EDUCATION 1958 DEPARTMENT.

MS. SERIES.

G. O. No 1795. Edn.

DATED. 15. 6 1958

22

Subj:

B. R. for 1780-81. Elementary Schools fund Municipal Council. Salem. orders passed.

9

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.

R.O.P.98 B3/49-50 Dated 25-3-1950.

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

Ref: From the Commissioner, No.B1-18362/49 dated 23-1-50.

Submitted.

2. The Municipal Council maintains 45 elementary schools, 10 of which have inadequate accommodation. In 3 other schools accommodation is unsuitable and in 11 inadequate and unsuitable as well.

3. 13 schools need more equipment.

4. 8 schools have to be provided with gardens. Existing school gardens in 25 other schools should be better-maintained.

5. 17 schools have no playgrounds, those in 4 other ~~playgrounds~~; ~~these~~ schools are reported to be inadequate and unsuitable.

For Director of Public Instruction.

To

The Secretary to Government,
Education Department.

Copy to B8 (3 copies)
vs.29.3.

29/3 29/3

5374

Roc. 9845/A2/50

DIRECTOR OF PUBLIC INSTRUCTION
24 JAN 1950
MADRAS

SALEM MUNICIPALITY.

From:-	TO
Sri S.R.Sellaraj, B.A., Commissioner, Salem Municipality, S a l e m.	The Director of Public Instruction MADRAS. THRO' The Chairman, Municipal Council, Salem.
R.o.c. No. B1. 18362-49.	D A T E D 23-1-1950.

Sir,

Sub: BUDGET ESTIMATE - 1950-51 - Salem Municipal Council - Elementary Education Fund.

REF: Your C.No.1905-B1-49 d/- 22-10-49.

***

I am enclosing herewith the Elementary Education Fund Account Budget Estimate for the year 1950-51 as approved by the Council in its resolution No.1594 dated 12-1-50 in duplicate in the prescribed form together with the enclosures for favour of transmission to Government with your remarks. The note accompanying the Budget Estimate explains variations wherever necessary.

No provision has been made for repairs to rented or rent free buildings.

Provision has been made in the Budget Estimate for payment of Dearness Allowance and House Rent Allowances to the staff at the sanctioned rates.

Provision has also been made for purchase of equipment.

The Municipal Council has not sufficient funds to provide schools for all children of school going age in all its areas. Any increase in the rate of education tax which are already very high would inevitably create popular discontent. If however the Government followed the pre 1941 practice of payment of grant equivalent to the Education Tax collected, the additional amount which the Municipal Council would receive will enable the council to provide free education and also extend compulsion in all the other wards in the town.

I therefore submit that the Government may be pleased to amend section 37 of the Madras Elementary Education Act so as to remove the present ~~ceiling~~ on the Government's education grant to a local body.

23/1/50
COMMISSIONER.

SS/-23.1.p

Enclosures:-

Account - 1.
Report - 1.
M.C.R.and Committee's Report - 1.
Schedule of Establishment - 1.

FORWARDED

N. Jagannathan 23/1/50
CHAIRMAN

SALEM MUNICIPALITY.

Budget Estimate for the year 1950-51 - Elementary Edn.Fund Account.

Actuals 1948-49.	Revised Estimate 1949-50.	Heads.	Budget Estimate 1950-51.	Remarks.
39436	17332	Opening balance.	14638	
		Receipts - Ordinary.		
73247	80420	1. Education tax.	79540	
		2. Fines and Penalties.		
		3. Investments realised.		
		4. Income from securities.		
8040	2000	5. School fees.	500	
- 58				
30	30	6. Endowments.	30	
		7. Contribution.		
249				
200	300	8. Other receipts.	300	
	58,415	9. Government grant.	58,415	
52754	58733	1. under sec.37 of E.E.Act.	60035	
15684	15684	2. under proviso to section 37	15684	
9454	9454	3. compensation for loss of income on levy of E.Tax on profession tax.	9454	
15000				
40317	72000	Contribution from Government.	- 62250	
		DEDUCT		
- 128	375	Refunds.	- 250	
5698		Transferred to Capital.		
200209	238246	NET TOTAL ORDINARY.	227543	
	2,37,928			
		Receipts - Capital.		
5698	14500	Appropriation from Ordy. E.E.Account.		
		Appropriation from general account. (Exhibition Fund).	17000	Arunachala Asari St.,B.S
	2000		2000	Exhbn.Fund.
	4000	Government grants.	4000	grant.
5698	20500	Total Capital.	23000	
205907	258746	Total Ordinary and Capital.	250543	2,48,923
245343	276078	GRAND TOTAL including opening balance.	265181	
	2,75,760		2,63,850	
		Expenditure - Ordinary.		
		1. Staff. Salaries and allowances.		
	750	Supervisor.	750	
	250		280	
	50		50	
		Masters.	60	
132242	133200		122000	includes pro-
71886	68000		66000	vision for 7
	-		13000	addl.teachers
		Clerks and Servants.	201140	actually app-
984	1290		1230	ointed in 48-9
510	530		530	
			100	
	204070		1860	
4441	3890	Collection charges,	3670	
42				

5940	9560	Contributionto P.Fund.	9460
108			
6	200	Contribution to Bonus Fund.	200
192			
414	300	Gratuity.	300
	30	Travelling Allowance.	30
		2. Contingencies.	
9446	11000	House rent.	11000
3756	5000	other items.	5000
		Equipment.	
62	200	Library books and maps.	300
32	200	Furniture and apparatus.	2300
823	30	Other items.	30
	460	3. Prizes and Scholarships.	460
359	6000	4. Repairs to buildings.	5000
		5. Interest on and repayment of debt	
		6. Investments made.	
222349	240940	TOTAL Expenditure - Ordinary.	241750

Expenditure - Capital.

1858	18500	Lands and Buildings.	21000 D.P.I.No.120 Bl.49 dated 10-9-49.
	2000	furniture and apparatus.	2000
3804	-	Library books and maps.	
5662	20500	Total - Capital.	23000
228011	261440	Total - ORDINARY AND CAPITAL.	264750
17332	14638	Closing balance.	431
245343	276078	GRAND TOTAL including closing balance.	265181

SALEM MUNICIPAL OFFICE
DATED:- 23-1-1950.

Commissioner,
SALEM MUNICIPALITY.

SALEM MUNICIPALITY.
****

ELEMENTARY EDUCATION FUND ACCOUNT.
Revised Estimate.
1949-50.

The Revised Estimate for the year 1949-50 opened with a balance of Rs.17,332/- (actuals on 1-4-49). In the budget estimate for 49-50 as framed by the council there was an opening balance of Rs.16,825/-. But in their order No.1145 Edn., dated 14-4-49 the Government while approving the budget have revised it and kept only nil opening balance reducing the contribution made from Arrear toll compensation to the Elementary Education Fund in 1948-49.

The net receipt for the year 1949-50 shown in the budget estimate in G.O.No.1145 Edn., dated 14-4-49 was Rs.2,46,222/-. This has now been revised in the revised estimate for 1949-50 to Rs.2,38,246/- and including capital account Rs.2,58,746/-.

In the revised estimate credits have been taken for all contributions and grants as follows. As four of the Higher Elementary Schools have been converted into Middle Schools, the receipts under school fees has been reduced.

		Rs.
Equivalent contribution for education tax under section 37 of E.E.Act as per G.O.No.2974 Edn., d/- 24-9-49.	-	58,733
Compensation grant for loss of income under Education tax - G.O.No.1199 L.A., dated 7-6-49.	-	9,454
Subsidy for schools opened prior to 1-4-21 and after 1-4-21 under section 37A of Elementary Education Act - G.O. No.1753 Edn., dated 27-5-49 and G.O. No.1754 Edn., dated 27-5-49.	-	15,684
Amount contributed from General Fund Account to Elementary Education Fund account - Ordinary and capital.	-	74,000
Grant for construction of III Ward Boys School - Contribution from Exhibition Fund to Elementary Education account for capital works.	-	4,000 14,500

The Budgeted expenditure was Rs.2,53,085/- which in the Revised Estimate (both ordinary and capital) comes to Rs.2,61,440/- A sum of Rs.20,500/- has been provided for in the capital account for the construction of III Ward Boys School building and for purdhase of equipment to Elementary Schools. This will be met by a contribution of Rs.14,500/- from the exhibition account, Rs.2,000/- from General Account and Rs.4,000/- from Government grant already sanctioned for the work. The revised estimate closes with a balance of Rs.14,638/-

BUDGET ESTIMATE.
1950-51.

The receipt under education tax for the Budget Estimate 1950-51 has been taken as Rs.79,540/-. Credits have been taken for all Government grants namely Rs.92,173/- as shown hereunder:

Equivalent contribution from Government for collections under Education tax.	-	60,035
Compensation for loss of income under Education tax.	-	9,454

Subsidy for schools opened prior to and after 1-4-21.	-	15,684
Grant for construction of school buildings (Arunachala Asari Street Boys School).	-	4,000
		92,173

Credit has also been taken for a contribution of Rs.64,250/- from the General Account and another sum of Rs.17,000/- from exhibition account for the construction of Arunachala Asari Street Boys School. The total estimated receipt is thus taken to be Rs.2,27,543/- for the year 1950-51.

The total expenditure provided for in the budget estimate for 50-51 is Rs.2,64,750/-. This includes payment of Dearness Allowance and House Rent Allowances at the sanctioned rates. Provision has been made for repairs to buildings, purchase of equipment, and for construction of school buildings.

The Budget Estimate closes with a balance of Rs.431/- Provision made includes for additional teachers sanctioned and ~~approved in 1949-50~~. appointed in 1949-50.

COMMISSIONER,
SALEM MUNICIPALITY.

SS/-28.12.p

7

EXTRACT FROM THE PROCEEDINGS OF THE BUDGET AND FINANCE C... MEETING HELD ON 4-1-50 at 10 a.m. IN THE MUNICIPAL OFFICE...

(1) General Account - Revised Estimate for 1949-50 and Budget Estimate for 1950-51.

REVISED ESTIMATE FOR 1949-50 IS APPROVED.
THE BUDGET ESTIMATE FOR 1950-51 IS APPROVED WITH THE FOLLOWING AMENDMENTS UNDER THE CAPITAL EXPENDITURE.

THE SUM OF RS.30,000/- PROVIDED UNDER LAND ACQUISITION IS REDUCED TO RS.15,000/- BY PROVIDING ADDITIONAL ALLOTMENT AS FOLLOWS:

1. Rs.5,000/- TOWARDS MANTAPAM (BUST) OF MAHATHMA GANDHIJI; and
2. THE SUM OF RS.15,000/- PROVIDED FOR HIGH SCHOOL AND MIDDLE SCHOOLS IS INCREASED TO RS.25,000/-

(2) Elementary Education Account. - Revised Estimate for 1949-50 and Budget Estimate for 1950-51.

A P P R O V E D.

Sd/- N.Jagannathan,
Chairman & Presiding ...mber.

(TRUE COPY).

SALEM MUNICIPALITY.

EXTRACT FROM THE PROCEEDINGS OF THE MUNICIPAL COUNCIL, SALEM, PASSED AT ITS MEETING HELD ON 12-1-1950.

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Resolution No.1594.

Read Revised Estimate for 1949-50 and the Budget Estimate for 1950-51 under General and other accounts with the remarks of the Budget Committee thereon.

2. Revised Estimate for 1949-50 and the Budget Estimate for 1950-51 under Elementary Education Account with the remarks of the Budget Committee thereon.

3. OFFICE NOTE:- While reviewing the administration report of 1948-49 the Government in G.O.No.2324 L.A., d/- 15-11-49 have passed orders for early expansion of the scheme of compulsory elementary education to all the rest of the 19 wards in the town.

The receipts under Elementary Education Account are very limited and inelastic. The Municipal Council is made to pay every year a contribution of about Rs.65,000/- from the General Funds to the credit of the Elementary Education Account to meet the increased expenditure on account of revision of pay and payment of dearness allowance. Any further increase by way of contribution from general funds is not possible as the obligation of the council to attend to other services is equally pressing. The Elementary Education Account can permit expansion of Elementary Education only if the Government

A. agree to pay subsidy calculated at existing scales of pay and dearness allowance instead of continuing payment at the rate of pay that

B. was prevailing between 1928-1932 and also revise their policy to pay an amount equal to Educational Tax collected in the previous year by suitably amending the section 37 of the Madras Elementary Education Act.

(1) BUDGET ESTIMATE APPROVED. COMMITTEE'S RECOMMENDATIONS ACCEPTED WITH THE FOLLOWING AMENDMENT "AND ALSO TO CONVERT THE MIDDLE SCHOOLS INTO HIGH SCHOOLS".
(2) BUDGET APPROVED. OFFICE NOTE ACCEPTED.

Sd/- N.Jagannathan,
Chairman,
Municipal Council, Salem.

(TRUE COPY).

7.	A.Thavamani.	Asst.	30 - 1 - 45	34	19
8.	Vacant.	"	"	30	19
9.	S.Varadammal.	"	"	38	19

Annadanapatti Hindu Boys School:-

1.	T.Rangaswami.	H.M.	40-1½-55-2-75	43	22
2.	R.Bangaru.	Asst.	30-1-45	34	19
3.	P.Perumal.	"	"	44	22
4.	C.N.Ramaswami Iyer.	"	"	45	22
5.	J.Abdul Hafiz.	"	"	35	19
6.	K.Kanniah Naidu.	"	"	32	19
7.	C.Madurai Veeran.	"	"	34	19

Arisipalayam Boys School:-

L.	G.Anantharaman.	H.M.	40-1½-55-2-75	46	22
2.	M.N.Venkatraman.	Asst.	30-1-45	33	19
3.	G.Venkatrama Naidu.	"	"	35	19
4.	S.Lingaswami.	"	"	32	19
5.	S.Mariappan.	"	"	33	19
6.	T.Perumal Kandar.	"	23-1-33	33	19
7.	M.Royappa Pillai.	"	"	33	19
8.	N.Ramiah Naidu.	"	30-1-45	33	19
9.	T.R.Sundararaj.	"	"	31	19

Pudu Street Hindu Boys School:-

1.	V.Ramachandran.	H.M.	40-1½-55-2-75	46	22
2.		Asst.	30-1-45	30	19
3.	V.Sundaram Iyer.	"	"	45	22
4.	N.Srinivasa Iyengar.	"	"	45	22
5.	T.K.Ramaswami.	"	"	40	21
6.	F.Stephen.	"	"	32	19
7.	Khader Baccha.	"	"	32	19
8.	R.Subramania Iyer.	"	23-1-33	33	19

Mettu Street Hindu Boys School:-

1.	M.V.Egyasubramaniam.	H.M.	40-1½-55-2-75	46	22
2.	A.Md.Noorudeen.	Asst.	30-1-45	45	22
3.	A.Kalyanasundaram.	"	"	45	22
4.	S.Sundaram Iyengar.	"	"	44	22
5.	V.Chinnathambi Rowther.	"	"	45	22
6.	S.K.Muthurathnam.	"	"	34	19
7.	S.Subba Rao.	"	"	43	22
8.	Vacant.	"	"	30	19

Dadagapatti Boys School:-

1.	S.Arunachalam.	H.M.	40-1½-55-2-75	40	21
2.	E.K.Venkatappa Chetty.	Asst.	30-1-45	39	19
3.	K.Veerannan.	"	"	34	19
4.	D.Pattan Khan.	"	"	34	19
5.	K.A.Viswanathan.	"	"	33	19
6.	D.P.Katha Pillai.	"	23-1-33	33	19

Manakkadu Boys School:-

1.		H.M.	30-1-45		
2.	K.A.Kandaswami.	Asst.	"	30	19
3.	M.R.Ramachandran.	"	"	39	19
4.	M.R.Perumal Pillai.	"	"	41	22
5.	K.Manickam.	"	"	39	19
				34	19

Vyapuri Chetty Street Boys School:-

1.	P.S.Hanumantha Rao.	H.M.	40-1½-55-2-75	41½	22
2.	Y.N.Ramarathnam.	Asst.	30-1-45	39	19
3.	S.Thangavelu.	"	"	39	19
4.	N.S.Ardhanari Iyer.	"	"	42	22
5.	C.Ramakrishnan.	"	"	34	19

6.	K.Siddian.	Asst.	30-1-45	32	19
7.	V.Srinivasan.	"	"	31	19

Shevapet New Boys School:

1.	A.Srinivasan.	H.M.	40-1½-55-2-75	46	22
2.	A.Chidamparam Pillai.	Asst.	30-1-45	39	19
3.	S.Shanmugham.	"	"	39	19
4.	C.Manickam.	"	"	33	19
5.	K.Md.Ghouse.	"	"	34	19
6.	G.Rajagopal.	"	"	34	19

Arunachala Asari St., Boys School:

1.	M.Narayanaswami.	H.M.	40-1½-55-2-75	46	22
2.	S.V.Srinivasaraghavan.	Asst.	30-1-45	45	22
3.	S.Bhima Rao.	"	"	45	22
4.	S.Arumugham.	"	"	34	19
5.	S.Krishnaswami Naidu.	"	"	42	22
6.	K.L.Viswanadhan.	"	"	37	19
7.	A.Ramaswami Iyer.	"	"	32	19
8.	R.Ramaswami Naicker.	"	"	43	22
9.	K.Sheik Amir.	"	"	39	19
10.	S.V.Appaswami Iyer.	"	"	33	19
11.	L.M.Narayanan.	"	"	34	19
12.	R.Subbaroya Pillai.	"	"	34	19

Sivaswamipuram Boys School:

1.	V.Natarajan.	H.M.	30-1-45	34	19
2.	S.M.Subbaroyan.	Asst.	"	39	19
3.	I.Abdul Wahab.	"	"	44	22

III Ward Boys School:

1.	M.Madalaimuthu.	H.M.	40-1½-55-2-75	40	21
2.	K.Sampathayya.	Asst.	30-1-45	34	19
3.	C.K.Sundaram Pillai.	"	"	33	19
4.	Vacant.	"	"	30	19

VII Ward Boys School:

1.	N.Rangaswami Pillai.	H.M.	30-1-45	41	22
2.	M.Arumugham.	Asst.	"	34	19
3.	N.Lakshmian.	"	"	30	19
4.	G.Ranganadhiah.	"	"	39	19

Pennadam Venkatramier Street Boys School:

1.	S.Marimuthu.	H.M.	40-1½-55-2-75	46	22
2.	N.Vijayaraghavan.	Asst.	30-1-45	45	22
3.	C.Ponnuswami Pillai.	"	"	39	19
4.	K.N.Sundariah.	"	"	35	19
5.	S.Bhima Rao.	"	"	44	22
6.	G.Kuppuswami Naidu.	"	"	39	19
7.	S.K.Abdul Wahab.	"	"	35	19
8.	M.P.Kaliappan.	"	"	30	19

Gogai Boys School:

1.	G.Gururajan.	H.M.	40-1½-55-2-75	46	22
2.	Abdul Rahim Khan.	Asst.	30-1-45	40	21
3.	C.Kandaswami Ayyah.	Asst.	"	45	22
4.	M.Vyapuri Asari.	"	"	35	19
5.	K.Venkataswami Naidu.	"	"	35	19
6.	D.A.Palaniyandi Pillai.	"	23-1-33	33	19
7.	P.Sivasankaram Pillai.	"	30-1-45	45	22
8.	P.Duraiswami Pillai.	"	"	~~45~~ 39	~~22~~ 19
9.	T.Muthuswami Naidu.	"	"	39	19
10.	S.M.P.Marimuthu.	"	"	35	19
11.	L.Anthoniswami.	"	"	35	19

12.	I.Durairajan.	Asst.	30-1-45	35	19
13.	C.Duraiswami.	"	30-1-45	31	19
14.	A.Mannar Chetty.	"	"	39	19
15.	S.Srirangam.	"	"	30	19
16.	K.Periannan.	"	23-1-33	33	19

Arunagiri Mudali Street Boys School.

1.	V.Pandurangan.	H.M.	40-1½-55-2-75	46	22
2.	P.Jacob.	Asst.	30-1-45	30	19
3.	R.Manickam.	"	"	33	19
4.	K.A.Natarajan.	"	"	32	19
5.	L.Chinnappan.	"	"	30	19
6.	K.Rajagopalan.	"	"	32	19
7.	N.Narasimha Naidu.	"	"	34	19
8.	V.Dasaratharaman.	"	"	30	19

Kitchipalayam Harijan Boys School:

	R.Kandaswami.	H.M.	30-1-45	39	19

Gogai Harijan Boys School:

	S.Periannan.	H.M.	30-1-45	33	19

Annadanapatti Harijan Boys School:

1.	D.P.Arumugham Pillai.	H.M.	30-1-45	39	19
2.	M.Varadarajan.	Asst.	"	34	19

Pachapatty Harijan Boys School:

	V.Balasundara Dasari.	H.M.	30-1-45	34	19

Johnsonpet Boys School:

1.	K.A.Arumugha Nayanar.	H.M.	30-1-45	45	22
2.	S.N.Rangaswami.	Asst.	"	30	19
3.		"	~~23-1-33~~	30	19

Fort Jubilee Boys School:

1.	E.S.Kandaswami Pillai.	H.M.	30-1-45	39	19
2.	A.Sundararaman.	Asst.	"	34	19
3.	K.Jamaludeen.	"	"	33	19
4.	K.Ramanadhan.	"	"	32	19

Town Muhammadan Boys School:

1.	M.Abdul Wahab.	H.M.	30-1-45	42	22
2.	S.Syed Ummar Sahib.	Asst.	23-1-33	33	19
3.	A.Mahaboob John.	"	30-1-45	32	19
4.	Inayath Hussain.	"	"	30	19

Shevapet Muhammadan Boys School:

1.	K.Abdul Basheeth.	H.M.	30-1-45	37	19
2.	K.Ameer Khan.	Asst.	"	34	19

Mettu Street Muhammadan Boys School:

1.	Syed Ryazudeen.	H.M.	23-1-33	33	19
2.	K.Abdul Shukoor.	Asst.	30-1-45	32	19

Ammapet Hindu girls school:

1.	P.Gowri Devi.	H.M.	40-1½-55-2-75	46	22
2.	C.Sundarambal.	Asst.	30-1-45	33	19
3.	S.Kamalam.	"	"	41	22
4.	K.Rukmani.	"	"	34	19
5.	A.Rajammal.	"	"	32	19

6.	S.H.Bangarammal.	Asst.	30-1-45	34	19

Ponnammapet Hindu girls school:

1.	P.K.Angammal.	H.M.	40-1½-55-2-75	55	22
2.	G.Jegadhambal.	Asst.	"	40	21
3.	C.Rajammal.	"	30-1-45	33	19
4.	R.Dhanabaggiam.	"	"	45	22
5.	G.Nagammal.	"	"	34	19
6.	Grace Abraham.	"	"	35	19
7.	A.Krishnaveni.	"	"	34	19
8.	Gnanatheebam Chellathai	"	"	39	19
9.	Ruby Rock Jacob.	"	"	34	19
10.	A.Ranganayaki.	"	"	32	19
11.	K.Thayalammal.	Tailoring Instr.	"	30	19
12.	A.R.Samuel.	"	40-1½-55-2-75	40	21

Gogai Hindu girls school:

1.	Leena David.	H.M.	40-1½-55-2-75	46	22
2.	T.Chennammal.	Asst.	30-1-45	45	22
3.	D.Ammani Ammal.	"	"	35	19
4.	S.Gowri Ammal.	"	"	34	19
5.	V.Namagiri Ammal.	"	"	45	22

Paramagudi Nannier Street Girls School:

1.	M.Alamelu.	H.M.	40-1½-55-2-75	46	22
2.	N.Seshammal.	Asst.	30-1-45	34	19
3.	A.K.Rajammal.	"	"	33	19
4.	G.Pechiyayee	"	"	34	19
5.	R.Lakshmi.	"	"	33	19
6.	V.Adakiyayee.	"	"	34	19
7.	A.E.Meera Bai.	"	"	30	19

Mettu Street Hindu Girls School:

1.	M.F.Barnabas.	H.M.	40-1½-55-2-75	46	22
2.	T.B.L.Sornambal.	Asst.	30-1-45	45	22
3.	Janaki Abishegam.	"	"	33	19
4.	Nesamani Gnanamuthu.	"	"	34	19
5.	K.Papayee Ammal.	"	"	33	19

Komaraswamipatti Hindu Girls School:

1.	P.Prabalanadhan.	H.M.	40-1½-55-2-75	43	22
2.	K.Radhambal.	Asst.	30-1-45	39	19
3.	R.Chinnathai.	"	"	39	19
4.	Mathu Williams.	"	"	35	19
5.	R.C.Dakshayini.	"	"	32	19

Sivaswamipuram girls school:

1.	S.Abarnam.	H.M.	30-1-45	34	19
2.	B.Soundaram.	Asst.	"	32	19
3.	A.Chinnathai.	"	"	34	19

Shevapet Agraharam girls school:

1.	D.Ahilambal.	H.M.	40-1½-55-2-75	46	22
2.	N.Lakshmi.	Asst.	30-1-45	32	19
3.	V.Rosy.	"	"	39	19
4.	K.Chinnapapammal.	"	"	39	19
5.	C.V.Balammal.	"	"	34	19
6.	V.Angammal.	"	"	30	19
7.	A.Thillainayagam.	"	"	33	19

Arisipalayam Hindu Girls School:

1.	B.Christian.	H.M.	30-1-45	45	22
2.	P.Rathnam.	Asst.	"	34	19

3.	S.C.Lakshmi.	Asst.	30-1-45	33	19
4.	P.C.Lakshmi.	"	"	34	19

Singarapet Hindu Girls School:

1.	S.Mariyayee.	H.M.	30-1-45	39	19
2.	Amirtham Samuel.	Asst.	"	34	19
3.	D.Rajamani.	"	"	34	19
4.	D.Mary Ruth.	"	"	34	19
5.	R.Chellammal.	"	"	33	19

Sundaram Chetty St., Hindu Girls School:

1.	G.T.Baliah.	H.M.	40-1½-55-2-75	47½	22
2.	D.Mary Sironmani.	Asst.	30-1-45	32	19
3.	B.Kanthiammal.	"	"	45	22
4.	R.Bagyarathnam.	"	"	34	19
5.	S.Bagyam Ammal.	"	"	44	22
6.	V.Ponnumani.	"	"	30	19
7.	J.Padmavathi.	"	"	37	19

25th Ward girls school:

1.	D.Rajamani Ammal.	H.M.	30-1-45	37	19
2.	N.Komalavalli.	Asst.	"	30	19
3.	V.Papathi Ammal.	"	"	39	19
4.	S.Balammal.	"	"	34	19
5.	S.Sivasankari.	"	"	31	19

Agraharam Girls School:

1.	C.G.Chenga Bai.	H.M.	40-1½-55-2-75	53½	22
2.	P.Palaniammal.	Asst.	30-1-45	34	19
3.	G.Ramanujalu.	"	"	39	19
4.	G.Papayammal.	"	"	34	19
5.	S.Nagarathinam.	"	"	34	19
6.	S.Pushpam.	"	"	31	19

Md.Poora Street Muhammadan Girls School:

1.	Rahamathunnissa.	H.M.	30-1-45	39	19
2.	Zamruth Bee.	Asst.	"	33	19
3.	Muhamadunnissa.	"	23-1-33	33	19
4.	Sakina Bi.	"	23-1-33	33½	19

Mettu Street Muhammadan girls school:

1.	Rashidunnissa.	H.M.	30-1-45	36	19
2.	Habibunissa.	Asst.	"	33	19
3.	Zainab Bi.	"	23-1-33	33	19

Ammapet Muhammadan girls school:

1.	Saberunnissa.	H.M.	30-1-45	34	19
2.	Saltan Bi.	Asst.	23-1-33	27	19
3.	Fathima Bi.	"	"	33	19

Tailoring Instructor, Kitchipalayam Boys School:

	V.M.Venkatraman.		30-1-45	30	19

Supervisor of Schools.

	B.Abraham.	Supr.,	40-1½-55-2-75	57	22
	Conveyance allowance.			4	
	Pachai Odayan.	Peon.	16-1/2-25	21½	19

SS.

Commissioner,
SALEM MUNICIPALITY.

Extract from the Note File of L.A. Deptt.(Bud.II) bearing C.No. 5403/50 relating to Budget Estimate - 1950-51 - Salem Municipal Council.

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xx xx xx

8. Transfer to other accounts:-

(a) E.E. Acct:- The standard contribution is Rs. 15,000/- and the contribution approved in the B.E. for 1949-50 is Rs. 91,000/- (Rs. 79,000/- ordinary PLUS Rs. 12,000/- capital). The R.E. for 1949-50 provides for a contribution of Rs. 74,000/- (Rs. 72,000/- ordinary PLUS Rs. 2,000/- capital). The contribution proposed for 1950-51 is Rs. 64,250/- (Rs. 62,250/- ordinary PLUS Rs. 2,000/- capital). With these contributions the E.E. Acct. for 1950-51 is expected to close with a balance of Rs. 395/-. The council requests that liberal grants may be given for Ely. Edn. This is a matter for consideration in E.& P.H. Deptt. Pending examination of the E.E. budget the contributions proposed may stand.

xxx
6-3-50
J.S.
7-3-50

xx xx xx

18. General financial position:- On the basis of the B.E. for 1950-51 the estimated ordinary receipts under the General Account exceed the ordinary expenditure by Rs. 17,792/-. The rate of tax levied in this municipality is 24 per cent per annum including an education tax of 2½ per cent. xxxxxxx

14. Total ordinary expenditure:- The total ordinary expenditure under the General Account amounts to Rs. 12,18,408/- in 1949-50 and Rs. 11,53,499/- in 1950-51.

15. Capital expenditure:- The council has made provision for a capital expenditure of Rs. 3,02,151/- in the R.E. for 1949-50 and Rs. 2,82,600/- in the B.E. for 1950-51. This expenditure is proposed to be met from the following sources:-

	R.E. 1949-50. Rs.	B.E. 1950-51. Rs.
1. General Account - ordinary.	2,88,517	2,59,850
2. Govt. grants - Edn. other than Ely.	1,326	20,500
3. Other receipts	2,950	2,250
4. Capital balance	9,358	-
	3,02,151	2,82,600

xx xx xx

18. General financial position:- On the basis of the B.E. for 1950-51 the estimated ordinary receipts under the General Account exceed the ordinary expenditure by Rs. 17,792/-. The rate of tax levied in this municipality is 24 per cent per annum including an education tax of 2½ per cent. xxxxxx
S.S.S.
28-2-50 xx xx xx

The position of the Ely. Edn. Account has to be improved. The general financial position of the ml. cl. is satisfactory.

xx xx xx

xxxx
6-3-50 J.S.
7-3-50

P.T.O.

Para 8 - E.E. Acct:- This Department may agree with L.A.

K.P.G.
9-3-50
R.S.S.
9-3-50

1. B.M.
10-3-50.

/True extracts/

3807

From: Md. Anwer Hüsain Sahib Bahadur, B.A.,
Commissioner,
Salem Municipality, Salem.

To
The Examiner of Local Fund Accounts,
Madras.

R.O.C.No.A1.12193/48, Dated 23/8/1948.

Sir,

SUB:- TAX - Education - levy on properties at a certain percentage of property tax - proposals - submitted.

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

The following statement shows the present rate of education tax in force from 1-4-48 as per orders of Government in G.O.No.Ms. 1036 Edn., dated 30/4/48 on the annual value of properties and also the percentage which the present levy represents from the aggregate property tax in respect of several classes of properties.

CLASS OF PROPERTY.	Aggregate rate of property tax alone per half year on A.V.	Education Tax on annual value.	Percentage of education tax to be levied on property tax.
1. Buildings and lands occupied by and adjacent and appurtenant to buildings	Gl.Tax-4½% W.& D.-5% Sc.Tax-1½% 10½%	1½%	11.63%
2. Lands exclusively used for agricultural purposes.	Gl.tax.-4½%	1½%	27.78%
3. Lands other than those occupied by or appurtenant to buildings or used exclusively for agricultural purposes.	Gl.tax-1/16% of a.v.) W.& D.- Sca. -1/16% 9/16%	1/16% of a.v.	11.11%

As the present rate of education tax has been noted at the appropriate percentage of property tax, the percentage if adopted will not reduce the income under property tax.

The present levy of education tax on agricultural lands works out to 27.78% and this may be limited to 25% and the income foregone on this account will be small.

SS/-24.8.48.p

COMMISSIONER.

Copy to the District Inspector of Local Fund Accounts, Salem, with reference to letter No.L.F.88 (Copy) dated 28/7/48.

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Forwarded

N. Jagannathan
Chairman, 28/8/48
Municipal Council.

C. no: 5217/50

B.E for 1950-51 - Elementary Education fund - Municipal Council, Salem - Orders passed.

From the Commissioner, Salem Municipality
No: 12193/48 dt 23-8-1948
From the Commissioner, Salem Municipality
No: 18362/48 dt 23-1-1950
From the Director of Public Instruction
No: 98/48-50 dt 25-3-1950

Order No 1795. Edn dt 15/6/50

The Government pass the following orders on the RE for 1948-50 and the B.E for 1950-51 of the Elementary Education fund of the municipal Council, Salem:—

2. R.E for 1948-50:-

(i) The credit taken for Government Contribution under section 37 of the Elementary Education Act should be reduced to Rs 58,415 with reference to G.O: Ms: No: 518 Edn dated the 18th February 1950.

(ii) The provision made for a capital expenditure of Rs 18,500 under "Lands and Buildings" should be reduced to Rs 17,893. The provision made for a capital expenditure of Rs 2,000 under "furniture and apparatus" is approved.

(iii) The R.E is anticipated to close with a balance of Rs 14,927.

3. B.E for 1950-51:-

(i) The credit taken for Government Contribution under section 37 of the Elementary Education Act should be limited to Rs 58,415 (same as that in the R.E).

(ii) The provision made for a Capital expenditure of Rs 23,000 is approved.

(iii) The Commissioner, Salem Municipality should obtain and forward a copy of the resolution of the municipal Council on his proposal contained in his letter No: L2193/48 dt 23-8-1948 for the levy of Education tax on agricultural land at 25% of property tax per half year.

(iv) The Council's request for Government subsidy calculated at existing scales of pay and D.A. will not be complied with. As regards its request for equivalent Government Contribution under section 37 of the Elementary Education Act, the Council is informed that the Government have decided to pay to municipal Councils Contributions from State funds towards the proceeds of Education tax upto a maximum of 2½% of property rentals if the maximum rate of Education tax levied in the municipality is 5% of property rentals. As the Council is getting Contribution at more than 50% of the rate of Education tax, it will not be entitled for any additional Contribution.

(v) The B.E is anticipated to close with a deficit of Rs 900. The Council should avoid this deficit by making an additional Contribution from the general fund to the elementary education fund.

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

14/6/50

16/6/50

Annexure
13 enclosures

To
The Commr, Salem Mpty
(through the DPI)
[with a copy of proceedings cited]
The D.P.I
The Asst Director
Copy to
SS, Dpty W.F
K.Sh
20.6.50

ANNEXURE.

	Rs
Opening balance (as revised)	14,927
RECEIPTS:	
1. Education tax	79,540
2. Fines and Penalties	
3. Income from securities	
4. School fees	500
5. Endowments	30
6. Other receipts	300
7. Government Grant	
(i) Under Section 37 of the E.E. Act	58,415
(ii) under the proviso to Sec. 37 of the Act.	15,684
(iii) compensation for the loss of education tax levied as surcharge on profession tax.	9,452
(iv) Adjustment from the A.T.C. grant.	
8. Contribution from the General Funds	62,250
DEDUCT Refunds.	— 250
Amount transferred to capital.	
Total Ordinary	2,25,923
CAPITAL	
Amount transferred from ordinary	19,000
Contribution from General fund	4,000
Total ordinary & capital	2,48,923
Total including opening balance.	2,63,850

EXPENDITURE.

	Rs
1. Staff:	
Salaries & allowances	2,21,240
Masters	
Clerks & servants	1,860
Contribution to Bonus fund	200
Contribution to P.F.	9,460
Edn. tax-collection charges	3,670
Gratuity	300
T.A	30
2. CONTINGENCIES & EQUIPMENT	
Contingencies	
House rent	11,000
Other items	5,000
Equipment:	
Furniture & apparatus	2,300
Library books & maps	300
Other itmms	30
3. Prizes & scholarships	460
4. Repairs to buildings	5,000
5. Interest on and repayment of debt	
6. Repayment of advance to Govt.	
Total:	2,41,750
CAPITAL	
Lands & buildings	21,000
Furniture & apparatus	2,000
Total (ordinary and capital)	2,64,750
Closing balance	- 900

34

C.no: 5217/50

Edn (A)

B.E for 1950-51 - Elementary Education fund - Municipal Council, Salem -

—

From the Commissioner, Salem Municipality
No: 12193/48 dt. 23-8-1948

From the Commissioner, Salem Municipality
No: 18362/49 dt 23-1-1950

From the Director of Public Instruction
No: 98/49.50 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, Salem 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 reduced to Rs 58,415 with reference to G.O: Ms; No: 518 Edn dated the 18th February 1950.

(ii) The Council has taken credit for Contributions of Rs 72,000 and Rs 16,500 from the General fund towards the 'ordinary side' and the 'Capital side' respectively of the Elementary Education Fund. ~~LA may be requested to agree to these Contributions~~.

As the R.E is ~~(illegible)~~ anticipated to close with a balance of Rs 16,927, the Contribution from the General fund towards the ordinary side may be limited to Rs 57,073 and the RE will then close with a 'nil' balance. LA may be requested to agree to the Contribution of Rs 16,500 to the Capital side.

72,000
14,927
57,073

3. B.E for 1950.51: -

(i) The credit taken for

Government Contribution under Section 37 of the Elementary Education Act should be limited to Rs 58,415 (same as that in the RE).

(ii) The Commissioner has proposed to reduce the rate of Education tax on agricultural lands from 27.78% to 25% of property tax for half year. He has also reported that the income that may be foregone on this account will be small. A copy of the resolution of the municipal council has not been forwarded. The Commissioner may be asked to obtain and forward a resolution of the Council regarding his proposal contained in his letter no. 12193/48 A1 23-8-48 for the levy of Education tax on agricultural lands at 25% of property tax for half year.

(iii) The provision made for a Capital expenditure of Rs 23,000 may be approved.

(iv) The Council has taken credit for Contributions of Rs 62,250 and Rs 19,000 from the General fund towards the "ordinary-side" and the "Capital-side" respectively of the Elementary Education fund. LA may be requested to agree to these Contributions.

(v) The rate of Education tax levied in this municipality is 2½% ad.v and the rate of Government Contribution is 2% ad.v. As the Council is getting Contribution at more than 50% of the rate of Education tax (50% comes to 1¼% ad.v), it will not be entitled for any additional Contribution according to the recent decision of the Government.

(vi) Attention is invited to the resolution of the municipal council at page 12 cf. 'A' on it is inadmissible in view of the present policy of the Government to sanction subsidies only to such of those local bodies as have deficit budgets the amount of subsidy being restricted to the actual expenditure incurred on the payment of DA to municipal staff or the deficit, whichever is less. As regards 'B' on page 13 cf, the Council's request for equivalent Contribution is inadmissible. It will desire additional Contribution if the rate of Education tax is enhanced. The Commissioner is not in favour of increasing the rate of Education tax any further as it would create popular discontentment.

(vii) The B.E is anticipated to close with a deficit of Rs 15,827. LA may be requested to examine whether any additional Contribution from the General fund is possible to avoid this deficit. If this is not feasible, the question of sanctioning a subsidy will have to be considered. This may be done while examining the RE for 1950-51.

LA and Finance may see for remarks.

26/5/50

29/5/50

Edn.U.O.5417/50-1-D

30.5.50.

LOCAL ADMINISTRATION DEPARTMENT 22331 30 MAY 1950 SECRETARIAT, MADRAS

Local Admn. Deptt.(D).

The contributions shown in the Ele. Education Budget and those provided for in the general Budget are the same - viz. Rs.74,000 (Rs.72,000 ordinary plus Rs.2,000 capital) for 1949-50 and Rs.64,250 (Rs.62,250 ordinary plus Rs.2,000 capital) for 1950-51. In addition to the contribution from the General Account the Council proposes to contribute Rs.14,500 in 1949-50 and Rs.17,000 in 1950-51 from the Exhibition Fund to the Elementary Education Account capital. In view of the deficit anticipated in the Elementary Education Account in 1950-51 there is no need

to reduce the contribution from the General Account to the Elementary Education Account by Rs.14,927 in 1949-50 as suggested by Education Deptt. The E.E. Account for 1950-51 will ~~th~~ close with a small deficit of Rs.900 which the Council may be asked to avoid by an additional contribution from the General Account. The file may be returned to Education Deptt.

S.S.S.
3.6.50

Edn(S) DA no 2233 6/50-1C
3.6.50

Please see the DA note above - A draft order is submitted for approval.

KR
14/6/50

14/6/50

ASSISTANT SECRETARY
JUN 1950
14220
EDUCATION BRANCH