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Sectt. II-27—50,000—23-11-42.

Education and Public Health **(194 5) Department.**

Miscellaneous **SERIES.**

G.O. No. 164.Education.
164

Dated 1st February 1945.
1-2-1945

26

[Despatch Abstract.]

Budget Estimate 1945-46 - Elementary Education Fund - Municipal Council - Tiruppur - Orders passed.

Back papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Further papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

- 3 JNA 1945
UCATION AND PUBLIC HEALTH DEPT.

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1002:4

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.
R.O.P.NO.97.B3/44-45, dated 28-12-44.

SUBJECT:- Elementary Education Fund - Budget Estimate for 1945-46
Municipal Council, Tiruppur.

***

Submitted.

2) The budget is explained by the Commissioner in his covering letter.

3) Revised Estimate for 1944-45.
The credit taken for Government grant under the Proviso to Section 37 of the Act should be increased to Rs.3340/- with reference to G.O.Nos. 616, Edn., dated 21-4-44 and 674, Edn,, dated 1-5-44.

4) Though the expenditure under "ordinary" is within the sanctioned budget, expediture under the items "Salaries and allowances - Masters" and "Furniture and apparatus" is in excess of the sanctioned budget. Sanction for reappropriation of funds should be obtained as required in G.O.No.139, Edn., dated 29-1-42.

5) Budget Estimate for 1945-46.
Pending sanction of Government credit has been taken for Rs.2846/- under "compensation for loss of income from Profession Tax".

6) The credit taken ~~fro~~ for Government grant under section 37 of the Madras Elementary Education Act is liable to revision with reference to the actual amount of education tax realised and adjusted to the fund during 1944-45.

7) With reference to para 3 supra the credit taken for Government grant under the proviso to Section 37 of the Madras Elementary Education Act may be raised to Rs.3340/-.

8) Expenditure is in excess of the receipts.

9) The accommodation provided for 4 boys' Schools is inadequate. The Valipalayan Girls' School has only 70 school places for a strength of 119. The Municipality should take immediate steps to provide these schools with additional accommodation.

10) At least 2 more Secondary Grade teachers should be appointed in the Higher Elementary Girls' School.

11) The Muslim Girls' School is in need of some additional equipment.

12) Time scales of pay are adopted. Leave salary and dearness allowance are paid.

R. Narasi

for Director of Public Instruction.

kp.2.1.

Sd
2/1

To

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

ASST. SECRETARY TO GOVERNMENT
Rp. 97. B3/
10 DEC 1944

From
Sri M. Narayana Shenoy, B.A., B.L.,
Commissioner,
Tirupur Municipality.

To -
The Director of Public Instruction,
Madras.

Through
The Chairman, Municipal Council,
Tirupur.

R.O.C.No.B.2.-8743/1944.

Dated 5th December, 1944.

Sir,

Budget Estimate - Elementary Education - Tirupur Municipality - 1945-46 - Forwarded.

Ref: Your letter No.3634-B/44, dated 9-10-1944.

I forward herewith the Budget Estimate in duplicate for the year 1945-46 relating to the Elementary Education Fund together with ~~x~~the copy of resolution No.672 (b) dated 29-11-44 of the Municipal Council for favour of transmission to Government.

Rs. 2845-10-0

Credits have been taken for the contribution from Government for the loss of profession tax with reference to G.O.No.1266, L.A., dated 7-6-44, and also for the contribution for Government under Section 37 and under proviso to Section 37 of the Elementary Education Act. The contributions for the General Account - Ordinary are Rs.18300-0-0 for ordinary expenditure and Rs.4000/- for capital ~~exp~~ expenditure towards additional buildings in Old Town Elementary Schools. (Girls and boys).

Under expenditure, provision has been made for opening of two new schools, one at Murungappalayam and another at Anaikkadu. Adequate provisions have been made in the Budget in regard to the staff, equipment and accommodation. Provision of Rs.250/- has been made for giving midday meals to poor children. By way of payment of dearness allowance to the teachers and others in Elementary schools, the Municipal Council incurs an additional liability of Rs.14024/- during the Budget year. Hence, I request that a recommendation for the grant of subsidy towards the payment of dearness allowance may be made, to enable the Council to spend more on Elementary Education by way of opening new school and improving the equipment etc. of existing schools.

I request early orders.

Commissioner.

Forwarded.

Chairman, 7/12
Municipal Council.

DESPATCHED
9 DEC. 1944

Extract from the Proceedings of the Municipal Council, Tirupur, passed at its ordinary meeting held at 5 p.m. on Wednesday the 29th November, 1944 in the Municipal Office, Tiruppur.

Present:- Sri K. N. Palaniswami Gounder, Chairman.

xxx xxx xxx

672. (b). Read revised estimate for 1944-45 and budget estimate for 1945-46 relating to the Elementary Education Funds of the Tirupur Municipality prepared by the Municipal Commissioner with the recommendations of the budget committee.

Resolution:- Recommendations of the budget committee are appro

xxx xxx

Sd. K.N.Palaniswami,
Chairman.

9

/True extract/

Commissioner.

Extracts from the proceedings of the Budget Committee of the Municipal Council, Tiruppur for 1945-46 passed at its meeting held on Wednesday the 29th November 1944 at 4 P.M., in the Municipal Office, Tiruppur.

Present:- Sri K.N.Palaniswami Gounder, Chairman and four others.

Read The Revised Estimate for 1944-45 and the Budget Estimate for 1945-46 relating to the Tiruppur Municipal General funds and the Elementary Education Fund and the Commissioner's note thereon.

x - x - x

3. The Budget on the Elementary Education account for 1945-46 as prepared by the Commissioner is recommended to the Council for approval.

/Sd/ K.N.Palaniswami,
Chairman.

(True extract)

Commissioner.

47760
10110
57870
56050
1820

Budget Estimate of the Elementary Education Fund of the Tiruppur Municipality for the year 1945-46

Summary.

Head of Account.	Opening Balance.	Receipts.	Expenditure	Closing balance.
Ordinary.	Rs. 10,110	47,760	56,050	1,820
Capital.	" nil	4,500	4,500	nil

Heads.	Actuals for 1943-44	Revised Estimate for 44-45	Budget Estimate for 45-46
Receipts -Ordinary.			
Opening balance.	11833	16240	10110
Education tax (Gross collections)	12291	12600	12600
Deduct Collection charges.	678	-750	- 870
Net.	11613	11850	11730
Fines & penalties under Elementary Education Act.	2	...	...
Other receipts.	116	15	14
Government compensation for loss of income from Profession Tax	3076	2385	2846
Government grant under Section 37 of the Elementary Education Act.	10444	12140	12200
Under proviso to Section 37 of the Act.	3409	3270 3340	3270 3340
Contribution from General Account	18300	18300	18300
Deduct Refunds	-37	-100	- 100
" amount transferred to Capital	-23	- 3931	- 500
Total.	46900	43929	47760
Capital.			
Contribution from General Account-Ordinary.	nil	...	4000
Add amount transferred from ordinary	23	3931	500
Total ordinary and Capital.	46923	47860	52260
Total including opening balance.	58756	64100	62370
Expenditure-Ordinary			
Salaries & allowances-Masters.	36054	42040	46200
" Clerks & servants.	1326	1540	2150
Contribution to Provident fund	1777	2020	2100
Contingencies & Equipment:-			
House rent.	623	700	1500
Other items	1820	2000	2750
Equipment-Furniture & apparatus	59	150	160
Library books & maps.		100	100
Repairs to buildings.	497	600	750
Interest & repayment of debt.	338	340	340
Total.	42494	49490	56050
Capital.			
Lands & Buildings.	23	4000	4000
Furniture & equipment	..	500	500
Total.	23	4500	4500
Total Ordinary & Capital.	42517	53990	60550
Closing balance.	16239	10110	1820
Grand total including closing balance.	58756	64100	62370

3340
3270
70

Commissioner,
Tiruppur Munic

Tiruppur Municipality.

Schedule of establishment relating to the Elementary Education for the year 1945-46.

Designation.	No.	Present pay	Scale.	Pay on 1.4.'45	Rate of dearness allowance.	Salary for 45-46.	Dearness allowance for 45-46	P.F.
Supervisor of Schools.	1	36-0-0	30-3/2-45-2/2-55	36-0-0	10-0-0	432-0-0 120-0-0 552-0-0	120-0-0	
Add conveyance allowance @ Rs.4/- per mensem,						48-0-0		
						600-0-0		
Mettupalayam Elementary School.								
Headmaster.	1	43-0-0	23-2/2-45	43-0-0	13-0-0	516-0-0	156-0-0	
Assistant.	1	41-0-0	-do-	41-0-0	13-0-0	492-0-0	156-0-0	
"	1	31-0-0	-do-	31-0-0	10-0-0	388-0-0	120-0-0	
"	1	31-0-0	-do-	31-0-0	10-0-0	386-0-0	120-0-0	
"	1	31-0-0	-do-	31-0-0	10-0-0	372-0-0	120-0-0	
"	1	28-0-0	20-2/2-24-1/2-28	28-0-0	10-0-0	336-0-0	120-0-0	
" (Secondary grade)	1	25-0-0	25-2/2-45	25-0-0	10-0-0	300-0-0	120-0-0	
						2,790-0-0	912-0-0	
Devangapuram school.								
Headmaster.	1	45-0-0	30-3/2/45-2/2-55	45-0-0	13-0-0	540-0-0	156-0-0	
Assistant.	1	41-0-0	23-2/27-45	41-0-0	13-0-0	492-0-0	156-0-0	
"	1	41-0-0	-do-	41-0-0	13-0-0	492-0-0	156-000	
"	1	39-0-0	-do-	39-0-0	10-0-0	468-0-0	120-0-0	
"	1	33-0-0	-do-	33-0-0	10-0-0	396-0-0	120-0-0	
"	1	31-0-0	-do-	31-0-0	10-0-0	386-0-0	120-0-0	
"	1	29-0-0	-dO-	29-0-0	10-0-0	348-0-0	120-0-0	
"	1	33-0-0	-do-	33-0-0	10-0-0	410-0-0	120-0-0	
"	1	27-0-0	-do-	27-0-0	10-0-0	324-0-0	120-0-0	
"	1	31-0-0	-do-	31-0-0	10-0-0	382-0-0	120-0-0	
"	1	39-0-0	-do-	39-0-0	10-0-0	468-0-0	120-0-0	
"	1	20-0-0	20-1/2-24-2/2-30	20-0-0	10-0-0	240-0-0	120-0-0	
						4946--0-0	1548-0-0	
Venkatachalapathy School.								
Headmaster.	1	27-0-0	25-2/2-45	27-0-0	10-0-0	332-0-0	120-0-0	
Assistant.	1	35-0-0	23-2/2-45	35-0-0	10-0-0	434-0-0	120-0-0	
"	1	37-0-0	-do-	37-0-0	10-0-0	444-0-0	120-0-0	
"	1	39-0-0	-do-	39-0-0	10-0-0	468-0-0	120-0-0	
"	1	33-0-0	-dO-	33-0-0	10-0-0	396-0-0	120-0-0	
"	1	31-0-0	-do-	31-0-0	10-0-0	372-0-0	120-0-0	
"	1	27-0-0	-do-	27-0-0	10-0-0	324-0-0	120-0-0	
"	1	28-0-0	20-2/2-24-1/2-28	28-0-0	10-0-0	336-0-0	120-0-0	
						3106-0-0	960-0-0	
Ramakrishnapuram School.								
Headmaster	1	27-0-0	25-2/2-45	27-0-0	10-0-0	332-0-0	120-0-0	
Assistant	1	37-0-0	23-2/2-45	37-0-0	10-0-0	444-0-0	120-0-0	
"	1	20-0-0	20-1/2-24-2/2-30	20-0-0	10-0-0	240-0-0	120-0-0	
						1016-0-0	360-0-0	

Designation.	No.	Present pay	Scale.	Pay on 1-4-'45	Rate of dearness allowance	Salary for 1945-46	Dearness allowance for 1945-46	P.F.
Tiruppur Municipal Employees Elementary School (Royappapuram.)								
Headmaster	1	45-0-0	30-3/2Rs45- 2/2-55	45-0-0	13-0-0	540-0-0	156-0-0	
Assistant	1	35-0-0	23-2/2-45	35-0-0	10-0-0	420-0-0	120-0-0	
"	1	31-0-0	-do-	31-0-0	10-0-0	372-0-0	120-0-0	
"	1	31-0-0	-do-	31-0-0	10-0-0	372-0-0	120-0-0	
						1704-0-0	516-0-0	
Karuvampalayam school.								
Headmaster.	1	43-0-0	23-2/2-45	43-0-0	13-0-0	516-0-0	156-0-0	
Assistant	1	35-0-0	-do-	35-0-0	10-0-0	435-0-0	120-0-0	
"	1	31-0-0	-do-	31-0-0	10-0-0	384-0-0	120-0-0	
"	1	35-0-0	-do-	35-0-0	10-0-0	420-0-0	120-0-0	
"	1	20-0-0	20-1/2-24- 2/2-30	20-0-0	10-0-0	240-0-0	120-0-0	
"	1	25-0-0	25-2/2-45	25-0-0	10-0-0	30000-0	120-0-0	
						2295-0-0	756-0-0	
Thennampalayam school.								
Headmaster.	1	27-0-0	23-2/2-45	27-0-0	10-0-0	336-0-0	120-0-0	
Assitant	1	27-0-0	-do-	27-0-0	10-0-0	336-0-0	120-0-0	
						672-0-0	240-0-0	
Old Town Boys school.								
Headmaster	1	45-0-0	30-3/2-45- 2/2-55	45-0-0	13-0-0	540-0-0	156-0-0	
Assistant.	1	25-0-0	25-2/2-45	25-0-0	10-0-0	300-0-0	120-0-0	
"	1	41-0-0	23-2/2-45	41-0-0	13-0-0	492-0-0	156-0-0	
"	1	35-0-0	-do-	35-0-0	10-0-0	420-0-0	120-0-0	
"	1	31-0-0	-do-	31-0-0	10-0-0	372-0-0	120-0-0	
"	3	93-0-0	-do-	93-0-0	30-0-0	1158-0-0	360-0-0	
"	1	29-0-0	-do-	31-0-0	10-0-0	372-0-0	120-0-0	
"	3	81-0-0	-do-	81-0-0	30-0-0	1026-0-0	360-0-0	
"	1	25-0-0	-do-	25-0-0	10-0-0	310-0-0	120-0-0	
"	2	40-0-0	20-1/2-24- 2/2-30	40-0-0	20-0-0	480-0-0	240-0-0	
						5470-0-0	1872-0-0	
Old Town Muslim Boys' school.								
Headmaster.	1	27-0-0	25-2/2-45	27-0-0	10-0-0	324-0-0	120-0-0	
Assitant.	1	21-0-0	20-1/2-24- 2/2-30	21-0-0	10-0-0	252-0-0	120-0-0	
"	2	40-0-0	-do-	40-0-0	20-0-0	480-0-0	240-0-0	
						1056-0-0	480-0-0	
Valipalayam Girls' school								
Headmistress	1	31-0-0	23-2/2-45	31-0-0	10-0-0	386-0-0	120-0-0	
Assistant.	1	29-0-0	-do-	29-0-0	10-0-0	348-0-0	120-0-0	
"	2	54-0-0	-do-	54-0-0	20-0-0	648-0-0	240-0-0	
						1382-0-0	480-0-0	
Old town Muslim Girls' school.								
Headmistress	1	25-0-0	23-2/2-45	25-0-0	10-0-0	300-0-0	120-0-0	
Assitant.	1	31-0-0	do	31-0-0	10-0-0	372-0-0	120-0-0	
"	1	20-0-0	20-1/2-24- 2/2-40	20-000	10-0-0	240-0-0	120-0-0	
						912-0-0	360-0-0	

5

Designation.	No.	Present pay.	Scale.	Pay on 1.4-45	Rate of Dear-ness allow-ance.	Salary for 1945-46	Dearness allowance for 1945-46	Provident Fund.
Kadirpet Girls' school.								
Headmistress	1	41-0-0	23-2/2-45	41-0-0	13-0-0	492-0-0	156-0-0	
Assistant	2	74-0-0	-do-	74-0-0	20-0-0	888-0-0	240-0-0	
"	1	27-0-0	-do-	27-0-0	10-0-0	324-0-0	120-0-0	
"	1	24-0-0	-do-	24-0-0	10-0-0	288-0-0	120-0-0	
						1992--0-0	636-0-0	
Old Town Girls' school.								
Headmistress.	1	45-0-0	30-3/2-45- 2/2-55	45-0-0	13-0-0	540-0-0	156-0-0	
Assistants.	3	75-0-0	25-2/2-45	75-0-0	30-0-0	900-0-0	360-0-0	
"	1	28-0-0	23-2/2-45	28-0-0	10-0-0	336-0-0	120-0-0	
"	1	37-0-0	-do-	37-0-0	10-0-0	444-0-0	120-0-0	
"	1	27-0-0	-do-	27-0-0	10-0-0	342-0-0	120-0-0	
"	1	27-0-0	-do-	27-0-0	10-0-0	324-0-0	120-0-0	
"	1	29-0-0	-do-	29-0-0	10-0-0	348-0-0	120-0-0	
"	1	31-0-0	-do-	31-0-0	10-0-0	372-0-0	120-0-0	
"	1	25-0-0	-do-	25-0-0	10-0-0	30000-0	120-0-0	
"	1	28-0-0	20-2/2-24- 1/2-28	28-0-0	10-0-0	336-0-0	120-0-0	
"	2	40-0-0	20-1/2-24- 2/2-30	40-0-0	20-0-0	480-0-0	240-0-0	
Prevocational Instructor						120-0-0		
						4842-0-0	1716-0-0	
School in Murungapalayam.								
Headmaster.	1	20-0-0	20-1/2-24- 2/2-30	20-0-0	10-0-0	240-0-0	120-0-0	
Assistant.	1	20-0-0	do	20-0-0	10-0-0	240-0-0	120-0-0	
						480-0-0	240-0-0	
School in Anaikadu.								
Headmaster.	1	20-0-0	-do-	20-0-0	10-0-0	240-0-0	120-0-0	
Assistant.	1	20-0-0	-do-	20-0-0	10-0-0	240-0-0	120-0-0	
						480-0-0	240-0-0	
Clerks & servants.								
Peon to Supervisor.	1	6-0-0		6-0-0	10-0-0	72-0-0	120-0-0	
Watchman to the schools in								
Devangapuram	1	8-0-0		8-0-0	10-0-0	96-0-0	120-0-0	
Old Town Boys'		8-0-0		8-0-0	10-0-0	96-0-0	120-0-0	
Mettupalayam		8-0-0		8-0-0	10-0-0	96-0-0	120-0-0	
Venkatachalapathy		8-0-0		8-0-0	10-0-0	96-0-0	120-0-0	
Karuvampalayam		8-0-0		8-0-0	10-0-0	96-0-0	120-0-0	
Tennampalayam		8-0-0		8-0-0	10-0-0	96-0-0	120-0-0	
O.T.Muslim Boys'		8-0-0		8-0-0	10-0-0	96-0-0	120-0-0	
Valipalayam girls		8-0-0		8-0-0	10-0-0	96-0-0	120-0-0	
Kadirpet girls		8-0-0		8-0-0	10-0-0	96-0-0	120-0-0	
						936-0-0	1200-0-0	

Abstract.

Name of the school.	Salary for 1945-46.	Dearness allowance for 45-46	Contribution to Provident Fund.
	Rs.	Rs.	Rs.
1. Supervisor of Schools.	480	120	27
2. Mettupalayam school	2,790	912	174
3. Devangapuram School	4,946	1548	309
4. Venkatachalapathy school	3,106	960	194
5. Ramakrishnapuram.	1,016	360	64
6. Tiruppur Municipal Employees school.	1704	516	107
7. Karuvampalayam school	2,295	756	144
8. Thennampalayam school	672	240	42
9. Old Town Boys School	5,470	1872	342
10. Old Town Muslim Boys' school	1,056	480	66
11 Valipalayam Girls School	1.382	480	86
12 Old Town Muslim Girls' school	912	360	57
13 Kadirpet Girls School	1,992	636	125
14 Old Town Girls School	4,842	1716	303
15 School in Murungapalayam	480	240	30
16 " Anaikaddu	480	240	30
Total	33,623	11,436	2100
Add Dearness allowance	11,436		
	45,059		
Add leave allowance @ 2½%	1,127		
Total.	46,186 or Rs. 46,200/-		
Pay of clerks & servants.	936		
Add dearness allowance	1200		
Total	2136 or Rs. 2150/-		

Commissioner,
Tiruppur Municipality.

11436
1200
600
13236

Budget Estimate of the Elementary Education Funds for the year 1945-46 - Tirupur Municipality.

	Number of schools having the Highest Standards.																	
	During 1944-45									During 1945-46								
	Standards.									Standards.								
	VIII	VII	VI	V	IV	III	II	I	Total	VIII	VII	VI	V	IV	III	II	I	Total.
1. Number of schools on the date of submission of Budget Estimate.																		
Boys.	-	-	-	9	-	-	-	-	9	-	-	-	11	-	-	-	-	11.
Girls.	1	-	-	2	-	1	-	-	4	1	-	-	2	-	1	-	-	4.
Total.	1	-	-	11	-	1	-	-	13	1	-	-	13	-	1	-	-	15.
2. Total number of schools.																		
Boys.	9.									Boys. 9.								
Girls.	4.									Girls. 4.								

3. Total number of teachers employed in all the schools under the Municipal Management on the date of submission of Budget Estimate. The scale of pay in force and the number of teachers in the respective scale.

	Scale.	1944-45.	1945-46.
1. Supervisor of Elementary Schools with cycle allowance.	30-3/2-45-2/2-55	1	1
2. Secondary grade teachers	30-3/2-45-2/2-55	4	4
X. -do-	25-2/2-45	9	9
3. Higher Grade teachers	23-2/2-45	59	59
-do-	20-2/2-24-1/2-30	11	15
4. Lower grade teachers	20-2/2-24-~~x~~1/2-28	4	4
Total.		88 ✓	92 ✓

Commissioner,
Tirupur Municipality-

Budget Estimate - Elementary Education Funds - Tirupur Municipality - 1945-46 - Expenditure-Ordinary.

S.No.	Name of School.	House rent per annum.	Wages of conductress		Fixed contingency.		Stationery & Other charges.
			Per mensem.	Per annum including Dearness allowance.	Per mensem.	Per annum.	
		480 Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.	Mettupalaiyam.	840-0-0			0-8-0	6-0-0	100-0-0
2.	Devangapuram.		8-0-0 ~~8-0-0~~	96-0-0 ~~96-0-0~~	0-8-0	6-0-0	120-0-0
	Dearness allowance.		10-0-0	120-0-0	- -	- -	- -
3.	Venkatachalapathi school.		-	-	0-8-0	6-0-0	110-0-0
4.	Rayappapuram school.		- -	- - -	5-0-0	60-0-0	80-0-0
5.	Karuvampalaiyam school.		- -	-	0-8-0	6-0-0	80-0-0
6.	Ramakrishnapuram school.	180-0-0	-	-	4-0-0	48-0-0	60-0-0
7.	Thennampalaiyam school.		- -	-	0-8-0	6-0-0	60-0-0
8.	Old Town Boys' school.		-	-	0-8-0	6-0-0	120-0-0
9.	Old Town Muslim Boys' school		-	-	0-8-0	6-0-0	50-0-0
10.	Old Town Higher Elementary school	2 at	8-0-0	192-0-0	- -	- -	160-0-0
	Dearness allowance		10-0-0	240-0-0			
11.	Old Town Muslim Girls' school		8-0-0	96-0-0	- -	- -	50-0-0
	Dearness allowance		10-0-0	120-0-0			
12.	Valipalaiyam Girls' school.		8-0-0	96-0-0	- -	- -	60-0-0
	Dearness allowance		10-0-0	120-0-0			
13.	Kadirpet Girls' school.		8-0-0	96-0-0	- -	- -	90-0-0
	Dearness allowance		10-0-0	120-0-0			
14.	Anaikadu school	240-0-0	-	-	- -	- -	50-0-0
15.	Murungapalaiyam school.	240-0-0	-	-	- -	- -	50-0-0
16	Supervisor of Schools.		-	-	- -	- -	60-0-0
		1500-0-0		1296-0-0 or 1300-0-0 - I		150-0-0 - II	1300-0-0 - III (I to III)=Rs.2750.

Commissioner,
Tiruppur Municipality.

490

Edn. & P.H.Dept. (A).

7/13

B.E. - 1945-46. Elementary Education Fund - Municipal Council - Tiruppur.
From the Commissioner, Tiruppur Municipality,
R.O.C.No.B2-8743/44, dated 5-12-1944.

--

p3 cf

MEMORANDUM No. 274A-1 Edn., dated 9-1-45

p12 cf

A provision of Rs.840/- has been made under house rent for Mettupalaiyam and Devangapuram schools in the B.E. for 1945-46 against Rs.480/- in the sanctioned budget for 1944-45. The Commissioner is requested ~~to~~ give reasons for ~~to justify~~ the increased provision. A reply should be sent before 20.1.45

p173 (J)

To the Commissioner,
Tiruppur Mty., thro' C.M.C.

9/1/45

8.1.45

9.1.45

14

A

15

From
Sri M.Narayana Shenoy,
B.A.,B.L.,
Commissioner, Tiruppur
Municipality,
Tiruppur.

To
The Secretary to Government,
Education & Public Health Dept.,
Fort Saint George, Madras.
Thro'
The Chairman, Municipal Council,
Tiruppur.

ASST. SECRETARY TO GOVERNMENT, EDUCATION AND PUBLIC HEALTH DEPT.
17 JAN 1945

02348

Ref.No.B.2. 8743/1944.   Dated the 16th January 1945.

Sir,

File
Sent to LA
9-1-45.

Sub:- Budget Estimate- 1945-46- Tiruppur Municipality- Elementary Education Fund.

P 13

Ref:- Government Memorandum No. 274-A-1-Edn. dated 9-1-1945.

The house rent of the Mettupalaiyam Municipal Elementary school building was Rs. 400/- per annum for a period of five years till 26-10-1944 with reference to a registered agreement. The owner of the building on the expiry of the contract period applied for increase of rent at Rs. 80/- per mensem or to vacate the buildings. As there was no other suitable building in the locality the Municipal Council was obliged to continue the school in the same building and therefore sanctioned in its resolution No. 570 dated the 3rd November 1944 an annual rent of Rs. 840/- for a further period of five years. Hence Rs. 840/- has been provided in the Budget Estimate for 1945-46. No part of this allotment relates to the Devangapuram Municipal Elementary School as it is housed in a building which belongs to the Municipality.

16-1-45
Commissioner.

Forwarded.

Chairman.

DESPATCHED.
16 JAN. 1945

T.V.S. 16/1.P.

17

Exp. H. Deptt.

The Main file on the above subject was sent to L.A. with this Deptt no. M. 274 A. 2 Edn. dated 9.1.1945. ~~This may also be sent to L.A. in continuation for their perusal & remarks if any~~. The return of the file may be awaited till 25.1.45

18-1-45

18.1.45

19/1/45

Mun. Form No. 104—(*Tamil*).
மியுனி. நமூனு ந. 104.

Serial No. 144
வரிசைக்கிரமமான ந.

CHALAN FOR MISCELLANEOUS PAYMENTS INTO THE MUNICIPAL OFFICE.

மியுனிஸிபலாபிஸில் பலவகைப்பட்ட தொகைகள் செலுத்துவதற்குச் சலான்.

To

THE CHAIRMAN, / COMMISSIONER, MUNICIPAL COUNCIL,

மியுனிஸிபல் கௌன்ஸில் அக்கிராசனாதிபதி / கமிஷனர் அவர்கள் சமூகத்துக்கு, திருப்பூர்

SIR,

Please receive the sum of Rs. (2/-) ரூபாய் இரண்டுமட்டும்

sent herewith on account of (purpose)

I request that you will be good enough to grant me a Receipt / License.

ஐயா, டீக்கடை வியாபாரம் லைசென்ஸ் 1940-41 த்தின்பொருட்டு

இதனுடன் அனுப்பியிருக்கும் ரூபாய் ( ) தயவுசெய்து பெற்றுக்கொள்ளவும்.

எனக்கு ஒரு ரசீது / லைசென்சு கொடுக்கும்படித் தங்களை கேட்டுக்கொள்ளுகிறேன்.

Station திருப்பூர்
இடம்.
Date 23. 12 – 1940.
தேதி, 1941-ம் ஹு மீ உ

I have, etc.,
இப்படிக்கு,
for R. R. Chettimuthu

Name [illegible]
பெயர்.

Designation டீக்கடை
உத்தியோகப் பெயர்.

Address. பெரியகடைவீதி
மேல்
விலாசம். திருப்பூர்

16/6

For Municipal Office.
மியுனிஸிபல் ஆபிஸுக்கு.

Received Rs. 2/- and credited in the accounts on 23.12.1940.

ரூ. பெற்றுக்கொண்டு 19 -ம் ஹு மீ உ கணக்குகளில் வரவு வைத்துக்கொள்ளப்பட்டது.

Shroff. ஷராப்.

Hoe & Co., Madras.

16

18

26 1/2

pp 1-2 CF

SA 1.2.45

For Docket Mssr

Education and P.H. Dept. (A).

B.E. 1945-46 - Elementary Education Fund - Municipal Council, Tiruppur - Orders passed.

From the D.P.I. R.O.P.No.97 B/44-45 dated 28-12-44.

109

Order (Ms.) No. 164 Edn., dated 1. 2. 1945.

The Govt. pass the following orders on the R.E. for 1944-45 and B.E. for 1945-46 of the Elementary Education Fund under the control of the Municipal Council, Tiruppur.

p1 wf. 2. R.E. for 1944-45. (i) The credit taken for Govt. grant under proviso to section 37 of the E.E. Act should be increased from Rs.3,270 to Rs.3,340.

p22 cf 7 (J) (ii) The expenditure under 'Capital' exceeds the provision in the budget sanctioned in G.O.233 Edn. date 15-2-44. The ~~Municipal Council, Tiruppur~~ Commissioner, is requested to obtain the sanction of Govt. for the excess expenditure. p1 wf.

p1 wf. 3. B.E. for 1945-46. (i) The credit taken for Govt. grant under the proviso to section 37 of the E.E. Act should be increased from Rs.3,270 to Rs.3,340.

Ubd (ii) The credit taken for Govt. grant under section 37 of the E.E.Act is liable to revision with reference to the actual amount of tax realised and credited to the ~~E.E.~~ Fund ~~account~~ during 1944-45

p2 wf. (iii) The credit taken under Capital ~~for Rs.4,000~~ of Rs 4000/ for a contribution from the General account should be deleted as the ~~financial position of the Council is not sound~~ Council cannot afford it.

pp1-2 cf. 4.(i) An extract of the remarks of the D.P.I. in paras ~~9 to 11~~ 10 and 11 of his letter read above is communicated to the Commissioner, Tiruppur Municipality for information and necessary action.

(ii) The Commissioner is informed that if the house rent 20 demanded by the owner for the Mettupalaiyam municipal Ely school building is excessive ~~he may take necessary action~~ he should consider the question of taking action under the Madras Non-Residential Building Rent Control Order, 1942"

5. The sanctioned budget for 1945-46 will be as shown in the annexure.

Mh 23/1/45. Hr 24/1/45

29.1.45

W 8/1/45.

To the Commr. Tiruppur Mty. thro' the C.M.C. with an extract of D.P.I's remarks.
" the D.P.I.
" " Exr. of L.F Accts.
" " L.A.D.

Despd on 26/1

Annexure.

Receipts.	Rs.
Opening balance as revised.	.. 10,180
Ordinary:-	
1. Edn. Tax	.. 12,600
Other receipts.	.. 14
2. Govt. grant:- ~~under~~	
(i) under sec.37 of the E.E. Act.	.. 12,200
(ii) Under proviso to sec.37 of E.E.Act.	.. 3,340
3. Contribution from general funds.	.. 18,300
4. Contribution on account of limitation of profession tax.	.. 2,846
DEDUCT:	
Amount transferred to capital.	.. -500
Refunds.	.. -100
Total receipts ordinary	.. 48,700
Capital:-	
Amount transferred from ordinary.	.. 500
Total receipts ~~to~~ capital	500
Receipts ordinary and capital	49200
~~Grand total including~~ opening balance.	.. 59,380

Expenditure.	Rs.
Ordinary:-	
1. Staff, salaries and allowances - Masters	.. 46,200
Clerks and servants.	.. 2,150
Edn. tax collection charges.	.. 870
Contribution to P.F.	.. 2,100
2. Contingencies and equipment.	
Contingencies.	
House rent.	.. 1,500
Other items.	.. 2,750
Equipment.	
Furniture and apparatus.	.. 160
Library books and maps.	.. 100
3. Repairs to buildings.	.. 750
4. Interest on and repayment of debt.	.. 340
Total expenditure ordinary.	.. 56,920
Expenditure-capital:-	
Furniture & Equipment.	.. 500
Total capital	.. 500
Grand total ordinary & capital.	.. 57,420
Closing balance.	.. 1,960

Mh 23.1.45

Hr 24.1.45

29.1.45

W 8/1/45

21

11

From
Sri M.Narayana Shenoy,B.A.,B.L.,
Commissioner, Tiruppur Municipality,
Tiruppur.

To
The Secretary to Government,
Education & Public Health Department,
Fort Saint George, Madras.

OFFICE OF THE INSPECTOR OF MUNICIPAL COUNCILS
30464
27 SEP 1945

" The Inspector of Municipal Councils & Local Boards, Madras.
" The Assistant Examiner of Local Fund Accounts, Salem,
" The Chairman, Municipal Council, Tiruppur.

R.O.C.No.A-1-5255/1945. Dated the 9th August 1945.

Sir,

Sub:- Tax- Property- Tiruppur Municipality- Lands exclusively used for agricultural purposes- Levy of Education Tax-Exemption requested.

The rate of property tax levied on agricultural lands in this Municipality based on the annual rental value is 4 per cent per half year comprising 2-3/4 per cent for general purposes, 3/8 per cent for scavenging and 7/8 per cent for Educational purposes. The Education Tax was also being levied till 30-9-1944 in respect of lands exclusively used for agricultural purposes when the basis of assessment was with reference to Section 81-(2) of the Madras District Municipalities Act, 1920. The method of assessment was changed with effect from the half year commencing from 1-10-1944 consequent on the notification issued by the Government in their order No.2078-L.A., dated 23-9-1944 requiring the levy of the tax under section 81-(4) of the Madras District Municipalities Act and fixing 25 per cent of the annual value calculated in accordance with the provision specified in that section. Education Tax was not levied in addition to the 25 per cent from 1-10-1944 and the 25 per cent fixed was only for general purposes. The Assistant Examiner of Local Fund Accounts, Salem in his inspection notes (copy submitted) has now pointed out that the levy of the Education Tax as in force previously might have been allowed to continue in as much as the basis of assessment is also permissible under section 81-(2) with reference to Government Order No. 234-L.A., dated 1-2-1945 even after 1-10-1944 and as the Education Tax was levied till 30-9-1944 with reference to Section 81-(2). But the method of assesment prescribed under Section 84-(2) had already been adopted before the receipt of G.O.No.234-L.A., dated the 1st February 1945.

p.392 of Book No.17
p4 of (Y)
p392 of Book No.17
p3 infra
pp1-2 of (S)
p.392 of Book 17
p.395 of ibid
pp1-2 of (S)

2. The matter was placed before the Municipal Council and the Council has in its resolution No. 351 dated the 30th July 1945 resolved to request the Government to exempt the levy of Education Tax in addition to 25 per cent for the reasons that the additional income to be derived would be negligible in as much as it would not yield more than Rs. 25-5-0 per half year. It would also be disproportionate considering the labour, cost of stationery etc. involved in the issue of supplemental bills for the 2nd half year of 1944-45 and for the 1st half year of 1945-46. I submit herewith a copy of the resolution No.351 dated the 30th July 1945 of the Municipal Council and request that Government may be pleased to accept the proposal of the Municipal Council. The exemption is sought permanently also to mark the sympathy of the Council with the agriculturists.

p3 infra
M
p3 infra

Commissioner.

Forwarded.

Chairman,
Municipal Council, Tiruppur.

DESPATCHED
18 AUG. 1945

T.V.S. 10/8.P.

L.F. 4524
25/9/45

10/8/45

Examiner's Office

Forwarded.

2. In the circumstances stated in the letter of

22

the Commissioner, the permanent exemption prayed for may be - sanctioned.

P.M.Rao

Examiner of Local Fund Accounts.

To The Secretary to Government
Education & Public Health Department,
Through the Inspector of Municipal Councils and Local Boards,
Madras.

23.9.45

16. Propaganda—
Lectures—(a) with magic-lantern demonstration.
(b) without do.
(c) total audience.
(d) subject of lectures.

17. Number of default notices and charge sheets under the different sections of the Act submitted for approval.

18. Current numbers of papers disposed of and submitted to office.

19. Infectious diseases, if any, with particulars of (a) door number of infected houses and nature of disease.
(b) measures taken to combat the disease.

20. General remarks and such other matters as ought to be brought to the notice of the Chairman.

Tiruppur MUNICIPALITY,
Dated 18. 11. 1941.

Sanitary Inspector.

Submitted to the Chairman, Municipal Council.

Thro' the Health Officer,
Medical Officer, Tiruppur

23

12

Extract from the Inspection Notes of the Assistant Examiner of Local Fund Accounts, Western Circle, on the accounts of the Tiruppur Municipality.

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xx xx xx

Paragraph 5: Property tax: In G.O.No.669-L.A., dated 24-3-1944, the method of assessment of Agricultural Lands Tax was changed and the tax was required to be levied under Section 81-(4) of the Madras District Municipalities Act and Executive Authorities of Municipalities were directed to take immediate steps for the levy of Property tax in accordance with those provisions from 1944-45. Accordingly action was taken to levy agricultural tax at 25 per cent of the annual value under Section 81-(4) with the direction of Government in G.O.No.2078-L.A., dated 23-9-1944.

But till this time, Education was being levied at 7/8 per cent of the annual value under Section 81-(2) and from 1944-45 II half this tax was not levied and collected. Action should have been taken for a suitable modification of the levy of this tax also with direction of Government if need be, as by the change of basis of assessment, it was never contemplated to abolish the tax nor deplete the E.E.Fund correspondingly. As, however, it has since been decided that levy under section 81-(2) is also permissible, the Commissioner may take action to levy Education Tax at 7/8 per cent from 1944-45 II and to increase the rate of tax with the sanction of the Council, so as to bring it to the previous level of ~~the~~ assessment.

In para 2 of the Council's Notification dated 24-2-1945 in the District Gazette of March 1945, it is stated that in addition to the rates specified in para 1 of the notification, Education tax will be levied at 7/8 per cent per half-year of annual value from 1944-45. This means that the Education Tax is leviable on agricultural lands in addition to the tax for General purposes at 25 per cent of the annual value under section 81-(4) indicated in para 1 of the notification. This would also indicate that the levy of Education Tax on agricul̶ral lands should also be continued.

Extract from the Proceedings of the Municipal Council, Tiruppur, passed at its Ordinary Meeting held on Monday the 30th July 1945 at 5-P.M., in the Municipal Office, Tiruppur.

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xx xx xx

351. Read para 5 of the above Inspection Notes of the Assistant Examiner of Local Fund Accounts, Salem stating that the levy of Education Tax at 7/8 per cent per half-year on agricultural lands should be levied in addition to 25 per cent of the annual value and the note of the Commissioner thereon stating that the Government may be addressed for exemption in view of the small income that could be expected which will be disproportionate to the labour and cost of stationery involved in the matter of issuing supplemental bills and the collection of the amount.

Resolved that the Government may be requested to exempt the levy of education tax from 1-10-1944 in respect of the agricultural assessments as the income is negligible."

xx xx xx

(Sd) K.N.Palaniswami,
Chairman.

True Extract

4-8-45

Commissioner.

T.V.S. 10/8.P.

10/8/45

16. Propaganda—

Lectures—(a) with magic-lantern demonstration.

(b) without do.

(c) total audience.

(d) subject of lectures.

Informal talks on General Sanitation in the 4th ward.

C.O.

17. Number of default notices and charge sheets under the different sections of the Act submitted for approval.

18. Current numbers of papers disposed of and submitted to office.

19. Infectious diseases, if any, with particulars of (a) door number of infected houses and nature of disease.

(b) measures taken to combat the disease.

The new town is free from any infection disease for the present.

20. General remarks and such other matters as ought to be brought to the notice of the Chairman.

Tirupur MUNICIPALITY,
Dated 13. 11. 1941.

A. [illegible] Swamy
Sanitary Inspector.

Submitted to the ~~Chairman,~~ Comr Municipal Council.

Thro' the ~~Medical Officer,~~ Health Officer, Tirupur

24

E&P.H(A)

G.O. 1236 Edn., d/ 16. 10. 22 in which the levy of edn. tax was first sanctioned in the sel. ch., Tiruppur, has been called for from M.R.O., Ch. [illegible].

This may lie over till 16. 10. 45.

11. 10. 45

12-X-45

11/10/45

A

Office of the Inspector of Local Boards & M.C.

Mis: 30464-45 dated . . 9. 45.

Forwarded. I agree with the Examiner.

Inspector
1/10

44653

7 OCT 1945

29. 9. 45

To the Secretary to Govt, E & P H Departt.

21

for. That the limits of the
n consequence there of it would not
event persons from plying boats
extraordinary extrinsic cause which
anticipated.
above I submit that a remission of
d only as a special case and not

District Panchayat Office,
Guntur.

112
31/11
31/11

27 EXP. H (A)

14

Tax - Education - M. ~~cl. Tirupur~~

Levy on agricultural lands - Exemptions.

C. No. 44653 A/45,
p1 c.f.
pp1-2 c.f.
p5 c.f.

From the Commr., Tirupur Mpty, R.O.C. No. A-1-5255/45, d/ 9.8.45
" " Exr. of L.F.A., L.F. 4524, d/ 25.9.45
" " Inspector of M. cls and Local Boards N. Dis. 30464-45, d/ 1.10.45

Memo. No. 44653 A/45 - 2 EDN., D/ 30.11.45

The Commr., Tirupur Mpty, is informed that, in the absence of a specific provision in the E. E. Act for exempting any particular class of property from education tax, the proposal of the cl. to exempt agricultural lands from ~~educlam~~ the tax cannot be sanctioned.

OSM
29/11/45

29.11.45

29.11.45

Precedent page 54 of (b)

Draft
KR
3-12-45

To the Commissioner,
Tirupur Mpty
(thro' the C.M.C.)
" " Exr. of L.F.A.
" " Inspector of M. cls and Local Boards.

28

1529

From
Sri P.Doraiswami Mudaliar, B.Sc.,
Commissioner, Tiruppur Munici-
Pality, Tiruppur.

To
The Secretary to the Government of Madras,
Education & Public Health Department
Fort Saint George, Madras.

Thro'
The Director of Public Instructions
Madras,
The Chairman, Municipal Council,
Tiruppur.

DIRECTOR OF PUBLIC INSTRUCTION
24 JUL 1946
MADRAS

DIRECTOR OF PUBLIC INSTRUCTION
C.2807 B/46
24 JUL 1946
MADRAS

Ref.No.B-7066/46

Dated the 18th July 1946.

Sir,

Budget-Tiruppur Municipality-Elementary Education Funds-Expenditure in excess over the provisions in the budget for 1945-46-Additional allotments-Sanction-Request.

----

not [illegible]

The Government in G.O.No.1173 L.A. dated the 28th May 1945 sanctioned the payment of dearness allowance at the revised rates to all subordinates from 1st Jan 1945 which was received in May 1945. The payment of the difference in the Dearness allowance for three months from January to March 1945 had to be incurred and hence the expenditure under Salaries for Masters and for Clerks & servants exceeded the budget provision made for 1945-46. Similarly the expenditure under Contingencies also exceeded the budget provision due to the payment at the enhanced rates to the conductresses who are paid from Contingencies.

The Director of Public Instruction, Madras sanctioned the opening of V. Form in the Srimathi JaivabaiDevji Girls high school. To house this new form a shed had to be constructed in the comound of the Valipalayam girls school. The expenditure under annual repairs had also exceeded the allotment owing to the very high cost of materials and labour. Again the expenditure under Equipment ~~and~~ Furniture and Apparatus also exceeded the allotment owing to the fluctuating price of some appliances. A statement showing the several items of expenditure incurred in excess of the budget allotments is submitted herewith. I request that sanction may kindly be accorded for the expenditure incurred over and above the allotment for 45-46 as a spe
case in view of the circumstances explained.

Statement.

Head.		Budget allotment for 45-46	Expenditure actually incurred in 1945-46,	Extra Expenditure.
Expenditure-Ordinary.				
1. Staff:				
Salaries & allowances-Masters.	Rs.	46,200/-	50531-3-0	4531-3-0
" " Clerks & servants.	"	2,150/-	2545-0-0	395-0-0
2. Contingencies:- Equipment. Furniture & appratus.		160/-	274-12-3	114-12-3
3. Repairs to buildings.		750-0-0	1573-9-0	823-9-0

Commissioner.

Forwarded

Chairman,
Municipal Council,
Tiruppur.

DESPATCHED
21 JULY 1946

80/
23/8

Edn and P.H. Dept
C1.

Memo No. 45676 C1/46-1- dated 23-8-'46.

E. E. Fund - Municipal Council, Tiruppur - 1945-46 - Excess expenditure

Ref letter from the Commr, Tiruppur Municipality ~~Rc. No~~: B.2-7066/46 dt. 18.7.46.

Letter from the D.P.I. No: 2807 B2/46 dt. 29.7.46.

—

cf

The Commr, Tiruppur Municipality, is requested to send a statement of the receipts and charges in the E. E. Fund Account in 1945-46.

To the Commr,
Tiruppur Municipality
(Thro: the C. Mail)

22/8/46.

22/8/46

1835

From
Sri P.Doraiswamy Mudaliar B.Sc.,
Commissioner, Tiruppur Municipality,
Tiruppur.

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

DIRECTOR OF PUBLIC INSTRUCTION
5390
2 SEP 1946
MADRAS

Through
Director of Public Instruction,
Madras
& The Chairman, Municipal Council,
Tiruppur.

Ref.No.B2-7066/1946 Dated 19th August 1946.

Sir,

Budget Estimate - Tiruppur Municipality - Elementary Education Funds- expenditure in excess over the provisions in the estimate for 1945-46 - additional allotments - sanction - request.

Ref: This office letter Ref.No.B2-7066/46dated 18-7-1946.

I solicit the favour of early orders on my letter referred to above.

Forwarded.

Chairman,
Municipal Council.

Commissioner.

svs. 20/8.

11

9 1937

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.

R.C.5390-B8/46, dated 5--9--1946.

Sub: Budget Estimate - Tiruppur Municipality - Elementary Education- Funds- Expenditure in excess over the provisions in the estimate for 1945-46 - additional allotments sanction of.

REF: Letter Ref.No.B.2.7056/46 dated 19-8-46 of the Commissioner, Tiruppur Municipality.

ASST. SECRETARY TO GOVERNMENT
10 SEP 1946
EDUCATION AND PUBLIC HEALTH DEPT.

52584

......

Submitted in continuation of this office R.C.No.2807-B2/46, dated [illegible] 1946.

for Director of Public Instruction.

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

RR.6/9/46.

Educn. & P.H. Depts (C1)

6/9

A memo to the Commissioner Tiruppur Reply was issued on 23/8. This reminder has been sent before that date. May be recorded to the file.

15/9

13/9/46.

13/9/46

36

Received from Sri K. Namagiri the sum of (Rs, 2/-) Rupees Two only for power supplied and other charges during Jan '43

..................................லே சர்பராசெய்யப்பட்ட மின்சார சக்திக்காகவும் செலுத்தப் படவேண்டிய இதர தொகைகளுக்காகவும் (ரூ..........................) ரூபாய் ....
.... மாத்திரம் உள்ள தொகை ....
என்பவரிடமிருந்து பெற்றுக்கொள்ளப்பட்டது.

Date..................................194 .

தேதி, 194........-ம் ஞு ....மீ ....உ.

Accountant.

அகௌன்டன்ட்.

Hoe & Co., Madras. 2380

Commissioner, Tirupur Municip

38

9 20 39

From
Sri P.Doraiswamy Mudaliar,B.Sc.,
Commissioner, Tiruppur Municipality,
Tiruppur.

To
The Secretary to the Government of Madras,
Education and Public Health Department,
Fort Saint George, Madras.

Thro'
The Chairman, Municipal Council, Tiruppur.

17 SEP 1946

----

584 Ref.No.B-2-7066/1946. Dated the 12th September 1946.

Sir,

Sub:- Accounts- Tiruppur Municipality- Elementary Education Fund- Expenditure in excess of allotments- 1945-46- Additional allotments- Sanction- Request.

54378b

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p5 ante Ref:- Government Memorandum No.45676-C-1-46-1 dated 23-8-1946.

A statement showing the receipts and charges of the Elementary Education Fund Accounts for 1945-46 is herewith submitted.

pp13-14 infra

P. Doraiswamy
Commissioner. 13/9.

DESPATCHED
14 SEP 1946

Forwarded.

Chairman,
Municipal Council, Tiruppur.

Enc:- One.
T.V.S. 13/9.A.

21

Actuals of 194 4 (1)	Revised estimate for 194 4 (2)	Head of account. (3)	Actuals for the year. (4) Rs.	Final budget appropriations (5) Rs.	Remarks. (6)
		C. Elementary Education Account.			
		Receipts-Ordinary.			
		Opening balance.	13775-11-2.	10100.	
		1. Education Tax-			
		Gross collections.	14365- 9-11.	12600.	
		Deduct collection charges.	887- 0-0.	780.	
		Net.	13478-9-11	11730.	
		2. Fines and penalties under Elementary Education Act.	..	..	
		3. Income from investments etc.	..	..	
		4. School fees.	..	..	
		5. Contributions.	..	..	
		6. Other receipts.	58-15-6	14.	
		7. Government grant.			
		(i) Under section 37 of the Elementary Edn. Act.	13872-14-0	12200.	
		(ii) Under proviso to section 37 of the Ely. Edn. Act.	3340-000	3340-0.	
		8. Contribution from the General Account-			
		(a) For payment of temporary allowances of Rs. 4.	18300-0-0	18300.	
		(b) for other purposes.-			
		Contribution for loss of income in Pro. Tax.	2845-10-0.	2846.	
		9. Investments realise .	..	..	
		10. Advances recovered.	..	..	
		Deduct refunds.	76-8-1-	100.	
		Deduct amount transferred to Capital.	..	500.	
		Total	51819-9-4	47830.	
		Add amount relating endowments shown under H. Endowments Account for details vide Subsidiary Account).			
		Add amount transferred from ordin ry.		500.	
		Total.		500.	
		Total Receipts-Ordinary & Capital.	51819-9-4.	48330.	
		Grand total including opening balance.	65595-4-6.	58510.	
		Expenditure-Ordinary.			
		Salaries and allowances-			
		Masters.	50531-3-0.	46200.	
		Clerks and servants.	2545-1-0.	2150.	
		Contribution to P.F.	1653-0-0.	2100.	
		2. Contingencies and equipment.			
		Contingencies.	..	..	
		House rent.	565.	500.	
		Other items.	2771-4-9	2750.	

P.T.O.

Received from Sri S.K. Krishnasami Chettiar the
sum of (Rs, 11-1-3) Rupees Eleven and as [illegible] only
for power supplied and other charges during August 42

..........லே சர்பராசெய்யப்பட்ட மின்சார சக்திக்காகவும் செலுத்தப்
படவேண்டிய இதர தொகைகளுக்காகவும் (ரூ..........) ரூபாய் ....
.... மாத்திரம் உள்ள தொகை ....
என்பவரிடமிருந்து பெற்றுக்கொள்ளப்பட்டது.

Date..........194 .
தேதி, 194........-ம்ஞு..........மீ ....உ.

Accountant.
அகௌன்டன்ட்.

Commissioner, Tirupur Municipality.

Hoe & Co., Madras.

42

Actuals of 194 4. (1)	Revised estimate for 194- 4. (2)	Head of account. (3)	Actuals for the year. (4)	Final budget appropriation. (5)	Remarks. (6).
			58065-8-9		
		Equipment.			
		Furniture & apparatus.	274-12-3.	160.	
		Library books and maps.	80-10-0.	100.	
		Other items.			
		3. Prizes and schoalsrhips.	..	..	
		4. Repairs to buildings.	1573- 9-0.	750.	(750)
		5. Investment on and repayment of debt.	338-0-0	340.	
		6. Investments made.	..	..	
		7. Advances recoverable.	..	..	
		Total.	60332-8-0	56050.	
		Capital.			
		1. Land and buildings.	..	...	
		2. Equipment- Furniture and apparatus.		500.	
		3. Library books and maps.	..	..	
		Investments made-	..	..	
		Other items.	..	..	
		Total.		500.	
		Total Ordinary & Capital.	60332-8-0	56550.	
		Closing balance.	5262-12-6	--	
		Grand total including closing balance.	65595-4-6		

D.Water & Drainage Account.

Receipts- Ordinary.

~~Openixm~~

/True Copy/

Commissioner.

EPH(C-1)

43

13/26/9

B.E - 1945-46 - E.E. fund - Tir. d.

Tiruppur - Excess expenditure.

From the Commr., Tiruppur Mty, No. B2.7066/46, d/ 18.7.46

" " D.P.I., R.C. 2807 B2/46, d/ 29.7.46

" " Commr., Tiruppur Mty, Ref. No. B2.7066/46, d/ 12.9.46.

p1e
p3e
p11e

Memo: No. 43039 C-1/46-2 Edn, d/ 21/9/46

The attention of the Commr., Tiruppur Mty, is invited to para 2 (ii) of G.O. 651 Edn., d/ 25.3.46, passing orders on the E.E. fund budget of the cl for 1946-47. He is informed that ~~no~~ further sanction of Govt. is necessary

p21e of (W)

20/9/46

To the Commissioner, Tiruppur Mty (thro' the G.M.C.)
" " D.P.I ✓
" " Exr of L.A.

9/IX/46

19/9/46.

24.9.46

44

Education and P.H. Dept.(A).

C.m. 274A/45.

23

B.E. - 1945-46- Elementary Education Fund -
Municipal Council. Tiruppur -

From the D.P.I. R.O.P.No.97 B3/44-45, dated 28-12-44.

pp1-2 cf.

The R.E. for 1944-45 and the B.E. for 1945-46 of the Elementary Education Fund of the Municipal Council, Tiruppur are examined below:-

1. R.E-for 1944-45:-

(a) Receipts:- (i) The credit taken for Government grant under proviso to Section 37 of the Elementary Education Act should be increased from Rs.3,270 to Rs.3,340 with reference to G.O. No.616 Edn. dated 21-4-44 and No.674 Edn. dated 1-5-44. p 5 cf.

(ii) The credit taken by the Council for compensation for loss of income from education tax on profession tax and its equivalent Govt. contribution is Rs.2,385 against Rs.2,846/- as per G.O.1266 L.A. dated 7-6-44. The short credit is apparently due to the refund of Rs.230-6-0 ordered for each of the years 1942-43 and 1943-44. (iii) The expenditure under capital exceeds the provision in the sanctioned budget. The ~~Council~~ Commissioner may be asked to obtain the sanction of the Govt. for incurring the expenditure.

p 22 G.O. 233 Edn. 15-2-44

2. B.E. for 1945-46:-

(i) Receipts:- The credit taken for Govt. grant under the proviso to Section 37 of the E.E. Act should be increased from Rs.3,270 to 3,340 — Pl. see para 1(a)(i) above. p 5 cf.

(ii) The credit taken for Govt. grant under Section 37 of the E.E. Act is liable to revision with reference to the actual amount of tax realised and credited to the E.E. Fund account.

2

P.7

(iii) The council has taken credit for a contribution of .18,300 the amount provided in the sanctioned budget for 1942-43. In addition it has taken credit under capital for a contribution of Rs.4,000 from the general account.

(iv) House rent. A provision of Rs.1,500 has been made against Rs.700 in the R.E. Provision has been made in 1944-45 for payment of rent of Rs.480 to the two new schools (Anaikadavu Murungapalaiyam schools). The total provision required will not ordinarily exceed ~~then be~~ Rs.1,180. But for the Mettupalaiyam and Devangapuram Schools a provision of Rs.840 has been made in 1945-46 towards ~~for~~ rent against Rs.480 in 1944-45. It is not known whether the increase provision for enhanced rent is necessary ~~is real~~ or not. Perhaps a mistake in typing. The Commissioner may be consulted. A draft Memo. is submitted.

P 17 c 7 (J)

p 12 cf

After issue

L.A. may see with reference to the contribution from general funds to E.E. Fund capital.

8/1/45

8.1.45

8.1.45

L. A.

(after issue) Issued

E.P.H. no.
274A-2
9.1.45

L.A. Dept
(Bud I)

10 JAN 1945

Contribution from General Acct.

Amount approved in 42-43 Rs.	R.E. 44-45 Rs	B.E. 45-46 Rs
18,300	18,300	18,300 4000 cap 22,3000

p.5 cf

872

2643A

The contribution from the General Acct. taken credit for in this budget is the same as that provided for in the General fund budget. The extra contribution of Rs 4000. provided in the B.E for 45-46 under capital is for the construction of addl. Buildings ~~for~~ in Old Town Ely. Schools. This extra contribution for 45-46 for capital may be deleted ~~[illegible]~~ as it is not advisable to launch on ~~the General fund can afford this increased contribution~~ building construction in war time.

p.3 cf

L.A. no. 872-1.1
18.1.45

Also, there is not sufficient closing balance in the Genl Fd to pay this Rs 4,000

17.1.45

The file may be returned to E.P.H. no.

10.1.45

11.1.45

17.1.45

S
E.P.H

17.1.45
E.P.H

3

[D.2348] From the Commissioner Dindigul [illegible] B2 8743/44 d 16.1.45

P 15 c 7 2/4

Please see paragraph 2 of 15 c 7. If the house rent demanded by the owner is excessive, the Commissioner may be asked to take necessary action under "the Madras Non-Residential Building Rent Control Order 1942"

(M)

P 2 ante

2/ The suggestion of L.A to delete the contribution from general funds to E.E. Fund capital may be agreed to.

3/ The draft order below is for approval.

24.1.45

25.1.45

S
31/1/45

25/5 E&P. H(A)

Tax - Education - M.C., ~~Mangalore~~ Tiruppur - Levy on agricultural lands - Discontinuance - Sanctioned.

C. No. 44653 A/45 From the Commr. Tiruppur Mpty, R.O.C. No. A-1-5255/45 d/19.8.45

p1c f

pp1-2 c f " " Exr of L.F.A., L.F. 4524, d/ 25.9.45

p 5 c f " " Inspector of M.Cs and Local Boards Rc. Dis. 30464-45, d/ 11.10.45

G.O. (M.S.) Edn., d/

Under Sections 34 and 35 of the Madras Elementary Education Act 1920, the Govt. approve the proposal of the M.C., Tiruppur, to discontinue the levy of education tax on lands in the Mpty exclusively used for agricultural purposes.

To the Commissioner,
Tiruppur Mpty (thro the CMO)
" " D.P.I.
" " Exr of L.F.A
" " Inspector of M.Cs & Local Boards

23.10.45

P.T.O.

6

Note. The action of the Commr. in ~~having~~ discontinued ~~the~~ levy of edn. tax from 1.10.44 without the sanction of Govt. does not seem to be in order. However, in view of the report of the Commr that the income from the levy of edn. tax on agricultural lands is ~~dispro~~ negligible, the proposal of the C. may be approved. ~~The draft overleaf is for approval.~~ It is doubtful whether ~~any~~ order issued now ~~ordering~~ the discontinuance of ~~any~~ education tax ~~can be given~~ retrospective effect from 1.X.44. Legal ~~may be requested~~ to advise.

23.X.45

W
25.X.45

JBM
26/10/45 Legal

E&PH W.O. 44653A/45-1
26/10/45

ASSISTANT SECRETARY
26 OCT 1945
LEGAL DEPARTMENT

6504

Legal Department.

There does not seem to be any legal objection to the Government sanctioning the discontinuance of the education tax in question with retrospective effect.

A

267

3

ER
9/11/45

S MP
9.11.45

E & PH

Legal U.O. 6504-1
9-11-45

ASST. SECRETARY TO GOVERNMENT
10 NOV 1945
EDUCATION AND PUBLIC HEALTH DEPT.

51225
p20n. of (t)

E&P. H (A)

The view of the Legal department on pp2-3 above is in respect of the discontinuance of tax with retrospective effect. In accordance with the Legal Department's & view previously recorded, agricultural lands cannot be exempt from the levy of edn. tax.

A draft memo is submitted.

29.11.45

W
29.11.45

JBM
29/11/45

[Memo no. 44653A/45-2 d. 30-11-4

p27 CF