Scott II-27—58,004—4-11-46.

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Education and Public Health **(1947) Department.**

Ms. **SERIES.**

G.O. NO. 259 Edn.,

259 Edn

orders in page 31 c f

Dated 14-2-1947.

[Despatch Abstract.]

Budget Estimate-1947-48-Elementary Education fund-Municipal Council, Coonoor-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.

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OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.
R.O.P.NO.99-B.3/46-47 dated 17-1-1947.
£@£

28 JAN 1947

Elementary Education Fund - Budget Estimate for 1947-48 -
Municipal Council, Coonoor

Submitted.

4752

2. Revised Estimate for 1946-47: Though it is remarked by the Commissioner that a sum of Rs.4170/- has to be transferred from the arrear toll compensation grant sanctioned in G.O.No.892 L.A dated 11-5-46 no credit has been taken for this sum.

3. Expenditure under "ordinary" is in excess of the sanctioned budget. A sum of Rs.5300/- is also provided under "capital" while there is no such provision in the sanctioned budget. Sanction of Govt. is necessary for the increased expenditure.

p 19 infra

p 21 e

4. Budget Estimate for 1947-48: The credit taken for Government Grant under Sec.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 1946-47.

5. Though it is proposed to adjust a sum of Rs.4412/- from the arrear toll compensation that is likely to be sanctioned to the council during the next year, credit has not been taken for the same.

6. The accommodation provided for 2 schools is inadequate and that of one school is inadequate and unsuitable. Steps should be taken to rectify these defects as early as possible.

7. Leave salary and dearness allowance are paid

for Director of Public Instruction

21/1

To
The Secretary to Government,
Education and Public Health Department.
RVR 21/1/-

2

12500
1045
672
14217

17

NOTE ON THE BUDGET ESTIMATE OF THE COONOOR MUNICIPAL FUNDS FOR THE YEAR 1947-48 AND REVISED ESTIMATE FOR 1946- 47.

The probable receipts and expenditure of the Council under both ordinary and capital for the revised estimate of 1946- 47 and Budget estimate of 1947-48 are as follows:--

The actuals of the last financial year as audited are also given for purposes of comparison:--

Year.	Opening balance.	Receipts ordinary and capital.	Expenditure ordinary and capital.	Closing balance.
Actuals of 45-46	182251. ✓	500797 ✓	470679 ✓	162369 ✓
Revised estimate 1946-47	162369 +7044	499757	376339	126966
Budget estimate 1947-48.	126966 ✓	718300 ✓	~~75300~~ 753349 ✓	91917 ✓

A short account of the salient features of the revised estimate for 1946- 47 and budget estimate for 1947-48 is given hereunder:--

Revised Estimate for 1946-47

A. General Account- receipts ordinary. As per the actuals of 1945-46 this account opens with a balance of Rs. 62584 as against the budgetted amount of Rs. 19784. The following additional ~~sxxxxxxx~~ sources of income have greatly augmented the resources of this council during this year.

(1)	Compensation under the provisions of the Madras Entertainments Tax Act	Rs. 17260
(2)	Arrear toll compensation to be utilised for meeting anticipated deficit in the Elementary Education account and for meeting expenditure on conservancy work	Rs. 11918
(3)	Anticipated income on stamp duty ..	12150
(4)	Increased bid amount in the lease of market	15610
( )	Anticipated hire charges of road roller lent to Defence Service ..	10000

Taking into account the above receipts and the increased ~~rxcx~~ receipts under property tax and other heads the general account ordinary is expected to close with a net income of Rs. 64380 as against the budgetted figure of Rs. 7850 after allowing for Rs. 50965 towards capital expenditure and Rs. 19520 for contribution to Elementary Education Account.

Expenditure -ordinary. As in the past year provision is made in the revised estimate for 1946- 47 for the payment of the dearness allowance to all establishments at the rates sanctioned by Govt. The arrears of dearness allowance sanctioned by Government for the period from 1st July 1944 to 31st December 1944 have all been paid Provision is also made for the 25% increase in the basic pay of all sweepers as ordered in G.O.No. 3019 dated 22nd October'46 and also for the ,increased payment to the bonus fund @ Rs. 1 per head ~~fxr~~ per month as against annas eight contributed previously. Due to the ~~paxxandx~~ payment of arrears of dearness

56

allowance and for meeting the additional expenditure on account of the 25% increase to the conservancy scavengers, the provision made in the revised estimate under the several heads is high.

A sum of Rs. 7895 is provided for the repayment of the diversions made in the past years from Water works and drainage funds to the General account. A sum of Rs. 500 is provided for relief fund to the victims of Bengal and Bihar riots as sanctioned by the council. Rs.500 is provided for improvements to dog kennels. The several works for which funds are provided in the revised estimate for 1946- 47 are shown in a separate list attached to this note.

Receipts Capital.

A sum of Rs. 8420 being the 3/4 grant for dust less surfacing of certain roads is taken credit. To meet capital items of expenditure a sum of Rs. 50965 is transferred from ordinary general revenues. Credit is also taken for the loan of Rs. 5000 sanctioned by Government for the bluegum plantation scheme at Ralliah. The total receipts under this accounts amounts to Rs. 64385.

Expenditure-Capital. The total expenditure provided for under this account amounts to Rs. 69265. This is to be met as follows

(1) 3/4 grant for dustless surfacing of certain roads	Rs.8420.
(2) Loan sanctioned by Government for Ralliah bluegum plantation scheme	3800
(3) ~~Amount~~ cement concreting the gangway in market to be met from market loan ..	3500
(4) From ordinary revenues transferred to capital	50965
(5) From capital account	66685
	2580
	69265

Elementary Education Account

Credit is taken on the receipt side for a sum of Rs. 3997 being the grant sanctioned under G.O.No.165 dated 2-9-46 A sum of Rs. 19520 is transferred from A. General account ordinary as against the budgetted amount of Rs. 12500 towards the contribution provided in the original budget. The increase of Rs. 7020 is to meet the additional expenditure for payment of arrears of dearness allowance to the staff and also to meet the establishment charges of 2 additional teachers (1 secondary and 1 Higher Elementary) sanctioned. A sum of Rs. 5300 included under this item represents the amount required for the acquisition of the land and building adjacent to the municipal ~~and~~ own school building. As the Elementary Education account could not be balanced even with into the above additional receipts a sum of Rs. 4170 has to be transferred from the additional toll compensation ~~and~~ sanctioned by Government in G.ONo.8922 A dt-11-5-46 to avoid the deficit in this account.

X

On the expemditure side apart from the ordinary items of expenditure ~~and~~ provision is made for the furniture and apparatus to the extent of Rs. 1000 . Due to the increase in the cost of yarn a sum of Rs. 355 is provided as against the budgetted amount of Rs.200. Provision is also made for the supply of ~~clothing~~ warm clothing to been attached to the school.

Water supply and drainage accounts. A sum of Rs. 7895 is taken credit being the repayment of diversion made from water and drainagge account to the general account during the previous years. A sum of Rs. 13250 is transferred to capital account to meet the following items of capital expenditure

(1) Rest house at Ralliah	..	Rs. 5700
(2) Special repairs to Ralliah road..		3000
(3) Construction of drains	..	4550.

A sum of Rs. 10035 is also provided under repairs to drains for the items of work detailed in the list attached herewith. The Water and Drainage account for 1946- 47 closes with a balance of Rs. Rs. 25306.

Electric Licenses Account. The Electrical Engineer's note may be read as part of the general budget. Provision of Rs. 4420 is ~~mad~~ made inthe General budget for collection and supervision charges to be credited to general funds.

Budget for 1947-48

As usual the budget for 1947-48 is framed on a full estimate of all liabilities and a conservative estimate of receipts. In regard to the leased out revenues, credit is taken on the average of last 5 years. Under establishment , due provision has been made for payment of leave salary at the rate of 5% to all departments other than schools and at 2½% for vacation department in the budget. Provision is also made for the payment of dearness ~~allowances~~ and war allowances to the employees at the rates sanctioned by Government. Increase of pay to conservancy menials by 25% is also made as per G.O.No. 3019 dated 22-10-46 and for payment of bonus fund contribution @ Rupee one per head per mensem.

A. General Account- ordinary.

Receipts. The general account ordinary opens with a balance of Rs. 48321 for 1947-48 and closes with a balance of Rs. 28277 Apart from the ordinary items of revenue under tax and non-tax items and Government grants the following credits are also taken.

1. Income on levy of stamp duty		..	19440.
2. Entertainment tax	..	..	17250.
3. Compensation for loss of income on account of profession tax	..	..	2710
4. Half grant from Government for running the purandhar creche	..	..	1150.

No credit is taken by way of profits transferred from electric license scheme account for 1947-48 as this account is not expected to close with any surplus balance. A sum of Rs.20000 by way of contribution to Elementary Education account and another sum of Rs. 24400 to capital account to meet items of capital expenditure have been made from the gross receipts under this account.

Expenditure- ordinary. The estimated expenditure for 1947-48 under A. General Account ordinary is Rs. 227789. This includes a sum of Rs. 7815 being the repayment of the diversions made from Water and drainage Account in the previous years. The expenditure provided under communications for maintenance of II and III class roads is Rs. 20300 and Rs. 13850 respectively. Under Public Health apart from the ordinary items of expenditure, provision is made for the following new items of expenditure.

1. Provision for the appointment of a female Ayah to attend all female patients admitted into the I. D.H.

2. Provision for the appointment of 2 full time dog catchers.
3. Provision for the appointment of one nurse to the Purnadhar Creche which is to be taken over by this council, and also ~~and also~~ a sum of Rs. 1000 to meet the expenditure in running the creche.

4. A sum of Rs. 3000 is provided under Maternity and Child Welfare for purchase of milk and for appointment of ~~partime~~ part time ayahs for milk distribution.

It is expected that the council may get a grant of ~~Rs~~ 50% of the expenditure on Maternity and Child Welfare if the scheme of milk distribution to children and expectant mothers is undertaken.

Adequate provision is also made for annual repairs to office, Public latrines, scavengers quarters, market, model dwellings etc.,

Receipts- Capital.

The total capital receipts for the year 1947- 48 is expected to be Rs. 242500 which is to be made as detailed below:--

I.	(1) Loan proposed to be applied for acquisition of Higgins Villa for extension of office ..	7000
	(2) Loan for construction of bus stand ..	48000
	(3) II nd loan to be sanctioned by Government for blue-gum plantation scheme	5000
	(4) Loan to be applied for construction of staff quarters	21200.
	Quarters to scavengers	21000.
	(5) loan for construction of rat proof godowns ..	85900
	(6) Acquisition of Orange Grove property for development of housing scheme	30000
		218100
II.	Amount transferred from ordinary to meet the following items of capital expenditure ..	24400
		242500

(1)	Capital II class roads	Rs.750.
(2)	,, III class roads	7750.
(3)	Ambulance cart ..	1000

(4)	Conversion of Ottupattrai latrine into a septic one	Rs.5000
(5)	Conversion of model dwellings latrine into flush-out one	3500
(6)	Dust bins	600
(7)	Construction of shed for protection of bulls in cart stand	500
(8)	Construction of cement platforms to Beef and mutton slaughter houses	350.
(9)	Construction of a screen wall in front of slaughter house	500
(10)	Enclosing gardens with R.C. fencing ..	2050
(11)	Provision for sheep pen ..	1000

Expenditure- Capital. The estimated capital expenditure for the year 1947-48 is Rs. 247700 which is to be met as follows:--

(1)	From loans	Rs. 218100
(2)	From ordinary revenue ..	24400
(3)	From loan amounts already sanctioned for market and Balliah plantation scheme	5200
	Total	247700

Elementary Education Account

Credit is taken for Rs. 4000 for 1947-48 towards grant for an equivalent amount of education tax to be collected. Provision of Rs. 20000 is made for contribution from general account in order to meet the following items of expenditure:--

(1)	Proposed appointment of 2 additional teachers to Vinayagarpet school to be opened ..	Rs. 1500.
(2)	Construction of building for housing the sweepenet school	6000
		7500
	Usual contribution	12500
		20000

In addition to the above, a sum of Rs. 4412 has also to be taken credit on the receipt side representing the additional toll compensation proposed to be sanctioned by Government to avoid the anticipated deficit to the extent of this amount.

D. Water Supply and Drainage Account.

Credit is taken for the repayment of Rs. 7895 from general account. The total receipts ordinary under this account after transferring Rs. 28800 to capital is Rs. --20905.

The capital receipts is Rs. 75400 which is made up as follows:--

(1) Grant sanctioned by Government for construction of flush out latrine scheme ..	Rs.24600
(2) Unspent loan amount to be realised in 1947	22000
(3) From transfer from ordinary receipts ..	28800

A sum of Rs. 9500 is provided under ordinary expenditure for repairs to drains apart from other items of expenditure for water supply. Under capital account, a sum of Rs. 17500 is provided for installation of a chlorinum plant and another sum of Rs. 10300 for improvements to Quail Hill and Karadipallom water supply. Rs. 1000 is provided for construction of drains. This account leaves a closing balance of Rs. 15776.

Electric License scheme Account.

The Electrical Engineer's report for budget estimate for 1947-48 may be read as part of the note. Rs. 4320 is provided for collection and supervision charges to be taken credit in general accounts. No profit is provided to be transferred to general ~~funds~~ funds this year.

G. The allotments will depend upon the actual transaction of the year.

Conclusion.

The year closes with the following balances both ordinary and capital.

A. General Account.	Rs. 40539
C. Elementary Education Account	-8228
D. Water and drainage Account	15776
F. Electric license scheme account	Nil
G. Deposit and advances account	Rs. 43830.

As in the last year it is gratifying to note that the general Account ordinary is expected to close with a balance of Rs. 28277 for 1947-48 which is well above the required closing balance of about Rs. 12310. The improvement in the financial position even after providing for all the items of expenditure as explained previously is mostly due to the compensation payable by Government under the entertainments tax, stamp duty, arrear toll compensation grant, the hire charges expected by the lending of the Steam road roller , and the increase expected under property tax on account of the quinquennial revision.

The extra expenditure on dearness allowance alone for the year 1946- 47 comes to Rs. 60777 and budget provision had ~~to~~ been made for 1947-48 to the extent of Rs. 54741. Besides due to the 25% increase in the pay of conservancy menials the expenses have swelled by Rs. 5859/- in 1947-48. There is also the 50% increase in hill allowance to all subordinates. We have also to take into account the enormous increase in the cost of materials and labour. It is satisfactory to note that it was possible to contribute Rs. 50965 from ordinary receipts for items of capital expenditure in 1946- 47 after meeting all these extra expenditure.

So also provision is made for capital expenditure by way of improvements in 1947- 48 to the ~~the~~ extend of Rs.24400 as contribution from ordinary to capital. Provision is made for a number of remunerative works such as bus stand, rat proof godowns, improvement to market, development of Housing scheme etc to be carried out from loan amounts to be obtained from Government.

Lastly it is worth mentioning that provision is made for additional amenities to conservancy menials by way of construction of a Reading Room in the scavengers colony as also for construction of additional quarters at a cost of Rs. 21000. It is also decided to give them blankets every year and also supply of essential clothing subject to availability.

Municipal Office
Coonoor
2nd Dec 46.

Commissioner,
Coonoor Municipality.

Notes on Elementary Education Account Budget for revised estimate for 1946- 47 and Budget estimate for 1947-48.

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1. Details of each item of expenditure is furnished.

2. No provision is made for rent free quarters.

3. Rs. 5300 is provided for the acquisition of land and building for extension of Higher Elementary School during 1946- 47 under capital. The land has been approved by the District Educational Officer and ~~Executi~~ Executive Engineer , Special Works Division, Coimbatore, and the matter is pending with the Government.

Rs. 6000 is provided under capital expenditure during 1947-'1948 for construction of school building at Sweeperpet. The land has been alienated to the municipality for construction of school building and the construction has to be made after necessary sanction.

Rs. 2000 is provided for the extension of the municipal own building of the Higher Elementary school in the space available adjacent to the present building in order to accommodate the classes which are housed in a rent free building where improvements could not be effected.

4. The provision made in the budget in regard to staff, equipment, accommodation etc., is based on the actual requirements of each school and with reference to the recommendations of the Inspecting officers.

5. Marked variations between the actuals of 1945- 46, revised estimate for 1946-47 and Budget estimate for 1947-48 are explained.

Commissioner,
Coonoor Municipality.

Proceedings of the Budget Sub-Committee of the Coonoor Municipal Council held on Monday the 9th December 1946 at 11 A.M. in the Municipal Office, Coonoor.

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1. Read Budget Estimate for 1947-48 and Revised estimate for 1946-47 of the Coonoor Municipal Council relating to General funds, Elementary Education funds and Electric Lighting scheme with Commissioner's note dated 2nd December 1946.

Proposed by Sri T.V.Kuppamuthu Pillai and seconded by Sri G. Asirvatham Pillai that Janab C. Bahadur Khan Sahib shall preside over the meeting.

The budget for 1947-48 and Revised estimate for 1946- 1947 is approved subject to the following alterations.

(1) Concreting the short cut road from P.W.D. office to Woodlands gate and up to St. Joseph's College gate entrance. Instead of Rs.1000 provide Rs. 2000 under capital for 1947-48.

(2) Item 18. Construction of parapet wall along Mount Road, below Kothandarama Iyer's compound- Instead of Rs. 950 provide Rs. 1500- under capital for revised estimate 1946- 47.

Item 56. Annual repairs to Municipal shops, instead of Rs.650 provide Rs. 1000 under ordinary 1947-48.

Item 106. Repairs to drains - reduce by Rs. 500 under ordinary 1947-48 and add, Rs. 500 for repairs to manholes in V.P. Street.

Provide an additional allotment of Rs. 1000 for ~~convering~~ ting the slaughter house bridge into R.C. under capital communications for revised estimate for R 1946- 47.

Provide Rs. 500 under III class road, maintenance ordinary under revised estimate for 1946- 47.

Elementary Education Budget.

(1) Provide Rs. 2000 for construction of additional accommodation for Municipal Higher Elementary school owned by the council.

(2) For purchase of books and slates, instead of Rs. 250 provide Rs. 500 for 1947-48.

The deficit in the closing balance due to these items to be made good from additional toll compensation.

Proposed by Sri T.V. Kuppamuthu Pillai and seconded by Sri G. Asirvatham Pillai.

This ~~Council~~ Committee records with pleasure the able and tactful administrative capacity of the Chairman and the Commissioner in having presented such a well balanced budget after having provided for many capital works and other amenities to the public of this Municipality.

Carried.

C. Bahadur Khan
9-12- 46
Member presiding.
G. Asirvatham Pillai.
T.V. Kuppamuthu Pillai.

(A true copy)

Commissioner,
Coonoor Municipality.

Extract from the Proceedings of the ordinary meeting of the Coonoor Municipal Council, held on Wednesday the 18th December 1946 at 10-30 A.M. in the Municipal Office, Coonoor.

4747. Read Budget estimate for 1947-48 and revised estimate for 1946- 47 of the Coonoor Municipal Council relating to General funds, Elementary Education funds and Electric lighting scheme with Commissioner's note dated 2nd December 1946.

pp 3-9

2. Proceedings of the Budget Committee meeting held on 9-12-46.

pp 13-14

Resolution.

The revised estimate and the Budget estimate as revised by the Sub-Committee is approved - with the provision of Rs. 1000/ for Radio in Ottupattrai in the revised estimate.

The deficit in closing balance of Elementary Education account in the Revised Estimate for 1946- 47 and Budget Estimate for 1947-48 is to be met from the Arrear Toll compensation with the sanction of the Government. The Electricity revised Budget for 1946- 47and Budget estimate for 1947-48 is approved subject to the modifications suggested by the Chief Electrical Inspector to Government.

Proposed by Sri T.V. Kuppamuthu Pillai and seconded by Sri G. Asirvatham Pillai.

This Council records with pleasure the able and ~~tactful~~ tactful administrative capacity of the Chairman and the Commissioner in having presented such a well balanced Budget after having provided for many capital works and other amenities to the public of this Municipality.

Carried.

(A true extract)

Municipal Office,
Coonoor, 18th December 1946.

Commissioner,
Coonoor Municipality.

Coonoor Municipality.

Budget Estimate for 1946- 47 and Revised estimate for 1945-46.

Receipts Ordinary

Actuals for 1945-46.	Revised estimate for 1946-47	Heads.	Budget estimate for 1947-48
		Ordinary.	-3816 Nil
1884	736	Opening balance	
4041	4110	1. Education tax.	4200
		Deduct collection charges	
		2. Fines & penalties under Ely. Education Account.	
		3. Income from investments.	
		4. School fees.	
		5. Endowments	
		6. Contributions	
112	75	7. Other receipts	100
3766	3997	8. Government grant under section 37 of Ely. Education Act.	4040 4000
3881	3881	(ii) under proviso to section 37 of E.E. Act.	3881
1318		Arrear compensation	
12500	19520	9. Contribution from the General Account.	20000
	3816	A.T.C. Grant (a) for payment of temporary allowance of Rs.4.	32221
	35399		
		(b) for other purposes.	
		10. Investments realized.	
		11. Advances recovered.	
		deduct refunds.	-70
-44	-70	Deduct amount transferred to	
	-5300	capital.	-8000
25574	30029 26213	Total.	24151 24111
		Capital.	
		1. Government grant	
		2. Endowments and contributions	
		3. Loans.	
		4. Contribution from general Account ordinary.	
		5. Investments realized.	
	5300	6. Add amount transferred from ordinary.	8000
	5300	Total	8000
25574	31513 35029	Total receipts ordinary and Capital	32111 32151
27458	32249 36065	Grant total inclúding opening balance.	28295 32151

3127
754
3881

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(11)

Expenditure- ordinary

Actuals for 1945-46.	Revised estimate for 1946-47	Heads.	Budget estimate for 1947-48
		1. Staff-salaries and allowances	
16934	17880	Masters.	18650
6255	7125	D.A.	6455 25105
158	175	clerks and servants.	182
162	195	D.A.	196
122	120	Education tax -collection charges	110
431	780	Contribution to Provident Fund	720
		Travelling allowances.	
		Stipend of teachers sent for training.	
		2. Contingencies & equipment.	
1590	1610	House rent	1610
481	365	Other items.	650
139	1000	equipment -furniture and apparatus	1000
	200	Library books and maps.	200
107	260	~~other items~~ books and slates	500
		3. Prizes and scholarships	
73	680	4. Repairs to buildings.	500
		5. Interest on and repayment of debt	
28	355	6. ~~Investments made.~~ Other items.	
		7. Advances recoverable.	
26722	30765	Total Elementary education	30773
		Expenditure - capital.	
	5300	1. Lands and buildings.	8000
		2. Endowments .	
		(a) Furniture and apparatus	
		(b) Library books and maps.	
		(c) Investments made.	
		(d) Other items.	
	5300	Total.	8000
26722	36065	Total expenditure ordinary and capital.	38773
736	– 3816	Closing balance.	~~-10478~~ 2662
27458	32249 36065	Grant total including closing balance	28295 32151
Nil		Education-other than Elementary - Receipts.	
		1. (i) Secondary school -fees. deduct refunds net.	
		(ii) Income from securities	
		(iii) other receipts.	
		(iv) Government grants.	
		(v) Endowments and contributions	
		II. (i) special school fees	
		(ii) Income from securities	
		(iii) other receipts.	
		(iv) Government grants.	
		(v) Endowments and contributions	
		Total.	

Commissioner.

P.T.O

Actuals for 1945- 46	Revised estimate for 1946- 47	Heads.	Budget estimate for 1946xx4747-48
		3. Public libraries.	
		(i) endowments and contributions	
150	150	(ii) Government grants.	150
1		(iii) other items.	
151	150	Total education other than elementary	150
		Expenditure.	
		1. Secondary schools:	
		Staff -salaries and allowances.	
		Masters.	
		Repairs to buildings.	
300	340	vi. Prizes and scholarships.	480
300	340	Total	480
		2. Special schools:--	
		(3) Equipment -other items.	
		(6) Contributions to other local bodies.	
		Total	
792	800	3. Public libraries	830
686	1675 ⓧ	4. Public Amenities -Radio Music	700
1778	2815	Total education other than Elementary.	2016

ⓧ Includes cost of a new radio to be installed at [illegible]

Commissioner
Coonoor Municipality.

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6. Elementary Education establishment schedule as on 1st April 1947

Higher Elementary School.	Scale of pay.	Pay.	H. A.	D.A.	Others.
Headmaster & Supervisor of schools.	30-3/2-45-2/2-55	55 5	13-8-0 duty allowance.	18	5 conveyance allowance.
1 Secondary Grade Assistant	do.	51	13-8-0	18	
1 ,, ,,	do.	49	,,	,,	
1 ,, ,,	do.	36	,,	16	
2 ,, ,,	do.	33	,,	16	
1 ,, ,,	do.	30	,,	16	
1 Higher Ely. grade Assistant	23-2/2- 45	45	,,	18	
2 ,, ,,	do.	37	,,	16	
2 ,, ,,	do.	35	,,	16	
3 ,, ,,	do.	33	,,	16	
1 ,, ,,	do.	31	,,	16	
2 ,, ,,	do.	23	,,	16	
1 Weaving Instructor	do.	25	,,	16	
1 part time Muslim Religious Instructor.	Rs.6 p.m.	6	nil.	Nil.	
		454			
1 peon.	Rs.12	12	2-12-0	16	
1 sweeper	9	9	nil	nil.	
Rent on building.	Rs.55 p.m.	Rs.55 p.m.			
Vannarpet Lower Elementary school.					
1 Secondary grade Headmaster	30-3/2-45-2/2- 55.	51 2	13-8-0 duty allowance.	18	
1 Higher Elementary Grade Assistant.	23-2/2- 45	35	13-8-0	16	
1 ,, ,,	,,	31	,,	,,	
1 ,, ,,	,,	25	,,	,,	
		144			
1 sweeper	5 p.m.	5			
Rent on building	25 p.m.	25			
Alwarpet Lower Elementary school.					
1 Higher Ely. Grade Headmaster	23-2/2-45	41 2	13-8-0 duty allowance.	18	
1 ,, Assistant	,,	29	13-8-0	16	
1 ,, ,,	,,	25	,,	16	
1 sweeper.	Rs.5 p.m.	5			
Rent on building	Rs.30 p.m.	30			
Attady Lower Ely school.					
1 Higher Ely. grade Headmaster	23-2/2-45	37 2	13-8-0 ~~xxx~~ duty allowance	16	
1 ,, Assistant		35	13-8-0	16	
1 sweeper	Rs.5	5			
Rent on building	Rs. 14	14			

DUPLICATE—*(contd.)*
பிரதி—(தொடர்ச்சி.)

Rupees ....
ரூபாய் ....

Note.—The consumer will kindly note that the bill is payable on or before ....and if it is not paid on or before the......................... electric supply for the premises will be cut off without further notice.

குறிப்பு.—இந்த பில்லில் கண்டதொகையை......................... உயன்றுவது அதற்கு முன்பாகவாவது செலுத்த வேண்டுமென்றும், அது......................... உயன்றுவது அதற்கு முன்பாகவாவது செலுத்தப் படாவிட்டால், பிரஸ்தாப வளவுக்குச் செய்யப்படும் மின்சார சக்தி சர்பரா மேல் நோட்டீஸ் கொடுக்கப் படாமலேயே நிறுத்திவிடப்படுமென்றும் மின்சார சக்தியை உபயோகிப்பவர் தயவுசெய்து அறிந்து கொள்ளவேண்டும்.

E. & O. E.

பிழைகளும் கவனிக்காமல் விட்டுவிடப்பட்ட பாபத்துகளும் நீங்கலாக.

Date ....194 .
தேதி. 194........-ம்ஸு.........................மீ ....உ.

For and on behalf of the Electricity Department.
மின்சார இலாகாவுக்காகவும் அதன் சார்பிலும்.

Accountant.
அகௌண்டன்ட்

No. 2071
ந.

COONOOR. ELECTRICITY DEPARTMENT RECEIPT.
மின்சார இலாகா ரசீது.

Received from .... the
sum of (Rs. ....) Rupees .... only
for power supplied and other charges during............ 5 MAY 1944

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

Date 21 . 6 . 44 ....194 .
தேதி, 194........-ம்ஸு ....மீ ....உ.

Accountant.
அகௌண்டன்ட்.

2696

Hoe & Co., Madras.

23

13

Sweeper Lower Elementary School.	Scale of pay.	Pay	H.A.	D. A.
1 Higher Elementary Grade Headmaster	23-2/2- 45	33 2	13-8-0 duty allowance.	16
1 ,, ,, Assistant	,,	27	13-8-0	16
1 Sweeper	Rs.5	5		
Rent on building.	Rs.10.	10.		

Commissioner
Coonoor Municipality.

C1 AS II ⑮

C.F. 32 (a).

..................Department | Received.................. Registered..................

From (Name)

Sri M. Govinda Menon B.A., B.L.,
Designation Municipal Commissioner,
Coonoor R.S.

Station

To

The Secretary to Government,
Education & Public Health Dept.
Fort St. George.
~~Thrgh~~Through the Chairman, C.M.C.

ASST. SECRETARY TO GOVERNMENT
25 DEC 1946
EDUCATION AND PUBLIC HEALTH DEPT.

Enclosures: No. .... dated 23rd December 1946.

Sir,

79362

Sub:-- Elementary Education fund- Coonoor Municipal Council- arrears of dearness allowance - payment of - particulars - furnished.

Ref: -- Government Memo. No. 77862-C.1.46-1 Edn. dated 18th December 1946.

A sum of Rs. 7125 is provided in the revised estimate for 1946- 47 for payment of dearness allowance to masters under Elementary education fund. Out of the sum of Rs.1009 represents the arrears of dearness allowance paid to them. Under clerks and servants , a sum of Rs. 195 is provided in the revised estimate for 1946- 47 for payment of dear-

p.t.o.

28

ness allowance to the school peon. Of this, a sum of Rs. 36 represents the arrears of dearness allowance paid. These details were ~~mtmtx~~ not separately shown in the budget submitted to the Director of Public Instruction. The omission is very much regretted.

Your obedient servant,

Forwarded.

S Ismail Sait

Vice Chairman C.M.C.

Commissioner. delegate

23/12/46

Copy to the Director of Public Instruction, Madras, for favour of information.

V.V. 23-12.

Extract from the General fund notes of the L.A dept from their file no: Gl. fund budget of the M. Cl., Coonoor for 1947-48

29

(16)

Elementary Education Account:-

The contribution approved for 1942-43 which is considered as the standard is Rs. 12,500. The contribution approved in the B.E. for 1946-47 is also Rs..12,500. The R.E. for 1946-47 provides for a contribution of Rs. 19,520 while the contribution proposed for 1947-48 is Rs. 20,000. Even with the increased contribution the Elementary education account is expected ~~too~~ to close with a deficit both in 1946-47 and in 1947-48. The contribution proposed from the General Account may be allowed to stand pending the examination of Elementary education Budget.

-- -- x x x x

Revised with reference to paras 2 and 3 on pages 1 and 2 ante, the R.E. of the Coonoor Municipal Council for 1946-47 under the General Account-Ordinary closes with a balance of Rs.35,120 without taking into account the arrear toll compensation of Rs.11,918 sanctioned in the current year. The R.E. under the Elementary Education Account as passed by the council closes with a deficit of Rs. 4,170. An ~~amx~~ equal amount will have to be adjusted from the arrear toll compensation and the deficit in the E.E. account avoided. There will then be a balance of Rs. 7,748 in the compensation amount which the council may be permitted to credit to its General Account, in view of the fact that it has provided in the R.E. for expenditure on conservancy improvements amounting to Rs. 10,830. The R.E. under the General Account will then close with a balance of Rs. 42,868.

28

30

: 2 :

2. Revised with reference to paras 2,3 and 5 on pages 1--3
ante the B.E. for 1947-8 under the General Account Ordinary will
close with a balance of Rs. 28,474. If as stated in para 1 above,
a sum of Rs. 4,170 is adjusted to the E.E. account in the current
year, the E.E. budget for 1947-48 will close with a deficit of
Rs. 6,662. Out of the arrear toll compensation of Rs. 11,918 likely
to be sanctioned next year, the council may be permitted to adjust
Rs. 6,662 to the E.E. account and avoid the deficit in that account.
There will then remain a balance of Rs. 5,256. The Council ~~may~~
ma-y ~~be~~ be permitted to credit the amount to the General Account in
view of the fact that the council proposes to spend as much as 30,400
on conservancy improvements next year. The B.E. under the general
account will then close with a balance of Rs. 33,730, as against
the prescribed minimum balance of Rs. 13,360.

3. Judged from the B.E. for 1947-48, the annual ordinary
receipts of the council under the General Account exceed the ordinary
expenditure under the account by Rs. 11.006. The Council levies
property tax (including education tax), at 21 1/6% p.a. If in accord-
ance with the general decision the rate of scavenging tax in this
municipality is raised by 1% p.a. the total will come to 22 1/6%.
The financial position of the council is satisfactory.

---True copy--

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⑰ E&H (C-1)

81
14/2

O.No. 4752 C/47
p1 c.f.
11/2

B.E. – 1947-48 – E.E. fund – Ml. cl. Coonoor – orders passed

From the D.P.I., R.O.C. No. 99 B3/46-47, d/17.1.47.

G.O. (Ms) 259 Edn., d/ 14.2.47

The R.E. for 1946-47 and the B.E. for 1947-48 of the E.E. fund of the Ml. cl., Coonoor, call for the following remarks.

para 2(ii) on p1 n.f

2. R.E. for 1946-47. In order to avoid a deficit in the E.E. fund, the cl. should adjust a sum of Rs. 3816 from the Arrear Toll Compensation Grant.

para 3(i) on p1 n.f

3. B.E. for 1947-48 (i) The credit taken for Govt. grant under Section 37 of the E.E. Act should be raised from Rs. 4000 to Rs. 4,040 with reference to the credit taken for the Education tax and the provision made for the Refunds in the R.E. for 1946-47. This amount is liable to further revision with reference to the actual amount of the Education tax realized and adjusted to the E.E. fund in 1946-47.

para 3(iv) on p2 n.f

(ii) In order to avoid a deficit in the E.E. fund, the cl. should adjust a sum of Rs. 6622 from the Arrear Toll Compensation Grant likely to be sanctioned to the cl. next year.

p2 infra

4. The Sanctioned budget for 1947-48 will be as shown in the annexure.

p1 c.f

5. An extract of the remarks of the D.P.I. in para 6 of his endorsement read above is communicated to the Commr. for information and necessary action.

To the Commr.
Coonoor Mty (thro' the E.E.C.)
(with copy of para 6 in p1 c.f.)
" " D.P.I.
" " Exr of L.F.A.
" " L.A. deptt

5/2/47

7/2/47

Annexure

P.T.O.

32

Annexure

	Rs.
Opening balance (as revised) ✓	Nil.
Receipts	
1. Education tax. ✓	4,200.
2. Other receipts ✓	100.
3. Govt grant	
(i) under secn 37 of the E. E. Act ✓	4,040
(ii) under the provn to secn 37 of the E.E. Act. ✓	3,881
(iii) Adjustment from the A.T.C. Grant. ✓	6,622
4. Contribution from the Gl. funds ✓	20,000
	38 843
Deduct	
Refunds ✓	-70
Amount transferred to Capital ✓	-8000
Total Ordy ✓	30,773
Capital.	
Amount transferred from Ordy ✓	8,000
Total (Ordy + Capital) ✓	38,773
Total (Ordy + Capital) ✓	38,773

Expenditure	Rs.
1. Staff	
2 Salaries & allowances Masters	25,105. ✓
Clerks & servants	378. ✓
Edn. tax. Colln charges	110. ✓
Contribution to P. F.	720. ✓
2. Contingencies & Equipment	
Contingencies	
House rent	1,610. ✓
Other items	650. ✓
Equipment	
Furniture & apparatus	1,000. ✓
Library books & maps.	200. ✓
Books and slates.	500. ✓
3 Repairs to buildings	500 ✓
Total (Ordy)	30,773 ✓
Capital	
Lands & buildings	8,000 ✓
Total (Ordy + Capital)	38,773 ✓
Closing balance	Nil.

7/2/47

2/2/47

5/2/47

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From
Sri M. Govinda Menon B.A., B.L.,
Commissioner & Special Officer,
Coonoor Municipality.
Coonoor N.S.

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

R.C. No. B3- 342/47 dated 5th August 1947.

11 AUG 1947

Sir,

Sub:-- Elementary Education Fund - Coonoor Municipal Council- revision of scales of pay- additional expenditure - involved - particulars submitted.

Ref:-- Government Memorandum No. 52511/47-1-C.1. Education dated 26th July 1947.

6.5180

With reference to para 5 of G.O. No. 975 Education dated 10th May 1947 a reply has already been submitted to Government in this office R.C. No. B3- 342/47 dated 14th July 1947 regarding the additional expenditure involved in sanctioning the revised scales of pay for Elementary school teachers of this municipality with effect from 1st January 1947. No proposals for meeting the extra expenditure are submitted in view of the fact that the extra cost of approximately Rs.2000 could be met from the closing balance of Rs. 1664 of the Elementary Education fund account for 1947-48 and the balance from the Arrear toll compensation sanctioned to this Council for 1947-48.

However, the particulars called for in the above memorandum are furnished below:--

(1) The actual opening balance of the Elementary education fund on 1st April 1947 .. .. Rs. 1663-13-0.

(2) The additional expenditure on account of the revision of scales of pay, which includes expenditure on giving retrospective effect to the scales from 1-1-47 to 28-2-48 .. 2000-0-0.

(3) The anticipated closing balance for 1947-48 and (4) ~~(4)~~ is Rs. -356 which can be wiped off by taking credit of an additional amount from Arrear toll compensation in addition to Rs. 6622 sanctioned in G.O. 259 dated 14-2-1947.

r/32

(5) Education tax is being levied at 1/3 % half-yearly on property rentals in this municipality.

I have also to bring to the notice of the Government the fact that the revised scales have not yet been given effect to in this municipality as orders are awaited on this office letter R.C.No. B3-

p.t.o.

342/47 dated 14th July 1947. Early orders are requested whether this Council may give effect to the revised scales in view of the fact that no advance to meet the extra cost on this account is anticipated from the Government.

A

Your obedient servant,

Commissioner & Special Officer.

V.V. 6-8.

7-8.

E.&P.A.(CC)

The Rcl. Coonoor can afford to meet the additional expenditure on account of the grant of revised scales of pay to its Ele. School teachers. No advance from the Provincial funds is necessary.

2. The question of enhancing the rate of education tax may be examined in connection with the budget for 1948-49.

3. With reference to 'A' above, the Commr. may be informed that revised scales may be given effect to with retrospective effect from 1-1-47. A draft memo. is submitted for approval.

Approve by

by 6.9.47

5/9/47

O.S.M. 5/9/47 S

But what about grant of weightage? by 5/9

Submitted.

2. The Council is liable to incur an additional expenditure of Rs. 756 ~~due to~~ on account of the grant of advanced increments to its E.E. staff. The Council's budget for 1947-48 is expected to close with a deficit of Rs. 1092 after provision is made for the additional expenditure on account of revised scales and grant of advance increments. It is proposed to avoid the deficit by effecting a further adjustment of Rs. 1092 from the Arrear Toll compensation grant sanctioned to the council during the current year. This may perhaps be examined in detail in connection with the B.E. for 1948-49.

O.S.M. 9/9/47 S

---

33 9/9

C.No. 65188/47

(19)

E.&P.A.(CC)

Education - Rcl. el. Coonoor - Revised scales of pay for elementary school teachers - Giving effect to.

page 1 c.f.

From the Commr. & S.O. Coonoor Mply. No. B3. 342/47 d 5.8.47

Memo. No. 65188/47 C1 Edn. d 5.9.47

The Commr. & Special Officer, Coonoor Mply. is informed that the council should give effect to the revised scales of pay sanctioned in G.O. No. 975 Edn. d 5.6.47 and G.O. No. 1154 Edn. d 5.6.47 with retrospective effect from 1-1-47.

2. No advance from Provincial funds will be paid, as the council is able to meet the additional expenditure from its own funds.

(M)

not put up.

O.S.M. 5/9/47 S

5/9/47

D.P. 12/9

To
The Commr. & Spl. Officer, Coonoor Mply.

Cor. A(C-1)

Ⓝ

B.E.-1947-48 – E.E. fund – M. C., Coonoor.

C. No. 4752C-1/47 From the D.P.I., R.O.P. No. 99 B3/46-47, d/ 17.1.47

p1c/ The R.E. for 1946-47 and the B.E. for 1947-48 of the E.E. fund of the M. C., Coonoor, call for the following remarks.

2. R.E. for 1946-47 (i) The credit taken under the head "Contributions from the Gl. funds" is

p17c/ Rs. 19,520 as against Rs. 12,500 in the sanctioned budget. L.A. have agreed to the enhanced contribution.

p21c/ of (d) Extract of L.A. note at (1) (ii) While passing orders on the E.E. fund budget for the current year, the C. was asked to adjust from

p21c/ of (d) the A.T.C. Grant a sum of Rs. 3,214. But, no credit has been taken under this head. A sum of Rs. 3816

pt see pp17 & 18c/ has to be adjusted from the A.T.C. Grant to avoid a deficit in the E.E. fund. L.A. are agreeable to this.

Extract of L.A note at (1) (iii) Provision has been made for the

pp27-28c/ payment of the arrears of dearness allowance to the E.E. staff.

'X' on p4c/ (iv) The C. proposes to acquire the land and building adjacent to one of the ely. schools. The

p19c/ provision made for capital expenditure (Rs. 5,300) may be allowed to stand.

3. B.E. for 1947-48. (i) The credit taken under the head "Govt. grant under section 37 of the

p17c/ E.E. Act" may be raised from Rs 4,000 to Rs. 4040 with reference to the credit taken for the Education

ibid tax and the provision made for refunds in the R.E. for 1946-47.

p17c/ (ii) The C. proposes to adjust a sum of Rs. 20,000 from the Gl. funds against Rs. 12,500 the

para 3(iii) on p28 of (d) amount provided in the sanctioned budget for 1942-43. L.A. have agreed to the enhanced contribution.

Extract of L.A note at (1) (iii) The need for the provision of a sum

p19c/ of Rs 8,000 under the head "Capital expenditure" has been explained by the Commr. The provision

'X' on p7c/ + 'Y' on p11c/ made may be allowed to stand.

p19 Bud. II

(iv) The B.E. is expected to close with a deficit of Rs. 6622. This can be avoided by the adjustment of a like amount from the A.T.C. grant. Vide extract of L.A. note at ①.

4. The Cl. was not paid any subsidy towards the grant of dearness allowance to the E.E. Staff either during the current year or in 1945-46.

5. A draft order is submitted. L.A. may see for remarks.

7/2/47 LA

E&P.H. W.O.
4752 (C-1/47-1)
8/2/47

L.A. Deptt.
Bud. II

LOCAL ADMINISTRATION DEPT.
04463
8 FEB 1947
SECRETARIAT, MADRAS

The draft order may be perused and the file returned to E & P.H. Deptt.

SN
10/2/47

While noting on the pl. budget a sum of Rs. 4,170 of the A.T.C. was set apart to meet the deficit under the Ele. Edn. Acct. ~~ordinary~~ for 1946-7. The Edn. & P.H. Dept. propose to [illegible] to adjust only Rs. 3,816 to the Ele. Edn. Acct. after taking into acct. the ~~[illegible]~~ balance of Rs. 354 under the capital Acct. In 1947-48 the amount of A.T.C. proposed to be adjusted to the Ele. Edn. Acct. is Rs. 6622 against 6,662 set apart for the purpose in the pl. budget. ~~[illegible]~~ This is due to the additional grant of Rs. 40 under sec. 37 of the Ele. Edn. Act. The alterations proposed may be agreed to. The ~~[illegible]~~ file may be retd. to E & P.H. Dept.

S.N.C.
10/2

10/2

S.S.S.
10.2.47

10.2.47

E & P.H.

E&PH(C-1) L.A. no. 4463-IBS
10/2/47

The draft order may issue.

13/2/47

ASST. SECRETARY TO GOVERNMENT,
12143
12 FEB 1947
EDUCATION AND PUBLIC HEALTH DEPT.