                              |                        |                             | 1200                      |            |
| Total Expenditure-Ordinary:                                                   | 27327                  | 29320                       | 32270                     |            |
| <b>CAPITAL:-Lands &amp; buildings</b>                                         |                        | 12000                       | 12,000                    |            |
| Total Expr. Ordinary & Capital:                                               | 27327                  | 41320                       | 32270                     | 44,260     |
| <b>CLOSING BALANCE:</b>                                                       | 9                      | 8,165                       | 9                         | -150       |
| Total including closing balance:                                              | 27336                  | 41329                       | 32279                     | 44,245     |

37,485  
31/12/50  
COMMISSIONER 31/12/50

| Head of Account                                           | Actuals for 1948-49 | Revised Estimate Budget 1949-50 | Remarks |
|-----------------------------------------------------------|---------------------|---------------------------------|---------|
| Receipts Ordinary                                         |                     |                                 |         |
| Opening Balance                                           | 2377                | 2                               |         |
| Education Tax Gross collection                            | 8733                | 9300                            |         |
| Government Grant:-                                        |                     |                                 |         |
| i. Under Sec. 37, M.E. Act                                | 1175                | 2164                            |         |
| ii. Proviso to Sec. 37                                    | 1003                | 1003                            |         |
| Contribution from General Account                         | 2552                | 21213                           |         |
| Transfer Toll Compensation Grant to wipe off deficit      | 7064                |                                 |         |
| Deficit: Refunds                                          | - 20                | - 20                            |         |
| Amount transferred to Capital                             | ---                 | - 8000                          |         |
| Other receipts                                            | 296                 | ---                             |         |
|                                                           | 23321               | 29320                           |         |
| Capital                                                   |                     |                                 |         |
| Government Grants                                         | 1134                | 1000                            |         |
| Transferred from Capital                                  | ---                 | 8000                            |         |
| Total Ordinary & Capital                                  | 24455               | 41320                           |         |
| Grand Total including Opening balance.                    | 27336               | 41329                           |         |
| EXPENDITURE-Ordinary.                                     |                     |                                 |         |
| Staff Salaries & Allowances                               | 1711                | 15250                           |         |
| D.A.                                                      | 813                 | 8250                            |         |
| Grants and servants Pay & DA.                             | 114                 | 120                             |         |
| Contribution to Provident Fund                            | 780                 | 250                             |         |
| Collection charges                                        | 670                 | 600                             |         |
| House Rent                                                | 1308                | 1250                            |         |
| Other Items                                               | 201                 | 300                             |         |
| Furniture & Apparatus                                     | 1014                | 2000                            |         |
| Library Books & Maps                                      | 3                   | 150                             |         |
| Other Items                                               | ---                 | 50                              |         |
| Printing & Stationery (free supply of books & stationery) | ---                 | 200                             |         |
| Lighting (free)                                           | ---                 | 150                             |         |
| Repairs to buildings                                      | ---                 | 50                              |         |
| Grants to the play ground                                 | ---                 | 1500                            |         |
| Total Expenditure-Ordinary                                | 27337               | 29320                           |         |
| Total: Income & Buildings                                 | 12000               | ---                             |         |
| Total Income: Ordinary & Capital                          | 27337               | 41320                           |         |
| Grand Total                                               | 27337               | 41320                           |         |

PERIYAKULAM MUNICIPALITY.  
 Statement showing the number of Schools maintained by this council.

|                                                                                                                                                                                                                   | Std. V            | Standard VIII |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|---------------|
| No. of Schools on the date of budget                                                                                                                                                                              | 3                 | 2             |
| No. proposed to be opened next year                                                                                                                                                                               | Nil.              |               |
| Total No. of teachers employed in all the schools under the management of local body on the date of budget:                                                                                                       |                   | 36            |
| No. of additional teachers proposed to be employed:-                                                                                                                                                              |                   |               |
| i. Existing Schools                                                                                                                                                                                               | Nil               |               |
| ii. Schools to be opened newly during the ensuing year                                                                                                                                                            | Nil.              |               |
| If the pay of the existing teachers is proposed to be revised the total No. of teachers whose pay will be affected showing the permanent and proposed scales of pay and the extra provision made for the purpose. | No such proposal. |               |

Municipal Office,  
 Periyakulam.  
 Dated. 3-12-49

*L. Ramaswamy*  
 COMMISSIONER 3/12/49

Periyakulam Municipality.  
Schedule of Elementary Education Establishment.

| Name of Teacher                    | Grade         | Scale         | Pay on 1-4-50. |
|------------------------------------|---------------|---------------|----------------|
| <b>Boys School Tenkarai.</b>       |               |               |                |
| 1. Sri P.V.Srinivasa Iyer          | Secondary     | 40-1½-55-2-75 | 47½ 5          |
| 2. " V.Sundararaju Naidu           | Higher        | 30-1-45       | 35             |
| 3. " S.Palanichami pillai          | "             | "             | 35             |
| 4. " K.S.Ratnagiriswara Iyer       | "             | "             | 34             |
| 5. " T.K.Rajagopalan               | "             | "             | 33             |
| 6. " Abdul Hameedkhan              | "             | "             | 31             |
| 7. " R.Jothiammal                  | "             | "             | 31             |
| 8. " B.Rathinam                    | "             | "             | 30             |
| 9. " S.Jesudasan                   | Lower         | 23-1-33       | 26             |
| <b>BOYS SCHOOL KEELAVADAKARAI:</b> |               |               |                |
| 1. Sri K.Subramaniam               | Secondary     | 40-1½-55-2-75 | 47½ 5          |
| 2. " P.Palanichami                 | "             | "             | 44½            |
| 3. " L.Sethuraman                  | "             | "             | 40             |
| 4. " M.Diraiswamy Nadar            | Higher        | 30-1-45       | 36             |
| 5. " A.S.Subramania Iyer           | "             | "             | 34             |
| 6. Syed Abdull                     | "             | "             | 34             |
| 7. " K.Muthuveeraswamy             | "             | "             | 34             |
| 8. V.Nahayaswami                   | "             | "             | 32             |
| 9. C.Jayamari                      | "             | "             | 31             |
| Sweeper                            |               |               | 5              |
| <b>BAZAAR STREET GIRLS SCHOOL.</b> |               |               |                |
| 1. Mrs Chellamani Joseph           | Secondary     | 40-1½-55-2-75 | 46             |
| 2. J.J.Gnanavaram                  | "             | "             | 43             |
| 3. D.Pakkian                       | Higher        | 30-1-45       | 36             |
| 4. R.Rajammal                      | "             | "             | 35             |
| 5. M.Subbalaxmi                    | "             | "             | 34             |
| 6. A.Chinnammal                    | "             | "             | 31             |
| 7. F.Gnanambal                     | "             | "             | 31             |
| 8. C.Grace                         | Prevocational | "             | 31             |
| Sweeper                            |               |               | 5              |
| House Rent                         |               |               | 40             |
| <b>GIRLS SCHOOL VADAKARAI.</b>     |               |               |                |
| 1. Mrs. D.Ponnammal                | Higher        | "             | 36 5           |
| 2. D.Manonmani                     | "             | "             | 35             |
| 3. T.Pappammal                     | "             | "             | 33             |
| 4. M.Muthammal                     | "             | "             | 32             |
| 5. M.Velammal                      | "             | "             | 32             |
| 6. K.Chinnammal                    | "             | "             | 31             |
| Sweeper                            |               |               | 4              |
| <b>Mohamadan GIRLS SCHOOL:</b>     |               |               |                |
| 1. Mrs Ranjithammal                | "             | "             | 36 5           |
| 2. V.Arulmary                      | "             | "             | 35             |
| 3. S.Vedan ammam                   | "             | "             | 32             |
| 4. Rajammal                        | "             | "             | 31             |
| Sweeper                            |               |               | 4              |
| House Rent                         |               |               | 25             |
| Maruthamuthu                       | School peon   | 16-5-25       | 17             |
| House Rent to Boys School Tenkarai |               |               | 23-12-0        |
| House Rent to -do- Keelavadakarai  |               |               | 43.            |

Municipal Office,  
Periyakulam.  
Dated. 3-12-49

Periyakulam Municipality.  
COMMISSIONER, 3/12/49

3/12

3.12.49

Statement showing the number of Schools maintained by this Council.

No. of Schools on the date of budget  
No. proposed to be opened next year

Total No. of teachers employed in all the schools under the management of local body on the date of budget

No. of additional teachers proposed to be employed:-

i. Existing schools  
ii. Schools to be opened newly during the ensuing year  
If the pay of the existing teachers is proposed to be revised the total No. of teachers whose pay will be affected No such provision made for the purpose.

Municipal Office,  
Periyakulam.  
Dated. 3-12-49

Explanatory Note.

Receipts : Increased credit by way of Education Tax has been taken both in the revised estimate and in the budget estimate ~~has been~~ taken based on the actual demand for the I half of 1949-50.

A sum of Rs.8000/- has been transferred to Capital for meeting the Council's share of constructing a School Building in Tenkarai.  
Capital: The Government have in G.O.No.3004, Edn., dated 26-9-49 sanctioned a grant of Rs.4000/- for constructing a school building. This amount has been taken credit.

Expenditure:

Revised Estimate:-No variation from the Budget estimate for 1949-50 except the provision under Equipment-other items has been increased to Rs.500/- for the supply of articles required for spinning Viz. Thaklies, charkas etc to the ~~pupils~~ Schools.

Budget Estimate 1950-51

A sum of Rs.12,000/- has been provided under capital for constructing a School Building in Tenkarai. Plans and Estimates are pending Technical sanction by the Director of Public Instruction, Madras.

BUDGET ESTIMATE FOR \*( 1950-51)

Furniture: A sum of Rs.2000/- has been provided for the supply of desks and benches to the Municipal Higher Elementary School, Keelavadakarai

Prizes: A sum of Rs. 150/- has been provided for the supply of books and slates to the poor Harijan pupils.

Play ground: A site has been got alienated for use as Play ground. It has been proposed to erect a compound wall to this site. A sum of Rs.1200/- has been provided for this.

GENERAL:

The deficit shown both in the Revised Estimate for 1949-50 and in the Budget Estimate for 1950-51 has to be met from a contribution from General funds.

As the position of the General Account is also not sound steps have to be taken to make the Elementary Education Fund Account self supporting. The council has promised to reconsider the question of increasing the Education Tax while approving the Budget for 1951-52.

Municipal Office,  
Periyakulam.  
Dated. 3 -12-49

*L. Perumal*  
Commissioner, 3/12/49  
Periyakulam Municipality.

3/12

3.12.49

| Pay on 1-1-50. | Grade     | Teacher                  |
|----------------|-----------|--------------------------|
| 175            | Secondary | 1. V. G. Srinivasan Iyer |
| 85             | "         | 2. S. Srinivasan Iyer    |
| 85             | "         | 3. S. Srinivasan Iyer    |
| 85             | "         | 4. S. Srinivasan Iyer    |
| 85             | "         | 5. S. Srinivasan Iyer    |
| 85             | "         | 6. S. Srinivasan Iyer    |
| 85             | "         | 7. S. Srinivasan Iyer    |
| 85             | "         | 8. S. Srinivasan Iyer    |
| 85             | "         | 9. S. Srinivasan Iyer    |
| 85             | "         | 10. S. Srinivasan Iyer   |
| 85             | "         | 11. S. Srinivasan Iyer   |
| 85             | "         | 12. S. Srinivasan Iyer   |
| 85             | "         | 13. S. Srinivasan Iyer   |
| 85             | "         | 14. S. Srinivasan Iyer   |
| 85             | "         | 15. S. Srinivasan Iyer   |
| 85             | "         | 16. S. Srinivasan Iyer   |
| 85             | "         | 17. S. Srinivasan Iyer   |
| 85             | "         | 18. S. Srinivasan Iyer   |
| 85             | "         | 19. S. Srinivasan Iyer   |
| 85             | "         | 20. S. Srinivasan Iyer   |
| 85             | "         | 21. S. Srinivasan Iyer   |
| 85             | "         | 22. S. Srinivasan Iyer   |
| 85             | "         | 23. S. Srinivasan Iyer   |
| 85             | "         | 24. S. Srinivasan Iyer   |
| 85             | "         | 25. S. Srinivasan Iyer   |
| 85             | "         | 26. S. Srinivasan Iyer   |
| 85             | "         | 27. S. Srinivasan Iyer   |
| 85             | "         | 28. S. Srinivasan Iyer   |
| 85             | "         | 29. S. Srinivasan Iyer   |
| 85             | "         | 30. S. Srinivasan Iyer   |
| 85             | "         | 31. S. Srinivasan Iyer   |
| 85             | "         | 32. S. Srinivasan Iyer   |
| 85             | "         | 33. S. Srinivasan Iyer   |
| 85             | "         | 34. S. Srinivasan Iyer   |
| 85             | "         | 35. S. Srinivasan Iyer   |
| 85             | "         | 36. S. Srinivasan Iyer   |
| 85             | "         | 37. S. Srinivasan Iyer   |
| 85             | "         | 38. S. Srinivasan Iyer   |
| 85             | "         | 39. S. Srinivasan Iyer   |
| 85             | "         | 40. S. Srinivasan Iyer   |
| 85             | "         | 41. S. Srinivasan Iyer   |
| 85             | "         | 42. S. Srinivasan Iyer   |
| 85             | "         | 43. S. Srinivasan Iyer   |
| 85             | "         | 44. S. Srinivasan Iyer   |
| 85             | "         | 45. S. Srinivasan Iyer   |
| 85             | "         | 46. S. Srinivasan Iyer   |
| 85             | "         | 47. S. Srinivasan Iyer   |
| 85             | "         | 48. S. Srinivasan Iyer   |
| 85             | "         | 49. S. Srinivasan Iyer   |
| 85             | "         | 50. S. Srinivasan Iyer   |
| 85             | "         | 51. S. Srinivasan Iyer   |
| 85             | "         | 52. S. Srinivasan Iyer   |
| 85             | "         | 53. S. Srinivasan Iyer   |
| 85             | "         | 54. S. Srinivasan Iyer   |
| 85             | "         | 55. S. Srinivasan Iyer   |
| 85             | "         | 56. S. Srinivasan Iyer   |
| 85             | "         | 57. S. Srinivasan Iyer   |
| 85             | "         | 58. S. Srinivasan Iyer   |
| 85             | "         | 59. S. Srinivasan Iyer   |
| 85             | "         | 60. S. Srinivasan Iyer   |
| 85             | "         | 61. S. Srinivasan Iyer   |
| 85             | "         | 62. S. Srinivasan Iyer   |
| 85             | "         | 63. S. Srinivasan Iyer   |
| 85             | "         | 64. S. Srinivasan Iyer   |
| 85             | "         | 65. S. Srinivasan Iyer   |
| 85             | "         | 66. S. Srinivasan Iyer   |
| 85             | "         | 67. S. Srinivasan Iyer   |
| 85             | "         | 68. S. Srinivasan Iyer   |
| 85             | "         | 69. S. Srinivasan Iyer   |
| 85             | "         | 70. S. Srinivasan Iyer   |
| 85             | "         | 71. S. Srinivasan Iyer   |
| 85             | "         | 72. S. Srinivasan Iyer   |
| 85             | "         | 73. S. Srinivasan Iyer   |
| 85             | "         | 74. S. Srinivasan Iyer   |
| 85             | "         | 75. S. Srinivasan Iyer   |
| 85             | "         | 76. S. Srinivasan Iyer   |
| 85             | "         | 77. S. Srinivasan Iyer   |
| 85             | "         | 78. S. Srinivasan Iyer   |
| 85             | "         | 79. S. Srinivasan Iyer   |
| 85             | "         | 80. S. Srinivasan Iyer   |
| 85             | "         | 81. S. Srinivasan Iyer   |
| 85             | "         | 82. S. Srinivasan Iyer   |
| 85             | "         | 83. S. Srinivasan Iyer   |
| 85             | "         | 84. S. Srinivasan Iyer   |
| 85             | "         | 85. S. Srinivasan Iyer   |
| 85             | "         | 86. S. Srinivasan Iyer   |
| 85             | "         | 87. S. Srinivasan Iyer   |
| 85             | "         | 88. S. Srinivasan Iyer   |
| 85             | "         | 89. S. Srinivasan Iyer   |
| 85             | "         | 90. S. Srinivasan Iyer   |
| 85             | "         | 91. S. Srinivasan Iyer   |
| 85             | "         | 92. S. Srinivasan Iyer   |
| 85             | "         | 93. S. Srinivasan Iyer   |
| 85             | "         | 94. S. Srinivasan Iyer   |
| 85             | "         | 95. S. Srinivasan Iyer   |
| 85             | "         | 96. S. Srinivasan Iyer   |
| 85             | "         | 97. S. Srinivasan Iyer   |
| 85             | "         | 98. S. Srinivasan Iyer   |
| 85             | "         | 99. S. Srinivasan Iyer   |
| 85             | "         | 100. S. Srinivasan Iyer  |

Subject :- Read Commissioners note that the Revised Estimate of receipts and charges for 49-50 and the Budget Estimate for 50-51 may be approved and that ways and means may be found for avoiding deficits under the Lighting, Education and Private Scavenging Accounts if more amenities are to be provided to the public from General Funds.

Resolution:- The Revised Estimate for 49-50 is approved. The Budget Estimate for 50-51 with the Finance Committees Recommendations are approved.

(sd) P.A.Ramaswami Chettiar,  
29-11-'49.  
Vice-Chairman.

Copy of the Finance Committees Resolution dated 28-11-49.

The Revised Estimate for 49-50 and the Budget Estimate for 50-51 are approved. As the provision made for supply of dress to thotties is insufficient it is recommended that this may be utilised for providing compound wall to the school play ground. Steps may be taken for the permanent alienation of the site.

To wipe off the deficit under the Lighting Account, it is recommended that the number of burning hours per month for street lights may be reduced from 277½ to 251 and the charges for consumption of energy for street lighting may be got reduced from 0-2-0 to 0-1-6 per unit.

It is recommended that the question of wiping off the recurring deficit under the Elementary Education and Private Scavenging Accounts may be considered while preparing the revised estimate next year.

It is also recommended that the licence fees on certain D & O Trades as suggested by the Municipal Health Officer may be enhanced as altered now and brought into force from 50-51.

(sd) P.A.Ramaswami Chettiar,  
28-11-49.  
Vice-Chairman,

/True Copies/

ASN/3.12.

Commissioner. 3/12/49

3/12/49

Municipal Office,  
Periyakulam.  
Dated. 3-12-49

Periyakulam Municipal Council,  
Periyakulam.  
Dated. 3-12-49

The deficit shown both in the Revised Estimate for 1949-50 and in the Budget Estimate for 1950-51 has to be met from a contribution from General Funds. As the position of the General Account is also not sound steps have to be taken to make the Elementary Education Fund Account self supporting. The Council has promised to reconsider the question of increasing the Education Tax while approving the Budget for 1951-52.

Play Ground: A site has been got alienated for use as Play Ground. It has been proposed to erect a compound wall to this site. A sum of Rs.1200/- has been provided for this.

Trices: A sum of Rs.150/- has been provided for the supply of books and slates to the poor Lathian pupils.

Furniture: A sum of Rs.2000/- has been provided for the supply of desks and benches to the Municipal Higher Elementary School, Neelavandharai.

A sum of Rs.12,000/- has been provided under capital for constructing a School Building in Tenkasi. Plans and Estimates are pending Technical sanction by the Director of Public Instruction, Madras.

Revised Estimate:- No variation from the Budget estimate for 1949-50 except the provision under Education - other items has been increased to Rs.500/- for the supply of articles required for spinning Vix. Thakies, charkas etc to the pupils in Schools.

Capital: The Government have in G.O.No.300A, Dn., dated 28-9-49 sanctioned a grant of Rs.1,000/- for constructing a school building. This amount has been taken credit.

Explanatory Note: Receipts: Increased credit by way of Education Tax has been taken both in the revised estimate and in the Budget estimate for 1949-50. Taxes based on the actual demand for the 1st half of 1949-50.

15  
Extract of L.A. note regarding Ele. Edu. Budget of Periyakulam Municipality.

Para 7 (ii) - Transfer from General Account to Elementary Education Account :-

The usual contribution is Rs. 2,552/- while the contribution approved in the B.E. for 1949-50 is Rs. ~~15,767~~ 15,767/-. The R.E. for 1949-50 provides for a contribution of Rs. 21,813/- to the E.E. Acct. of this, a sum of Rs. 9,330/- represents the sale proceeds of municipal land which the Council proposes to utilise to meet its share of the cost of the Municipal School buildings. The Commissioner requests that the Council's proposal may be approved. He may be asked to address the Government separately in the matter. The contribution proposed for 1950-51 is Rs. 16,347/-. With the above contribution the E.E. Acct. is expected to close with a nominal balance of Rs. 9/-. The contribution proposed may be allowed to stand pending the examination of the E.E. budget.

Para 14 - Capital Expenditure :- The R.E. for 1949-50 provides for a capital expenditure of Rs. 33,500/- of which a sum of Rs. 15,000/- is proposed to be met from Government Grants for construction of a maternity home.

General financial position :- There will be a small surplus of Rs. 2,632/- in the General Account. E.R.P. 4. Deptt. will however have to consider the question of balancing the Ele. Edu. budget without having the necessity for the unduly large contribution of Rs. 16,341/- as the General Account cannot afford to make such a large contribution without detriment to General services.

Para 7 (ii) : Ele. Edu. Fund : E.R.P. 4. (C1) :-

This Department may agree with L.A. 'A' above : General financial position. This will be considered while examining the Ele. Edu. Budget.

I. B. M.  
(18-1-50)



LOCAL ADMINISTRATION DEPARTMENT.

From: Sri N. Kannuswamy Nayudu, B.A.,  
Commissioner,  
Periyakulam Municipality,  
Periyakulam.

To  
The Secretary to Government of  
Madras,  
Education & Public Health  
Department, MADRAS.  
Through  
The Examiner of Local Fund  
Accounts,  
MADRAS.  
Through  
The District Inspector of Local  
Fund Accounts, Madras, &  
The Chairman, Municipal Council,  
Periyakulam.

Sir,

L.DIS. 5330-48 dated 2.8.1948.

SUBJECT: TAX - Education - Periyakulam Municipality - levy in  
municipal areas - particulars furnished.

\*\*\*\*\*  
(H) Reference: Government Order No. 1606 Education dated 22.6.1948.

At present the Periyakulam Municipal Council is levying  
education tax on the annual value of properties at the rate of  
~~2 1/2%~~ but as directed by the Government in their above Order  
the Council has, in its resolution No. 280 dated 30.7.1948,  
(copy enclosed) resolved that education tax may be levied at  
12 1/2% of the property tax which, I request, may kindly be  
approved.

m.s.-3.8.48.

18/3.8.48.

/Forwarded/

M. Kannuswamy  
3.8.48  
Commissioner

m.s.-3.8.48.

S. Santanarajam  
Chairman, P.M.C., 5/8/48

Proceedings of the Municipal Council, Periyakulam  
passed at its ordinary meeting held at 5-30 P.M.  
on Friday, the 30th July 1948.

X  
Resolution No. 280:-

Read Government Order No. Ms. 1606 Education dated 2.6.48  
directing levy of Education tax on properties and lands as a  
percentage of the property tax and calling for proposals for  
such levy in cases where the above procedure has not been  
followed and the Commissioner's note thereon.

Resolved that education tax may be levied at 12 1/2% of the

property tax.

-2-



Sd/- S. Santhanakrishnan, Municipal Chairman,  
30-7-1948.

/True extract/

m.s.-3.8.48.

*N. Karunadasan*  
3.8.48  
Commissioner

*10/3.8.48*  
*17/3.8.48*

C. no : 5241/50

Ex (D)

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

From the Commission, Periyakulam Municipality  
No : 5330/48 dt 2-8-1948 and 3-8-1948  
From the Commission, Periyakulam Municipality  
No : 36/49 dt 3-12-1949 addressed to the Sd/-  
From the Director of Public Instruction  
No : 81/49 dt 25-3-1950

Order No : 1719 Ex. dt. 7-1-50

Rs  
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, Periyakulam :-

2. R. E for 1949-50 :-

(i) The credit taken for  
Government contribution under Section 37 of the  
Elementary Education Act should be raised to  
Rs 5,165.

(ii) The credit taken for  
Government contribution under the proviso to section  
37 of the Elementary Education Act should be raised  
to Rs 1,218.

(iii) The credit taken for a  
sum of Rs 4,000 under "Government grant" should  
be deleted and may be provided for in the  
B. E for 1950-51, with reference to Govt memo  
no : 3251/50-2 D. E. dt 21-3-1950. The provision made  
for a capital ~~expenditure~~ expenditure of Rs 12,000  
under "Lands and buildings" should be deleted  
and may be provided for in the B. E for 1950-51.

(iv) The ~~same~~ Council is permitted  
to increase the provision made under "expenditure -  
ordinary" from Rs 28,820 to Rs 29,820 -

(v) Revised with reference to the orders above, the R.E. is anticipated to close with a balance of Rs 8,165.

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

(i) The proposal of the Municipal Council to levy education tax on all the three classes of property i.e. buildings, agricultural lands and vacant lands at 12 1/2% of property tax per annum is approved. The Council should levy Education tax on vacant lands with effect from 1-10-1950.

(ii) The credit taken for Government contribution under Section 37 of the Elementary Education Act should be reduced to Rs 5,165 (same as that in the R.E.).

(iii) The credit taken for Government contribution under the proviso to Section 37 of the Elementary Education Act should be increased to Rs 1,218.

(iv) Revised with reference to the orders above, the B.E. is anticipated to close with a deficit of Rs 50. The Council should economise expenditure to this extent.

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

Annexure  
p. 2 in p. 1.

Periyakulam M.C. (through the C.C.) with a copy paras 3 to 6 in p. 1 of the D.P. 1. The Exp. of the C.C. Copy to LA. 38/5

### ANNEXURE.

Opening balance (as revised)

Rs 8,165

#### RECEIPTS:

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

(i) Under Section 37 of the E.E. Act

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

(iii) compensation for the loss of education tax levied as surcharge on profession tax.

(iv) Adjustment from the A.T.C. grant.

7. Contribution from the General Funds

DEDUCT Refunds.

Amount transferred to capital.

Total Ordinary

#### CAPITAL

Government Grant. Amount transferred from ordinary

Total ordinary & capital

Total including opening balance.

9,335

5,165

1,218

16,347

20

32,045

4,000

36,045

44,210

#### EXPENDITURE.

1. Staff:

Salaries & allowances

Masters

Clerks & servants

Contribution to P.F.

Edn. tax-collection charges

2. CONTINGENCIES & EQUIPMENT

Contingencies

House rent

Other items

Equipment:

Furniture & apparatus

Library books & maps

Other items

3. Prizes & scholarships

4. Repairs to buildings

5. Interest on and re-payment of debt

6. Repayment of advance to Govt.

CAPITAL

Lands & buildings

Total (ordinary and capital)

Closing balance

Rs

24,700

420

950

690

1,550

300

2,000

50

200

150

1,250

32,260

12,000

44,260

-50

B. E. for 1950-51 - Elementary Education Fund - Municipal Council, Periyakulam - ~~Adm. Fund~~ -

From The Commissioner, Periyakulam Rplg.  
No: 5330/48 dt 2-8-1948 + 3-8-1948  
From The Commissioner, Periyakulam. Rplg.  
No: 36/49 dt 3-12-1949 addressed to the D.P.1  
From The Director of Public Instruction  
No: 81/49-50 dt 25-3-1950 -

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

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

(i) The credit taken for Government contribution under Section 37 of the Elementary Education Act should be revised to Rs 5,165.

(ii) The credit taken for Government contribution under the proviso to Section 37 of the Elementary Education Act should be revised to Rs 1218.

(iii) The credit taken for a contribution of Rs 21,813 from the General Fund to the Elementary Education Fund may be allowed to stand.

(iv) In view of memo no: 3751/50-2 dt B.M. dt 31.3.1950, the credit taken for an amount of Rs 4,000 under Government grant should be deleted and may be provided for in the B.E. for 1950-51.

(v) In view of item (iv) above, the provision made for a capital expenditure of Rs 12,000 under "Land and buildings" should be deleted and may

p17-20 cf

p3 cf

p1 cf

p5 cf

p5 cf

p5 cf

p12/2

p5 cf

p5 cf

be provided for in the R.E. for 1950-51.

(vi) The "expenditure - ordinary" exceeds the budget allotment. This may be approved -

(vii) Revised with reference to the suggestions above, the R.E. is anticipated to close with a balance of Rs 8,165.

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

(i) No Education tax is levied on vacant lands in this municipality. The Commissioner submitted proposals to levy Education tax on vacant lands at 12 1/2% of property tax per annum or 2 1/2% of property rental. The proposal is anticipated to fetch an additional income of Rs 70 only. The proposal may be accepted & the Council asked to levy the ~~tax~~ ~~on vacant lands~~ accordingly. It may take effect from 1-4-1950 -

(ii) The credit taken for Government ~~part~~ contribution under Section 37 of the Elementary Education Act should be reduced to 5,165 (same as that in the R.E.)

(iii) The credit taken for Government contribution under the proviso to Section 37 of the Elementary Education Act should be increased to Rs 1218.

(iv) The rate of Education tax levied in this municipality is 2 1/2% of p.v. & the rate of Government contribution is 1 1/2% of p.v. The Council will not get any additional contribution under Section 37 of the Elementary Education Act <sup>according to</sup> the recent decision of the Government.

(v) Revised w.r.t. the suggestions above, the R.E. is anticipated to close with a deficit of Rs 15. In their General budget, LA have stated that this Department should consider the question of balancing the Elementary Education budget without having the

pp 17-19 of

p 54

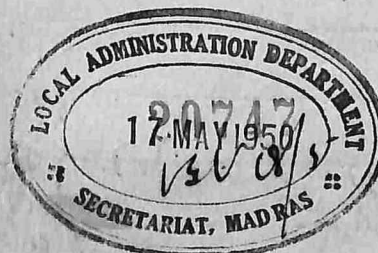
p 54

p 54

$$\textcircled{x} \frac{2}{3} \times 5165 = \frac{10,330}{3} \text{ or } 3,443 \frac{1}{3}$$

$$\begin{array}{r} 16,347 \\ 12,670 \\ \hline 4,347 \\ 15 \\ \hline 4,362 \end{array}$$

Edu. no. 5411/50-1-D  
17-5-50



P. S. CP

A/44  
vide Para 7(ii)  
on p. 98 of (A)

necessity for the unduly large contribution of Rs 16,341, as the General account cannot afford to make such a large contribution without detriment to General services. It will be observed that even after taking the above contribution into account, the R.E. is anticipated to close with a deficit of Rs 15. The only course open to ~~reduce~~ <sup>avoid</sup> the contribution is to increase the rate of Education tax. If the rate of Education tax is increased to the maximum of 5% of p.v. an income of Rs 9,000 may be anticipated by way of proceeds of Edn. tax and Rs 3,000 by way of contribution under Section 37 of the Elementary Education Act. There will be a balance of Rs 4,362 which cannot be met by any other source at present. LA may be requested to state whether ~~the~~ <sup>the General fund</sup> can contribute this amount ~~for the General fund~~. If this is not possible, the budget will close with a deficit of Rs 4,362 and the question of avoiding this deficit may be considered while examining the R.E. for 1950-51. LA may see ~~the~~ <sup>it</sup> for remarks prior to circulation.

12/5/50  
13/5/50  
16/5/50  
L.A. no.

L.P.D.  
c.

Pl. See the note of Edn. Deptt. from P. 1 above.  
Para. 3(v) of the note:- The Contributions shown in the Edn. budget & those provided for in the General Budget are the same. viz. Rs. 21813 for 1948-49 & Rs. 16,347 for 1949-50 against the

The usual contribution of Rs. 2552/-  
 Attention is invited to the notes of  
 this Deptt. on pp. 101-102 of G.O. no.  
 213-L.O. dated 28.1.50. As the Genl.  
 Account of the Council for the  
 current year is expected to close  
 with a sufficient balance ~~Rs. 12,022~~  
 Rs. 12,022, against the required  
 minimum balance of Rs. 7,200, it  
 seems unnecessary to increase the  
 rate of education tax from ~~2 1/2%~~  
 to ~~5% per annum with effect from~~  
~~1-4-51 in the current year. The~~  
~~question of increasing the education~~  
~~Council may perhaps be asked~~  
~~to increase the rate of edn. tax~~  
~~from 2 1/2% to 5% per annum~~  
~~with effect from 1-4-51 as the~~  
 Lt. Account cannot afford to  
 pay anything more than the  
 usual contribution in 1951-52.  
 With these remarks the file may  
 be returned to Edn.

(A)

A/95 - Para. 7

24/5/50  
 25.5.50

25/5/50  
 Edn  
 B

Please see the LA note above.

~~A draft order is submitted.~~ LA have stated  
 that it is unnecessary to increase the  
 rate of education tax at present. The  
 proposal of the Council contained in its  
 resolution no: 200 of 30-7-1948 to levy  
 Education tax on all the three classes  
 of properties at a uniform rate of  
 12 1/2% of property tax per annum may be

L.O. v. 6 1202/57. C-1

above 26/5/50



- (A) Group of agricultural land vacant lands.
- (V) This approximately may be 2 1/2% of property value.

approved. So far as vacant lands are  
 concerned, the proposal may take effect from  
 1-10-1950. The <sup>(deficit in the</sup> B.E. will then come to Rs 50.  
 The Council may be asked to economise expenditure  
 to this extent. Subject to orders, a draft order  
 is submitted for approval.  
 I have approved for  
 6/6/50  
 6/6/50

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