Scott. II-27—60,004—17-11-48

En (1949/50) Department.

Ms SERIES. (1)

G.O. NO. 477 En

Dated 16-2-1950

(32)

[Despatch Abstract.]

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

2

From
Sri. M. Subramaniam, B.A.,
Commissioner,
Palayamkottai Municipality,
Palayamkottai.

To
The Director of Public Instruction,
M A D R A S.

157091

Rap.90 B3/50-51
8-DEC 1949
DIRECTOR OF PUBLIC INSTRUCTION MADRAS

Through The Chairman,
Municipal council,
Palayamkottai.

Sir,

Sub: Budget - Elementary Education fund, Palayamkottai - Municipal council - Revised Estimate for 1949-50 - and Budget Estimate for 1950-51 - submission of.

---:0:---

I submit herewith two copies of the Revised Estimate for 1949-50 and Budget Estimate for 1950-51 relating to the Elementary Education fund of this council for favour of your kind approval.

A copy of the resolution of the Council is also enclosed herewith.

M. Subramaniam
2.12.49
C O M M I S S I O N E R.

FORWARDED

P.S. Subramaniam
2/12/49
C H A I R M A N.

...tary Education Budget for 1950-51.

Receipts.

Actuals of 1948-49.	Revised Estimate for 1949-50.	Particulars.	Budget Estimate for 1950-51.
	2220	Opening Balance.	5943
13022	26350	Education tax.	31470
	12983	Other receipts. Government grant.	12982
8180	8180	Under Section 37 of the Elementary Education Act.	8180
1317	1430	Under proviso to Section 37 of the Elementary Education Act.	1430
12347		Grant for the deficit.	
6970	8970	Contribution from general fund.	8970
		Scholar ships.	
-38	-50	Deduct refunds. amount transferred to capital.	-100
1798	44880	Total.	49950
		Receipts capital.	
		Government grant.	
		add amount transferred from ordinary.	
41798	44880	Total receipts ordinary & Capital.	49950
44141	47100	grant total including opening Balance.	51090

60696

26,350 — 0 — 0 ✓
12,983 — 0 — 0 ✓
1630 — 0 — 0 ✓
8970 — 0 — 0 ✓
49,933 — 0 — 0 ✓
50 — 0
49,683 — 0 — 0 ✓
220 — 0 — 0
51,903 — 0 — 0 ✓
5,960 — 0 — 0
5,943 — 0 — 0
57,606 — 0 — 0

31470 ✓
12983 ✓
1430 ✓
8970 ✓
52853 ✓
100
52753 ✓
5943
60696

2.12.49
COMMISSIONER.

22/12/49 — 8/12/49

(7) Elementary Education Budget for 1950-51.

Receipts.

Actuals of 1948-49.	Revised Estimate for 1949-50.	Particulars.	Budget Estimate for 1950-51.
	2220	Opening Balance.	5943
13022	26350	Education tax.	31470
	12983	Other receipts. Government grant.	12983
8180	8180	Under Section 37 of the Elementary Education Act.	8180
1317	1430	Under proviso to Section 37 of the Elementary Education Act.	1430
12347		Grant for the deficit.	
6970	8970	Contribution from general fund.	8970
		Scholar ships.	
-38	-50	Deduct refunds. amount transferred to capital.	-100
1798	44683 / 44880	Total.	54753 / 49950
		Receipts capital.	
		Government grant.	
		add amount transferred from ordinary.	
41798	44880	Total receipts ordinary & Capital.	54753 / 49950
44141	47100	grant total including opening Balance.	51090

60696

26,350-0-0 ✓
12983-0-0 ✓
1630-0-0 ✓
8970-0-0 ✓
49,933-0-0 ✓
50-0-0
49,683-0-0 ✓
2220-0-0
51,903-0-0 ✓
5,960-0-0
5,943-0-0
49,606-0-0

31470 ✓
12983 ✓
1430 ✓
8970 ✓
52853 ✓
100
52753 ✓
5943
60696

2.12.49
COMMISSIONER.

2nd 2/12/49

8/ 2/12/49

47100
44880
2220

51903
5960
5943

Elementary Education Budget. 1950-51.

Expenditure.

Actuals of 1948-49.	Revised Estimate for 1949-50.	Particulars.	Budget Estimate for 1950-51.
		Ordinary.	
		staff Masters.	
23853	25510	Salaries.	26960
13491	12710	Dearness allowance.	13800
768	1870	Education tax collection charges.	1440
685	1000	Contribution to provident fund.	1480
		Contingencies.	
1559	3000	House rent.	1850
666	840	Other items.	700
		Equipment.	
211	---	Furniture and apparatus.	3000
	100	Library Books & Maps.	50
299	500	Other items.	600
	30	Prizes for scholarships.	50
288	400	Repairs to Buildings.	300
41920	45960	Total	50230
		Capital.	
		Lands and Buildings.	
41920	45960	Total Both ordinary & Capital.	50230
2220	1140	Closing Balance.	860
44140	47100	Grand total including closing Balance.	51090

25510
12710
1870
1000
3000
840
100
500
30
400
45960

51903
45960
5943
45960
5943
51903

45960
1480
47100

26960
13800
1440
1480
1850
700
3000
50
600
50
300
50,230

COMMISSIONER.
2.12.49

66696
50230
10466

Statement showing the closing Balance of Revised Estimate for 1949-50 and the Budget Estimate for 1950-51 Elementary Education fund (Ordinary).

----:0:----

Particulars.	Revised Estimate for 1949-50.	Budget Estimate for 1950-51.
Opening Balance.	2220	1140
Receipts.	44880	49950
Total.	47100	51090
Expenditure.	45960	50230
Closing Balance.	1140	860

Statement showing the closing Balance of the Revised Estimate for 1949-50 and the Budget Estimate for 1950-51 Elementary Education fund (Capital).

Particulars .	Revised Estimate for 1949-50.	Budget Estimate for 1950-51.
OPENING BALANCE.	---	---
Receipts.	---	---
Total.	---	---
Expenditure.	---	---
Closing Balance.	---	---

Commissioner
Palamcottah Municipality.
2.12.49

S.No.	Name of Schools.	No.of Teachers.	Salaries.	Allowance.	Leave Salary.	Provident fund Bonus.	House rent.	contin-gencies.	Total.	watering charges.
1.	Kokkirakulam Boys School.	5	2340	1164	98	131	600	48	4405	24
2.	Town Boys School.	12	5838	2844	220	331	480	48	9833	72
3.	Vannarpet Old School.	5	2376	1176	92	133	168	48	4017	24
4.	Vannarpet New School.	9	4380	2158	164	250	420	48	7444	24
5.	Palayam pacheri School.	2	960	456	36	52	180	48	1756	24
6.	Scavengers colony school.	2	960	456	42	51	---	24	1547	24
7.	Music Est.	1	432	228	20	25	---		705	---
8.	Tailoring Est.	1	432	228	20	25	---		705	---
9.	Town Girls School.	12	6072	3312	246	345	---	150	10125	---
10.	Vadakkupet Girls school.	5	2520	1392	103	143	---	75	4233	---
		54	26300	13414	1041	1486	1848	489	44770	192

2.12.44

COMMISSIONER.

Highest charges.	8the Standard.
Number of schools.	3
	7th Standard. ---
	6th standard. ---
	5th standard. 4
	4th " ---
	3rd " 1
	2nd " ---
	Ist " ---
Number of schools at the thin of the submission of the Budget.	8
No. of Schools opened during the year.	---
Total No.of teacher in all the schools under the Local Body on the date of the submission of the Budget.	54
Schedule of pay in force.	(1)Secondary grade 40-1½-55-2-75 (2)Elementary Higher grade 30-1-45. (3) ,, Lower grade.23-1-33
Total Number of teachers in each school.	(1) 13 (2) 38 (3) 3 54
Number of additional teachers to be employed 1.in the existing schools. 2.Schools proposed to be opened and the scales of pay.	Nil.
If the pay of the teachers proposed to be increased or xxx full particulars of the Revision and additional provision made for the purpose.	NIL

N. Abramanian 2.12.49
COMMISSIONER.

6 (6)

Extract from the Proceedings of the Municipal Council, Palayamkottai held in the Municipal office, Palayamkottai on 26-11-49.

14. Subject:-Revised estimate for 1949-50 and the Budget estimate for 1950-51 of this council and the proceedings of the Budget Sub-Committee dated 23-11-49.

Resolution: The recommendation of the Budget committee are accepted subject to the previous resolution No.13. Resolved to make good the deficit in the closing balance from the Arrear toll compensation grant since the closing balance is below the minimum fixed by the Government.

Sd/-P.S.Subramania Pillai.
Chairman. 26-11-49.

(True copy)

N. Abramanian 2.12.49
COMMISSIONER.

(2) 2

Name.	Designation.	Scale of Pay.	Pay.	Period.	Total for one year.	P.F. Bonus
Kokkirakulam Boys School Est.						
	Head Master.	40-1½-55-2-75	40--0--0	12 months.	480--0--0	30/-
Duty allowance.			5--0--0	,,	60--0--0	
D.A.			21--0--0	,,	252--0--0	
House Rent Allowance.			5--0--0	,,	60--0--0	
K.M.Subramaniam.	Assistant.	30-1-45	34--0--0	,,	408--0--0	26/-
D.A.			19--0--0	,,	228--0--0	
House rent allowance.			3--0--0	,,	36--0--0	
S.Ramachandra Rao.	,,	,,	33--0--0	,,	396--0--0	25/-
D.A.			19--0--0	,,	228--0--0	
House rent allowance.			3--0--0	,,	36--0--0	
N.Meenkakshisundarampillai,	,,	,,	38--0--0	,,	456--0--0	28/-
D.A.			19--0--0	,,	228--0--0	
House Rent allowante.			3--0--0	,,	36--0--0	
Nesamony Ammal.	,,	23-1,33	28--0--0	,,	336--0--0	21/-
D.A.			19--0--0	,,	228--0--0	
House rent allowance.			3--0--0	,,	36--0--0	
Sweeper.		Fixed Rs.4/-	4--0--0	,,	48--0--0	
House rent.			50--0--0	,,	600--0--0	
					4152--0--0	131/-
Leave allowance at 2½%					98--0--0	
					4250--0--0	
Vannarpet Old School Est.						
Esakkimuthu Doss.	Head Master.	40-1½-55-2-75.	46--0--0	,,	552--0--0	35/-
Duty Allowance.			5--0--0	,,	60--0--0	
House rent allowance.			5--0--0	,,	60--0--0	
D.A.			22--0--0	,,	264--0--0	
P.S.Shockkalingam pillai.	Assistant.	30-1-45.	38--0--0	,,	456--0--0	29/-
D.A.			19--0--0	,,	228--0--0	
House rent allowance.			3--0--0	,,	36--0--0	
Devadoss Thiagaraj.	,,	,,	31--0--0	,,	372--0--0	23/-
D.A.			19--0--0	,,	228--0--0	
House rent allowance.			3--0--0	,,	36--0--0	
E.Thigaragan.	,,	,,	31--0--0	,,	372--0--0	23/-
D.A.			19--0--0	,,	228--0--0	
House rent allowance.			3--0--0	,,	36--0--0	
	,,	,,	30--0--0	,,	360--0--0	23/-
D.A.			19--0--0	,,	228--0--0	
House rent allowance.			3--0--0	,,	36--0--0	
Sweeper.		Fixed Rs. 4/-	4--0--0	,,	48--0--0	
Rent.			14--0--0	,,	168--0--0	
					3768--0--0	133/-
Leave allowance at 2½%					92--0--0	
					3860--0--0	133/-

Vannarpet New School Est.							
Venkatarama ayyer.	Headmaster.	40-1½-55-2-75.	46--0--0	12 months.	552--0--0	35/-	
Duty allowance.			5--0--0	,,	60--0--0		
D.A.			22--0--0	,,	264--0--0		
House rent allowance.			5--0--0	,,	60--0--0		
Gholam Ghouse.	Assistant.	23-1-33	30--0--0	12months.	360--0--0	23/-	
D.A.			19--0--0	,,	228--0--0		
House rent allowance.			3--0--0	,,	36--0--0		
Sankaranayayana pillai.	,,	40-1½-55-2-75	46--0--0	,,	552--0--0	35/-	
D.A.			22--0--0	,,	264--0--0		
House rent allowance.			3--0--0	,,	36--0--0		
K.V. Srinivasagam.	,,	30-1-45	34--0--0	,,	408--0--0	26/-	
D.A.			19--0--0	,,	228--0--0		
House rent allowance.			3--0--0	,,	36--0--0		
Sri.Christinal Kamalam.	,,	,,	34--0--0	,,	408--0--0	26/-	
D.A.			19--0--0	,,	228--0--0		
House rent allowance.			3--0--0	,,	36--0--0		
Sri.A.Selvan.	,,	,,	33--0--0	,,	396--0--0	25/-	
D.A.			19--0--0	,,	228--0--0		
House rent allowance.			3--0--0	,,	36--0--0		
Mrs.Seetha Lakshimi.	,,	,,	33--0--0	,,	396--0--0	25/-	
D.A.			19--0--0	,,	228--0--0		
House rent allowance.			3--0--0	,,	36--0--0		
Mrs.Pappa Sellatahi.	,,	,,	33--0--0	,,	396--0--0	25/-	
D.A.			19--0--0	,,	228--0--0		
House rent allowance.			3--0--0	,,	36--0--0		
Rent.			35--0--0	,,	420--0--0		
Sweeper.			4--0--0	,,	48--0--0		
I.H.Victor.	,,	40-1½-55-2-75	40--0--0	,,	480--0--0	30/-	
D.A.			21--0--0	,,	262--0--0		
House rent allowance.			5--0--0	,,	60--0--0		
					7006--0--0	250/-	
Leave allowance at 2½%					164--0--0		
					7170--0--0		

Palayam Pacheri School Est.							
Sri.A.Sudalaiandi asari.	Headmaster.	30-1-45.	34--0--0	,,	408--0--0	26/-	
Duty allowance.			5--0--0	,,	60--0--0		
D.A.			19--0--0	,,	228--0--0		
House rent allowance.			3--0--0	,,	36--0--0		
A.Gnanapiragasam pillai.	Assistant.	,,	35--0--0	,,	420--0--0	26/-	
D.A.			19--0--0	,,	228--0--0		
House rent allowance.			3--0--0	,,	36--0--0		
Sweeper.		Fixed Rs.4/- permensem.	4--0--0	,,	48--0--0		
House rent.			15--0--0	,,	180--0--0		
					1644--0--0	52/-	
Leave allowance at 2½%					36--0--0		
					1680--0--0		

Scavengers colony School Est.

G.M.Rajaiah.	Head Master.	30-1-45.	35--0--0	12 months.	420--0--0	26/-
Duty Allowance.			5--0--0	,,	60--0--0	
D.A.			19--0--0	,,	228--0--0	
House rent allowance.			3--0--0	,,	36--0--0	
P.B.Durairaj.	Assistant.	,,	33--0--0	,,	396--0--0	25/-
D.A.			19--0--0	,,	228--0--0	
House rent allowance.			3--0--0	,,	36--0--0	
contingencies.			2--0--0	,,	24--0--0	
		£			1428--0--0	51/-
Leave allowance at 2½%					42--0--0	
					1470--0--0	51/-

Town Boys School Est.

G.Sivasubramania pillai.	Head Master. 40-1½-55-75		46--0--0	,,	552--0--0	35/-
Duty allowance.			5--0--0	,,	60--0--0	
D.A.			22--0--0	,,	264--0--0	
House rent allowance.			5--0--0	,,	60--0--0	
T.Ramasamy Kone.	Assistant.	30-1-45.	38--0--0	,,	456--0--0	29/-
D.A.			19--0--0	,,	228--0--0	
House rent allowance.			3--0--0	,,	36--0--0	
Pa[illegible]ni.	,,	40-1½-55-2-75	43--0--0	,,	516--0--0	32/-
D.A.			22--0--0	,,	264--0--0	
House rent allowance.	,,		5--0--0	,,	60--0--0	
Jayasing Masilamani.	,,	,,	41--8--0	,,	498--0--0	31/-
D.A.			22--0--0	,,	264--0--0	
House rent allowance.			5--0--0	,,	60--0--0	
M.[illegible]ajaiah.	,,	30-1-45.	34--0--0	,,	408--0--0	26/-
D.A.			19--0--0	,,	228--0--0	
House rent allowance.	,,	,,	8--0--0	,,	96--0--0	
A.Archi Bald.	,,	,,	35--0--0	,,	420--0--0	26/-
D.A.			19--0--0	,,	228--0--0	
House rent allowance.			3--0--0	,,	36--0--0	
J.A.Subbiar.	,,	,,	35--0--0	,,	420--0--0	26/-
D.A.			19--0--0	,,	228--0--0	
House rent allowance.			3--0--0	,,	36--0--0	
J.S.Thomas Ratnam.	,,	,,	33--0--0	,,	396--0--0	25/-
D.A.			19--0--0	,,	228--0--0	
House rent allowance.			3--0--0	,,	36--0--0	
P.Ramasamy Kone.	,,	,,	32--0--0	,,	384--0--0	24/-
D.A.			19--0--0	,,	228--0--0	
House rent allowance.			3--0--0	,,	36--0--0	
P.S.Arunachalam.	,,	,,	34--0--0	,,	408--0--0	26/-
D.A.			19--0--0	,,	228--0--0	
House rent allowance.			3--0--0	,,	36--0--0	
I.Kothandaraman.	,,	,,	35--0--0	,,	420--0--0	26/-
D.A.			19--0--0	,,	228--0--0	
House rent allowance.	,,		3--0--0	,,	36--0--0	
Sweeper.			4--0--0	,,	48--0--0	
U.P.Udaiyar.	,,	,,	33--0--0	,,	396--0--0	25/-
D.A.			19--0--0	,,	228--0--0	
House rent allowance.			3--0--0	,,	36--0--0	
House rent.			40--0--0	,,	480--0--0	
					9210--0--0	331--0--0
Leave allowance at 2½%					220--0--0	

Vadakkupet Girls School Est.						
Messrs.Ranjitham Ayrah.	Head Master xxxxxxx Mistress	40-1½-55-2-75.	46--0--0	12 months.	552--0--0	35/-
Duty allowance.			5--0--0	,,	60--0--0	
D.A.			22--0--0	,,	264--0--0	
House rent allowance.			5--0--0	,,	60--0--0	
Shenbagam Mosses.	Assistant.	30-1-45.	38--0--0	,,	456--0--0	29/-
D.A.			19--0--0	,,	228--0--0	
House rent allowance.			3--0--0	,,	36--0--0	
KKothai Rajammal.	,,	,,	33--0--0	,,	396--0--0	25/-
D.A.			19--0--0	,,	228--0--0	
House rent allowance.			3--0--0	,,	36--0--0	
Selvanayaki.	,,	,,	33--0--0	,,	396--0--0	25/-
D.A.			19--0--0	,,	228--0--0	
House rent allowance.			3--0--0	,,	36--0--0	
D.Thangammal.	,,	,,	38--0--0	,,	456--0--0	29/-
D.A.			19--0--0	,,	228--0--0	
House rent allowance.			3--0--0	,,	36--0--0	
Thangam.	conductress.		6--4--0	,,	75--0--0	
D.A.			18--0--0	,,	216--0--0	
					3987--0--0	143/-
Leave allowance at 2½%					103--0--0	
					4090--0--0	143/-
Sewing Est.						
Messrs.Dos.Durairaj.	Swing Mistress.	30-1-45.	33--0--0	,,	396--0--0	25/-
D.A.			19--0--0	,,	228--0--0	
House rent allowance.			3--0--0	,,8	36--0--0	
					660--0--0	25/-
Leave allowance at 2½%					20--0--0	
					680--0--0	25/-
Town Girls School Establishment.						
Messrs Joy Aran.	HeadMistress.	40-1½-55-2-75.	46--0--0	,,	552--0--0	35/-
Duty Allowance.			5--0--0	,,	60--0--0	
House rent allowance.			25--0--0	,,	60--0--0	
D.A.			22--00--0	,,	264--0--0	
A.T.Mathuram.	Assistant.	,,	44--8--0	,,	534--0--0	33/-
D.A.			22--0--0	,,	264--0--0	
House rent allowance.			5--0--0	,,	60--0--0	
Rajammal Moses.	,,	,,	43--0--0	,,	516--0--0	32/-
D.A.			22--0--0	,,	264--0--0	
House rent allowance.			5--0--0	,,	60--0--0	
Badmabai Srinivasagam.	,,	,,	44--8--0	,,	534--0--0	33/-
D.A.			22--0--0	,,	264--0--0	
House rent allowance.			5--0--0	,,	60--0--0	
Alice Puspam.	,,	30-1-45	38--0--0	,,	456--0--0	28/-
D.A.			19--0--0	,,	228--0--0	
House rent allowance.			3-00--0	,,	36--0--0	
V.Sellammal.	,,	,,	34--0--0	,,	408--0--0	26/-
D.A.			19--0--0	,,	228--0--0	
House rent allowance.			3--0--0	,,	36--0--0	

D.K.Sornam.	Assistant.	30-1-45	38--0--0	12months.	456--0--0	29/-
D.A.			19--0--0	,,	228--0--0	
House rent allowance.			3--0--0	,,	36--0--0	
E.Sankarammal.	,,	,,	33--0--0	,,,	396--0--0	25/-
D.A.			19--0--0	,,	228--0--0	
House rent allowance.			3--0--0	,,	36--0--0	
G. Parinbam.	,,	,,	33--0--0	,,	396--0--0	25/-
D.A.			19--0--0	,,	228--0--0	
House rent allowance.			3--0--0	,,	36--0--0	
A.T.Varadiah.	,,	,,	38--0--0	,,	456-0-0	25/-
D.A.			19--0--0	,,	228--0--0	
House rent allowance.			3--0--0	,,	36--0--0	
P.Arokkiathammal.	,,	,,	38--0--0	,,	456--0--0	29/-
D.A.	,,	,,	19--0--0	,,	228--0--0	
House rent allowance.			3--0--0	,,	36--0--0	
Sellathai ~~Mary~~ Cruez Antony.	,,	,,	32--0--0	,,	384--0--0	24/-
D.A.			19--0--0	,,	228--0--0	
House rent allowance.7			3--0--0	,,	36--0--0	
Sheenbagam.	Conductress.		6--4--0	,,	75--0--0	
D.A.			18--0--0	,,	216--0--0	
Diravaiam.	,,		6--4--0	,,	75--0--0	
D.A.			18--0--0	,,	216--0--0	
					9534--0--0	345/-
Leave allowance at 2½%					246--0--0	
					9780--0--0	345/-

Music Establishment.

John Jayaveera Doss.	Music Teacher.	30-1-45.	33--0--0	,,	396--0--0	25/-
D.A.			19--0--0	,,	228--0--0	
House rent allowance.			3--0--0	,,	36--0--0	
					660--0--0	25/-
Leave allowance at 2½%					20--0--0	
					680--0--0	25/-

S.Nos.	Name of Schools.	No. of teachers.	Salaries.	Allowance.	Leave salary.	Provident fund contribution.	House rent.	Contingencies.	Watching charges.	Total.
1)	Kokkirakulam Boys School.	5	2340	1164	98	131	600	48	24	4405
2)	Town Boys School.	12	5828	2844	220	331	480	48	72	9833
3)	Vannarpet Old School.	5	2376	1176	92	133	168	48	24	4017
4)	Vannarpet New School.	9	4380	2158	164	250	420	48	24	7444
5)	Palayam Patcheri School.	2	960	456	36	52	180	48	24	1756
6)	Scavengers Colony School.	2	950	456	42	51	---	24	24	1527
7)	Music Est.	1	432	228	20	25	---	--	--	705
8)	Talilloring Est.	1	432	228	20	25	---	--	--	705
9)	Town Girls School.	12	6072	3312	246	345	---	150	--	10125
10)	Vadakkupet Girls School.	5	2520	1392	103	143	---	75	--	4233
	T O T A L.....	54	26300	13414	1041	1486	1848	489	192	44770

(13)

13

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, M A D R A S
ROP No. 90 B3/49-50 dated 22-12-49

Sub:- Budget Estimate for '50-'51 - Elementary Education Fund Municipal Council, Palayamkottai -

Ref:-From the Commissioner, No. Nil dated 2-12-49 -

Submitted.

29 DEC 1949

2. Revised Estimate for '49-'50 Under Section 37 of the Madras Elementary Education Act an amount of Rs. 12983-4-0 has been sanctioned to this Municipality in G.O.Ms.No. 164 Education dated 28-11-49. The Commissioner has taken credit of the amount sanctioned in G.O.Ms.No. 2298 Education dated 15-7-49.

3. The total amount sanctioned under the proviso to section 37 of the Act is Rs.1423/- as per G.Os.No. 1753 Education and 1754 Education dated 27-5-49.

4. Elementary Schools

Accommodation is inadequate in 2 schools and unsuitable in 3 schools.

5. Equipment is inadequate in 5 schools.

6. Gardening in 2 schools requires improvement and in one school no garden is maintained.

7. The District Educational Officer reports that one of the schools has no playground.

The Council should pay attention to these defects and deficiencies.

For Director of Public Instruction

To

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

Copy to B2 Section (3 copies)

MSR 23/12

14 (14)

C. no: 10628/49

1950-51 EDN(E)

Sub: B.E for ~~1949-50~~ - Elementary Education Fund - Municipal Council, Palayamkottai orders passed -

Ref 7/12 p1 cf

p23 cf

From the Commr, Palayamkottai Mplty -
No nil dated 2-12-49
From the Director of Public Instruction
No: 90-B3/49-50 dt 22-12-49

Order No 477 - Edn dt 16.2.50

To

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

2. RE for 1949-50 :- (i) The council is permitted to raise the provision made under the head "expenditure - ordinary" from Rs 41920/- to Rs 45960/-

(ii) The credit taken for a Government subsidy of Rs 8180/- under section 37 of the Elementary Education Act should be raised to Rs 12,983/- with reference to Govt: Ms: No: 154 Edn dt the 28th November 1949.

Mp 3-4/(2)

(iii) Revised with reference to the orders above the RE for 1949-50 will close with a balance of Rs 5943/-

3 The sanctioned Budget for 1950-51 will be as shown in the Annexure below:

4 An extract of the remarks of the D.P.I in parts 4 to 7 of his endorsement ~~dated~~ read above is communicated to the Commissioner ~~Help~~ Palayamkottai Municipality for information and necessary action

p38 (Revised) 21-1-50

To the Commr, Palayamkottai Mplty. (with an extract of paras 4 to 7 on p23 cf)
Rc DPI
Sec Edn pr A/cts
Ref & Dept
2 s/s

dt 5/1/50
dp 5/1/50

DM 7/1/50

16 (16) Board IV 29

C.no: 101628/49

1950-51

Sub: BE for 1949-50 - Elementary Education Fund - Municipal Council, Palayamkottai -

Ref: From the Commissioner, Palayam-kottai Mpty- No nil dated 2-12-'49
From the Director of Public Instruction No: 90 B3/49-50 dt 22-12-'49

EdP4 (C1)

1. The RE for 1949-50 and the B.E for 1950-51 of the Elementary Education Fund of the municipal Council, Palayamkottai Call for the following remarks: —

2. RE for 1949-50: - (i) The Credit taken for a Government subsidy of Rs 8180/- under section 37 of the Elementary Education Act should be raised to Rs 12,983-

(ii) The provision made under the head "Expenditure - Ordinary" is in excess of that in the sanctioned budget - The increase which is mainly due to the grant of D.A to the Elementary Education staff may be approved -

(iii) The credit taken under the head "Contribution from the General Funds" may stand -

(iv) Revised with reference to the suggestions above, the RE for 1949-50 will close with a balance of Rs 5943/-.

3. BE for 1949-50: — Revised with reference to para 2 above, the BE for 1949-50 will close with a balance of Rs 10,466/-.

4. A draft order in the above lines is submitted for approval. LA may see for remarks, if any -

pp3-4 of G.O.No. Rt 152 Edn 28/11/49 (2)

LOCAL ADMINISTRATION DEPARTMENT 1001 5 JAN 1950 SECRETARIAT, MADRAS

(2) For calculations please see pp2-4 of

pp3-4 of

no: 101628/49-1, Edn 7/1/50

M 5/1/50

5/1/50

7/1/50

P.T.O.

C1

L-A Deptt. (Bud. II)

The general budget file for 1950-51 of the Palayamkottai Municipality has been sent to E & P.H on 9.1.50 for their remarks. This may therefore lie over till the general budget file is received back from E & P.H.

GS 12/1/50
p.s.
12.1.50

ell
12.1.50

The budget file has not yet been returned from E & P.H. Deptt. E & P.H is being reminded to-day. This may again lie over till 2.2.50 or till the return of the file from E & P.H whichever is earlier

GS 25.1.50
p.s.
25.1.50

ell
25.1.50

The budget file has since been received back from the E. & P. H. Deptt.

2. The contribution shown in the E.E. budget and those provided for in the general budget are the same, viz., Rs.8,970/- for each of the two years 1949-50 and 1950-51. In 1948-49 a sum of Rs.12,690/- of the A.T.C. sanctioned in that year has been adjusted to the E.E. Acct. The E.E. Acct. for that year actually closed with a balance of Rs.2,220/-. The sum of Rs.2,220/- should therefore be transferred from the E.E. Acct. to the Conservancy Acct. E. & P.H. have agreed to this transfer in their notes on the general budget file of the Mi. Cl. They may be requested to modify their draft order accordingly. The file may be returned to the E. & P.H. Deptt.

GS 8.2.50
p.s.

ell
8.2.50

Secy

Seen by Secy in General budget file.

E & PH.

LA no. 1001/50-1(Pm)

10438
16 FEB 1950

17

(13)

3

E & PH (C)

LA Budget file returned to LA

Please see the LA note on p2 ante. This Dept previously agreed to the transfer of an amount of Rs 2,220 from the Elementary Education Account to the Conservancy Account. Accordingly, a new item has been added to the expenditure with this expenditure, the budget closes with a balance of Rs 8,249 like of the proposed budget. The draft order already approved may now issue.

KM 14/2/50
GS 14/2/50.

14/2/50

L.F. 3253/16/8/49

Audit Report on the Elementary Education Fund Account of the Palayam Kottai Municipal Council, Tirunelveli District, for the year 1948-49.

*****

NAME OF AUDITOR: ... SRI D.RAJENDRAM, District Inspector of Local Fund Accounts.

Time taken for audit: From the 14th to 23rd June 1949 and 26th and 27th July 1949.

ASST. SECRETARY TO GOVERNMENT EDUCATION AND PUBLIC HEALTH DEPTT. 18 AUG 1949

The Office of Executive authority was held by Sri M.Muthu Veerappan from 1-4-1948 to 7-2-1949, by Sri P.M.Krishna Nadar, L.M.P., L.P.H., Municipal Health Officer-in-charge from 8-2-1949 to 27-2-1949 and by Sri S.Rajagopalan from 28-2-1949 to 31-5-1949.

63056

2. The receipts and payments during the year are shown in the annual account appended together with the opening and closing balances. The opening balance in the cash book is in agreement with the closing balance of the previous year. The closing balance of the Elementary Education Fund Viz., Rs.2,220-5-5 agrees with the balance shown in the consolidated account for March 1949.

The more important irregularities are detailed below: Irregularities of a minor nature are detailed in an annual objection statement which should be treated as part of this report.

3. ELEMENTARY EDUCATION - EDUCATION SUBSIDY - NOT ADJUSTED:

A sum of Rs.106/- being the balance of the Education subsidy for 1948-49 was ordered by the Treasury Deputy Collector to be credited to the Municipal account in the months of October and November 1948. This was not given effect to by the Sub-Treasury Officer, Tirunelveli during the year and the amount remained to be credited till the 26th July 1949.

4. TOOLS & PLANT REGISTER - KOKKIRAKULAM BOYS' SCHOOL - DEFECTS:

a) The following articles were stated to be missing on verification by the Commissioner for 1948-49. Action taken in the matter would need to be stated:-

i)	Scissors	3.	(ii)	Pen Knife	1	(iii)	Object lesson Pictures	5
iv)	Wind curtain	1.	(v)	Brass Tumbler.	1.	(vi)	Indian Token Coin	1
vii)	Bucket Small	1	(viii)	Map of Madras	1	(ix)	Thaklis with Gumps	2
x)	Flower Bucket	1	(xi)	Zinc Bucket	1	(xii)	Silence Bell	1
xiii)	Vitamin Chart	1						

b) The following articles which were found in stock during verification by the Commissioner were not entered in the Tools and Plant Register for 1949-50:-

i)	Bucket big	1	v)	School name Board	1
ii)	" small	1	vi)	Information Board	1
iii)	Brass lock	1	vii)	India Map	1
iv)	" Tumblers	2			

34

They would need to be entered in the ~~Reg~~ Tools + Plant Register and accounted for.

c) There is no indication in the following registers to show that the stock on hand was verified for the 1948-49.

Tools + Plant
i) ~~Reg~~ Register of Kolkandakulam Boys' School.
ii) " Municipal New School, Vannarpettah.
iii) ~~Town Boys' School~~ Town Boys' School.
iv) " Vadakkupet Girls' School.
v) " Palayampetcheri School.
vi) " Scavengers' colony School.

d) The Tools and Plant Registers of the following Schools were not produc for audit:-

i) Municipal Old School, Vannarpett.
ii) Town Girl's School.

5. GENERAL RESULT OF AUDIT:

The General result of audit may be considered satisfactory.

6. The Gross receipts and charges of the year were Rs.41,797-7-6 and Rs.41,928-9-2, respectively.

7. Six items of objections involving an amount of Rs.106/- relating to th year 1948-49 were pending settlement at the close of the year.

S.RANGASWAMY IYYER,
Assistant Examiner of Local Fund Ac...
Southern Circle, Trichy.

Forwarded to the Executive Authority Palayam Kottai Municipal Council in duplicate with the request that the report may kindly be returned within 2 months to the District Inspector of Local Fund Accounts, Tirunelveli with reply in triplicate duly approved by the Municipal Council for submission to Government.

Duplicate copy of the final statement of audit of the Elementary Education Fund accounts of Palayam Kottai Municipal Council (for the year ended 31st March 1949) is forwarded to the Secretary to Government, Education and Public Health Department with reference to rule 58 (d) of schedule IV of the Madras District Municipalities Act 1920. The original was forwarded to the Executive Authority, Palayam Kottai Municipal Council in L.F.No...3252 Dated. 16/8/49.

(True Copy).

CHK: 9/8.

SUPERINTENDENT.
Office of the Examiner of Local Fund Accounts.
Mount Road, MADRAS.2

No. 63056/49/C

L.F.A.(C). 11/8/49

Advance Copy. Lodged.

Elementary Education Account of the Palayamcottah Municipality for the year 1948-49

Actuals of 194- -4	Revised Estimate for 194 -4	Heads of Account.	Actuals for the year.	Final Budget Appropriation.	Remarks
1	2	3	4	5	6
	B		B		
		C. Elementary Education Account.			
		Receipts - Ordinary.			
		Opening balance.	2343-4-11		
		1. Education Tax.			
12800		Gross Collections.	13022-00		
		Deduct Collection charges.			
		Net.			
		2. Fines and penalties under the Elementary Education Act.			
		3. Income from investments etc.			
		4. School fees.			
		5. Contributions.			
		6. Other receipts.			
		7. Government grant.			
7330		(i) Under section 37 of the Elementary Edun. Act.	8180-40		
1430		(ii) Under proviso to Sec. 37 of the Elementary Education Act.	1317-00		
		Subsidary Accounts cont.			
		C. Elementary Edun. Account. (Cont.)			
		Receipts - Ordinary - Cont.			
		Opening Balance cont.			
		8. ~~Grant for the deficit~~			
		8. Contribution from the general account. Government grant for the deficit.			
		(a) For payment of temporary allowance of Rs. 4/=			
6970		(b) For other purposes.	6970-00		
		9. Grant for the deficit.			
7320		10. Advances recovered.	1234-00		
		Deduct amount transfered to general fund.			
200		Deduct refunds.	-38.12.6		
		Deduct amount transferred to Capital.			
		Total.	41797-7.6		
		ADD amount relating to endowments shown under H. Endowments Account (for details, vide subsidiary a/c.)			

Grand Total.

Capital.

1. Government grants.
2. Contribution.
3. Loans.
4. Contribution from General Account Ordinary.
5. Investments realized.
6. ADD amounts transferred from ordinary.

Total.

ADD amounts relating to endowments shown under H. Endowments Account (for details vide subsidiary Account).

Grand Total.

Total receipts - Ordinary and capital grand total, including opening balance. 41797-7.6 ~~41797-7.6~~ 44140-12.5

Expenditure - Ordinary.

1. Staff.

30760 Salaries and allowances. 23952.14.0
A A 13491-3.0
Masters.
Clerks and servants.

1210 Contribution to Provident Fund. 685-5-0

760 Collection charges. 768-5-0
Stripend of teachers sent for training collection charges.

2. Contingencies and equipment.

Contingencies.

1330 House rent. 1558.15.2

560 Other items. 666.4.0

Subsidiary Accounts.Cont.

C. Elementary Education Account Cont.
Expenditure - Ordinary - Cont.

2. Contingencies and equipment Cont.
Equipment.

200 Furniture and apparatus. 211.4.0
50 Library and maps.
450 Other items. 298-11-0

30 3. Prizes and scholarships.

300 4. Repairs to buildings. 288-5-0

5. Interest on & repayment of dept.

6. Investments made.

7. Advance recoverable.

35650 Total. 41920-9.2

ADD amount relating to endowments shown under H. Endowments Account (for details vide subsidiary account).

Grand Total.

Capital.

1. Land and buildings.
2. Equipment.
   (1) Furniture and apparatus.
   (2) Library books and Maps.
   (3) Investments made.
   (4) Other items.

Total.

ADD amount relating to endowments shown under H. Endowments Account (for details vide subsidiary account)

Grand Total.

Total Ordinary and Capital. 41920.9.2

Closing balance. 2220-3.5

Grand total, including closing balance. 44140-12.5

Thayumanavan

District Inspector of L.F.
Accounts, Tinnevelli

1.8.49

(n) 21

29

F. D.

Extract from the L.A. note file regarding Ely. Edn. budget of 'Palayamkottai' municipality.

Para 8(ii) - Ely. Edn. Acct:

The usual contribution is Rs. 3700/-. The estimates provide for a contribution of Rs. 8970/- in each of the two years 1949-50, and 1950-51. With these contributions the E.E. Acct. for 1950-51 is expected to close with a balance of Rs. 860/-. This balance will be converted into a deficit of Rs. 1360/- if the Council is asked to readjust to the Conservancy fund the sum of Rs. 2220/- being the closing balance under the E.E. Acct. for 1948-49 as a sum of Rs. 12690/- of the A.T.C. sanctioned in that year has been adjusted to the E.E. Acct. The question of avoiding the deficit in the E.E. Acct. may be considered while examining the E.E. budget.

Para 18 - General :— The present rate of tax in this municipality is 22% per annum.

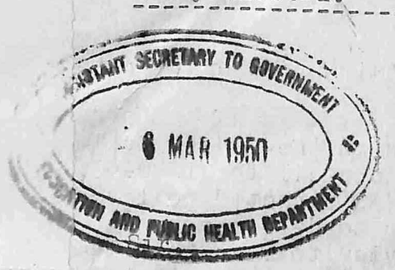
Exp. A.(C1)

Para 8(ii) :—

The Ele. Edn. budget for 1950-51 of the municipality has been examined and the main file has been sent to L.A. Dept. with E.Exp.A. ~~Dept~~. U.O. No 101628/49-1-C1 Edn. dt 7-1-50. The budget for 1950-51 as raised by this Dept. is expected to close with a balance of Rs. 10466/-. If a sum of Rs. 2220, being the closing balance under the E.E. Acct. for 1948-49 is readjusted to the conservancy fund as desired by L.A. the E.E. Acct. will close with a balance of Rs. 8246/-. The question of avoiding the deficit of Rs. 1360/- pointed out by L.A. will be considered while examining the E.E. Budget.

From
Sri. M. Subramaniam, B.A.,
Commissioner,
Palayamkottai Municipality,
Palayamkottai.

To
The Secretary to the Government,
Education and Public Health Department,
Fort St. George,
M A D R A S.



Through
The Chairman,
Municipal council,
Palayamkottai.

A1.1282/50 dated 2--3--50.

Sub: Tax - Education - Reduction of - for 1950-51 - orders solicited.
Ref: This office A1.1282/50 dated 6-2-50 and reminder thereon dated 21-2-50.

In enclosing herewith a copy of this office letter No. A1. 1282/50 dated 6-2-50 together with a post copy of telegram dated 2-3-50, I request that Government may be pleased to issue orders reducing the rate of education tax from 24% to 20% per annum of the Property tax with effect from 1-4-50 at a very early date as the special notices on the quinquennial revision have to be issued early.

2-3-50
COMMISSIONER.

FORWARDED

P.S. Subramania Pillai 2.3.50
CHAIRMAN.

V.K. 2/3.

2/3/50.

Extract from the proceedings of the Municipal Council, Palayamkottai No. 9 dated 31-1-50.

Subject: Office note dated 27-12-49 suggesting to reduce the levy of Education tax from 24% to 20% per annum of the property tax from 1-4-50 in the circumstances stated in the above office note.

Resolution: Resolved to reduce Education tax from 24% to 20% per annum with effect from 1-4-50 as per office note subject to the approval of the Government.

Sd/-P.S.Subramaia Pillai.
Chairman. 31-1-50.

(True copy)

3.3.50
Commissioner.

A copy of this office letter No. A1.1282/50 dated 6-2-50 to the Secretary to Government, Education and Public Health Department, Madras, Through the Chairman, Municipal council, Palayamkottai.

Sir,

Sub: Tax - Education - Palayamkottai Municipality rate of levy -reduction of - requested.

I submit that while passing orders on the Budget Estimate of the Elementary Education funds of this council for 1949-50, Government in G.O.Ms.No.2298 Education dated 15-7-49 directed to levy education tax at 24% of the property tax in order to derive a sum of Rs.25,900 from the levy of Education Tax with a view to make the Elementary Education fund accounts to close with a nil balance instead of a deficit balance and accordingly Education tax at 24% of the property tax of 18% came to $4\frac{8}{25}$% and thus made the total rate of property tax including Education Tax to $22\frac{8}{25}$%.

In this connection I submit that Government in Memorandum No. 45099-HI/41-3/P.H.dated 31-8-49 directed the increase of levy of water tax from 2% to 5% per annum from 1-4-50 to derive more revenue under water supply accounts for the execution of water supply scheme of this Municipality. Accordingly the total rate of property tax excluding Education tax comes to 21% on which the Education tax if levied at 24% comes to $5\frac{1}{25}$% as against the existing rate of $4\frac{8}{25}$%. Thus the total rate of property tax including the Education at 24% comes to $26\frac{1}{25}$%. On account of this automatic increase of Education tax due to increase of property tax by 3%, the council considered my move regarding the question of reduction of rate of levy of Education tax suitably without detriment to the income under Education tax. I beg to enclose an appendix (A) showing the existing rate and the rate of tax from 1-4-50 etc., for kind perusal of Government. Further from the appendix (B) enclosed showing the receipts under several heads under Elementary Education accounts as revised now and as originally proposed in the Budget Estimate for 50-51, it will be seen that that only a sum of Rs. 26,500 has to be realised as against 31,420 originally proposed in the Budget Estimate for 1950-51 by the levy of Education tax, for which only Education tax at 20% of the property tax has to be levied. I submit that even with the levy of Education tax at 20% of property tax, the Elementary Education accounts for 1950-51 discloses a surplus balance of Rs. 2456 as shown in the appendix and this surplus is even after meeting a sum of Rs. 3000/- provided under furniture and apparatus which is not a recurring expenditure as otherwise the Elementary Education accounts will close with a surplus balance of Rs. 5456/-. The main change of figures now proposed to that originally proposed in the Budget Estimate for 1950-51 is that a sum of Rs. 26,350/ is taken as receipt by levy of Education tax as against Rs. 31,470 and that a sum of Rs. 12893/- is taken as Government contribution as against Rs.9610/- in view of the Grant for 1948-49 sanctioned in G.O.Rt. 154 Education dated 28-11-49. I request that Government may be pleased to incorporate these changes in the Budget Estimate of Elementary Education accounts for 50-51 while passing orders..

In view of the above and in view of the quinquennial revision of property tax to be given effect to from 1-4-50 from which an appreciable income under property tax is expected, the council in C.R.No. 9 dated 31-1-50(copy enclosed) resolved to reduce the rate of levy of Education tax from 24% to 20% as otherwise the total rate of taxation including the Education tax comes to $26\frac{1}{25}$% which rate is considered to be too high.

I therefore request that Government may be pleased to reduce the rate of Education tax to 20% of the property tax from 1-4-50 instead of 24% as the reduction will not dislocate the financial position and other commitments of this council. I also request that this reference may kindly be treated as specially urgent and orders issued urgently as the quinquennial revision of property tax has to be published during the last week of this month.

Forwarded
Sd/-P.S.Subramania Pillai.
Chairman.

Sd/-M.Subramaniam.
Commissioner.

(True copy) M.Subramaniam 3.3.50

APPENDIX 'A'.

Statement of rate of levy of property tax in Palayamkottai Municipality.

Nature of tax.	Existing Rate.	Rate from 1-4-50.
1. General Tax.	8%	8%
2. Water Tax.	2%	5%
3. Drainage Tax.	½%	½%
4. Lighting Tax.	4½%	4½%
5. Scavenging Tax.	3%	3%
Total.	18%	21%
6.Education tax at 24% of the property tax.	$4\frac{8}{25}$%	$5\frac{1}{25}$%
Grant total.	$22\frac{8}{25}$%	$26\frac{1}{25}$%

APPENDIX 'B'.

Statement showing the receipts and expenditure originally proposed in Revised Estimate for 49-50 and in the Budget Estimate for 1950-51 and now proposed to be revised.

Revised Estimate for 49-50 as originally proposed.	Revised Estimate For 49-50 now proposed.	Particulars.	B.E.for 1950-51 as originally proposed.	B.E.for 50-51 now proposed.
2,220	2,220	Opening Balance.	1,140	4,473
26,350	26,350	Education tax.	31,470	26,350
9,610	12,893	Govt.Grants & contribution.	9,610	12,893
8,970	8,970	General fund contribution.	8,970	8,970
47,150	50,433	Total	51,190	52,686
-50	---	Deduct refunds.	-100	---
47,100	50,433	Net total.	51,090	52,686
45,960	45,960	Expenditure as proposed in the B.E. for 50-51 and in the Revised Estimate for 49-40-	50,230	50,230
1,140	4,473	Closing Balance surplus.	860	2,456

M.Subramaniam 3.3.50
Commissioner
2/3/50

Post Copy of the telegram dated 2-3-50.

Telegram.

Education Health

Madras

Orders reducing rate of Education tax from twenty four to twenty percent requested. Issue of special notices on quinquennial revision delayed.

Sd/-M.Subramaniam
Commissioner.

(True copy)

3.3.50
Commissioner.

From
Sri. M. Subramaniam, B.A.,
Commissioner,
Palayamkottai Municipality,
Palayamkottai.

To
The Secretary to Government,
Education and Public Health Departm
M A D R A S.

Through
The Chairman,
Municipal Council,
Palayamkottai.

EXAMINER OF LOCAL FUND ACCOUNTS
6199
18 FEB 1950
MADRAS

Al. 1282/50 dated 6--2--50.

Sir,

Sub: Tax - Education - Palayamkottai Municipality rate of levy reduction of - requested.

I submit that while passing orders on the Budget Estimate of the Elementary Education funds of this council for 1949-50, Govern ment in G.O.Ms.No. 2298 Education dated 15-7-49 directed to levy education tax at 24% of the property tax in order to derive a sum of Rs. 25,900 from the levy of Education tax with a view to make the Elementary Education fund accounts to close with a nil balance instead of a deficit balance and accordingly Education tax at 24% of the property tax of 18% came to 4.8/25% and thus made the total rate of property tax including Education tax to 22.8/25%,

In this connection, I submit that Government in Memorandu No. 45099-H1/41-31 P.H. dated 31-8-49 directed the increase of levy of water tax from 2% to 5% per annum from 1-4-50 to derive more revenue under Water supply accounts for the execution of water supply scheme of this Municipality. Accordingly the total rate of property tax excluding Education tax comes to 21% on which the Education tax if levied at 24% comes to 5.1/25% as against the existing rate of 4.8/25%. Thus the total rate of property tax including the Education at 24% comes to 26.1/25%. On account of this automatic increase of Education tax due to increase of property tax by 3%, the council considered my move regarding the question of reduction of rate of levy of Education tax suitably without detriment to the income under Education tax. I beg to enclose an appendix (A) showing the existing rate and the rate of tax from 1-4-50 etc. for kind perusal of Government. Further from the appendix (B) enclosed showing the receipts under several heads under Elementary Education accounts as revised now and as originally proposed in the Budget Estimate for 50-51, it will be seen that only a sum of Rs. 26,500 has to be realised as against 31,420 originally proposed in the Budget estimate for 1950-51 by the levy of Education tax, for which only Education tax at 20+% of the property tax has to be levied. I submit that even with the levy of Education tax at 20% of property tax, the Elementary Education accounts for 1950-51 discloses a surplus balance of Rs. 2456 as shown in the appendix and this surplus is even after meeting a sum of Rs. 3000/- provided under furniture and apparatus which is not a recurring expenditure as otherwise the Elementary Education accounts will close with a surplus balance of Rs. 5456/-. The main change of figures now proposed to that origina proposed in the Budget Estimate for 1950-51 is that a sum of Rxx Rs. 26,350 is taken as receipt by levy of Education tax as against Rs. 31,470 and that a sum of Rs. 12,893/- is taken as Government contribution as against Rs. 9610/- in view of the Grant for 1948-49 sanctioned in G.O.Rt. 154 Edn. dated 28-11-49. I request that Government may be pleased to incorporate these changes in the Budget estimate of Elementary Education accounts for 50-51 while passing orders.

In view of the above and in view of the quinquennial revision of property tax to be given effect to from 1-4-50 from which an appreciable income under property tax is expected, the Council in C.R. No.9 dated 31-1-50(copy enclosed) resolved to reduce the rate of levy of Education tax from 24% to 20% as otherwis the total rate of taxation including the Education tax comes to 26 6/25% which rate is considered to be too high.

P.T.O.

I therefore request that Government may be pleased to reduce the rate of Education tax to 20% of the property tax from 1-4-50 instead of 24% as this reduction will not dislocate the financial position and other commitments of this council. I also request that this reference may kindly be treated as specially urgent and orders issued urgently as the quinquinial revision of property tax has to be published during the last week of this Month.

Sd/-M.Subramaniam.
Commissioner.

Commissioner-Delegate.

Forwarded

Chairman.

V.K.8/2.

Enc:13.

Extract from the proceedings of the Municipal Council, Palayamkottai No. 9 dated 31-1-50.

Subject: Office note dated 27-12-49 suggesting to reduce the levy of Education tax from 24+% to 20% per annum of the property tax from 1-4-50 in the circumstances stated in the above office note.

Resolution: Resolved to reduce Education tax from 24% to 20% per annum with effect from 1-4-50 as per office note subject to the approval of the Government.

Sd/- P.S.Subramania Pillai.
Chairman. 31-1-50.

(True copy)

Commissioner-Delegate.

APPENDIX 'A'.

Statement of rate of levy of property tax in Palayamkottai Municipality.

Nature of tax.	Existing Rate.	Rate from 1-4-50.
1. General Tax.	8%	8%
2. Water tax.	2%	5%
3. Drainage tax.	½%	½%
4. Lighting tax.	4½%	4½%
5. Scavenging Tax.	3%	3%
Total.	18%	21%
6. Education tax at 24% of the property tax.	4 8/25	5 1/25
Grant Total.	22 8/25	26 1/25

APPENDIX 'B'

Statement showing the receipts and expenditure orignally proposed in Revised Estimate for 49-50 & the Budget Estimate for 1950-51 and now proposed to be revised.

Revised Estimate for 49-50 as originally proposed.	Revised Estimate for 49-50 now proposed.	Particulars.	B.E.for 1950-51 as originally proposed.	B.E. for 50-51 now proposed.
2,220	2,220	Opening Balance.	1,140	4, 473
26,350	26,350	Education Tax	31,470	26,350
9,610	12,893	Government Grants & contribution.	9,610	12,893
8,970	8,970	General fund contribution.	8,970 &	8,970
47,150	50,433	Total.	51,190	52,686
-50	---	Deduct refunds.	-100	---
47,100	50,433	Net total.	51,090	52,686
45,960	45,960	Expenditure as proposed in the B.E. for 50-51 and in the Revised Estimate for 49-50	50230	50,230
1,140	4,473	Closing balance surplus.	860	2,456

Commissioner. Delegate

Edn. (D)
~~Edn (G)~~.

Endt No: 10979/50-1-D Edn (d) . 3-3-50.

Refered to the Examiner of Local Fund Accounts for very ugent remarks.

EXAMINER OF LOCAL FUND ACCOUNTS
6199
4 MAR 1950
MADRAS

2 The Examiner of Local Fund Accounts [in original to be returned with reply]

Assistant Secretary to Government
2/3/50
2/3/50

L.F.No. 10074
16/3/50.

D 26 (b)

EXAMINER'S OFFICE.

ASSISTANT SECRETARY
18 MAR 1950
3277
EDUCATION DEPARTMENT

Sub: Tax - Education - Palayamkottai municipality
Rate of levy - reduction of.

Ref: Education Department Memo. No.10979/50-2 Edn., d. 10.3.50.

The remarks of the District Inspector of Local Fund Accounts concerned have been called for, and he has been reminded to expedite them.

A reply will be sent shortly.

Deputy Examiner of Local Fund Accounts.
16.3.

To

The Assistant Secretary to Government,
Education Department, Madras

C. No. 10979/50.

27 (27) Edn. (D2) 54

Sub: Tax - Edn. - Palayamkottai Municipality - Rate of levy - Reduction of.

Sent in original to the Exr.

From The Commissioner, Palayamkottai Municipality
No 1282-A1/50. dt 6-2-50.
Govt. Endt. No: 10979/50-1-D. dt 3.3.50.

Memo. No: 10979/50-2-D. Edn. dt 10-3-50.

The attention of the Examiner of Local Fund Accounts is invited to the Govt. Endorsement cited, and he is requested to send his reply ~~expeditiously~~ immediately.

To
The Exr. of L.F. Accts.

Rcd. 10/3/50.

10/3/50

for 8/3/50

28

Redn (D)

C.No. 444/50. **Sub:** Taxation – Education – Palayamkottai Mplty – Rate of levy – Reduction of.

Ref: From the Commr., Palayamkottai Mplty, Telegram. dt 2-3-50.

Memo. No. 444/50-1-D Edn. dt 7-3-50.

1. The Commissioner, Palayamkottai Municipality is informed that the matter is under correspondence with the Exr. of L.F. Accts. and that orders will issue on receipt of the report from the Examiner received here.

2. The Examiner of Local Fund Accts, is requested to send his reply to the Govt. Endorsement No. 10979/50-1-D-Edn. dt 3-3-50, within a week.

To The Commr; Palayamkottai Mplty (Thro' C.R.C.). Para 1 only.

Copy to the Examiner of Local Fund Accts.

L.F.No. 4 · Dt. 1/4/50.

Office of the Examiner of Local Fund Accounts, Madras.

Sub: Tax - Education - Palayamkottai municipality rate of levy Reduction of - Requested.

Ref: ~~Retransmitted~~ Department Education and Public Health Endt. No.10979/50-1D.Education, d.3.3.50.

5867 The Commissioner's proposal is for reduction of the levy of Education tax from 1.4.1950 from 24 per cent of the property tax to 20 per cent thereof.

The rate of property tax upto 31.3.1950 is 16 per cent of the annual value under tax for general purposes and 2 per cent under Water and Drainage tax. The rate of ~~Deduction~~ Educa tax from 1.4.1949 was at 24 per cent of the property tax. The rate of water and drainage tax has ~~has~~ since been ordered to be increased to 5 per cent of the annual value from 1.4.1950, thus making the aggregate of the property tax to 21 per cent of the annual value from 1.4.1950 as against 18 per cent prior to that date. The proceeds of Education tax at 24 per cent of the rate in force prior to 1.4.1950 and ~~more~~ this at 20 per cent of the rate of property tax that is to be brought into effect from 1.4.50 (that is 24 per cent of the annual value) will be approximately equal and in this view, the Commissioner's request for the reduction is reasonable. But, in the revised estimate for 1950-51 the Commissioner has taken credit for ~~the~~ a Government grant of Rs.12,893/- while the grant actually due will be about Rs.8600 only with reference to G.O.No. 530 Edn dated 6.4.1945 and consequently the gross receipts including opening balance that may be anticipated by him for 1950-51 will be only Rs.48.373 as against Rs 52686 worked out by him. The approximate expenditure will be Rs.50,230/- and the closing balance will be a deficit of Rs.1857. It is therefore for consideration if the request for reduction may be allowed.

Assistant Examiner of Local Fund Accounts.

To

The Secretary to Government
Education Department, Madras.

12983 issued 8,642

(30) Vs I 30 D

From
Sri. M. Subramaniam, B.A.,
Commissioner,
Palayamkottai Municipality,
Palayamkottai.

To
The Secretary to Government,
Education Department,
Fort St. George,
M A D R A S.

Through
The Chairman,
Municipal Council,
Palayamkottai.

A1. 1282/50 dated 4-4-50.

Sir,

Sub: Tax - Education - Palayamkottai Municipality - Rate of levy Reduction of.

Ref: This office A1.1282/50 dated 6-2-50 and Government memorandum No.444/50-1D dated 7-3-50.

---:0:---

In continuation of the above cited references, I beg to inform Government that the existing rate of Education tax at 24% on the property tax has been adopted, for 1950-51 as special notices on quinquennial revision had to be issued and served before 31-3-50 and as no orders had been received from Government.

M. Subramaniam 4.4.50

C O M M I S S I O N E R.

FORWARDED

P. S. Subramanian 4/4/50

C H A I R M A N.

Copy to Examiner of Local fund accounts.
V.K. 4/4.

58

Edn(A)

The BE for 1950-51 of the Elementary Education fund of the municipal council, Palayamkottai is anticipated to close with a deficit of Rs ~~1,855~~ if the proposal of the council to reduce the rate of Edn tax from 24% of property tax per annum to 20% of property tax per annum is accepted - It will be observed that the Examiner has furnished his report on the proposed reduction of taxes on 3-4-1950 and that therefore ~~Govt~~ orders could not be issued before 1-4-1950. In view of the Commissioner's reference on p/Sanction, no further action seems necessary at present - The papers may be kept and added to G.O: on Edn (A) 16-2-1950.

(B)

59

From
Sri. M. Subramaniam, B.A.,
Commissioner,
Palayamkottai Municipality,
Palayamkottai.

To
The Secretary to Government,
Education Department,
Fort St. George,
MADRAS.

Through
The Chairman,
Municipal Council,
Palayamkottai.

ASSISTANT EXAMINER OF LOCAL FUND ACCOUNTS 17 APR 1950 TIRUCHIRAPPALLI

ASSISTANT EXAMINER OF LOCAL FUND ACCOUNTS 21 MAY 1950 12498

DISTRICT INSPECTOR OF LOCAL FUND ACCOUNTS 29 APR 1950 TIRUNELVELI

Al. 1282/50 dated 4-4-50.

Sir,

Sub: Tax - Education - Palayamkottai Municipality - Rate of levy Reduction of.

Ref: This office Al.1282/50 dated 6-2-50 and Government memorandum No.444/50-1D dated 7-3-50.

---:0:---

In continuation of the above cited references, I beg to inform ~~xx~~ Government that the existing rate of Education tax at 24% on the property tax has been adopted, for 1950-51 as special notices on quinquennial revision had to be issued and served before 31-3-50 and as no orders had been received from Government.

EXAMINER OF LOCAL FUND ACCOUNTS 11 APR 1950 MADRAS

M. Subramaniam 4-4-50

COMMISSIONER.

FORWARDED

P.S. Subramaniam Rlw 4/4/50

CHAIRMAN. 4/4/50

To A.E. (E.C)

Copy to Examiner of Local fund accounts.
V.K. 4/4.

(37)

L.F.No. 1779.

Office of the Examiner of Local Fund Accounts, Madras.
Dt. 22/5/50.

Forwarded.

Assistant Examiner of Local Fund Accounts.

To

The Secretary to Government,
Education Department, Madras.

Edn (D).

Please see the Comm's reference overleaf. Attention is invited to the note of this Dept. at P. 58 of Go. No. 479 Edn. dt 16.2.50. In the circumstances stated there no further action seems necessary in the matter. This may be filed with the Go. at (2)

18/6/50.

(2)