Scott II-27—58,004—4-11-46.

(1) (32)

E.T.P.H (1947) Department.

Ms SERIES.

G.O. NO. 620 Edn

27.3.47

Dated

[Despatch Abstract.]

B.E. 1947-48 - E.E. fund - Rlc

Erode - Orders passed.

Rop.92-B3/46-47 Dt.8-2-47. of Public Instruction, Madras.

Sub: Elementary Education Fund - Budget Estimate for 1947-48 - Municipal Council, Erode.

Submitted with a copy of the letter No.7867 B3/47 dated 27-1-1947 of the Commissioner, Municipal Council.

2. The budget is explainted by the Commissioner in his note to the Council.

3. Collection charges shown under Receipts should be shown under "Expenditure - ordinary - staff" on the expenditure side.

4. Credit taken under the Revised Estimate for 1946-47towards contribution from Government for loss of income is in excess of the amount sanctioned in G.O.No.1159 L.A. dated 2-7-46.

5. Expenditure under "ordinary" in the Revised Estimate for 1946-47 is in excess of the sanctioned budget. Sanction of Government should be obtained for the increased expenditure.

6. Budget Estimate for 1947-48. The credit taken for Government grant under Section37 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.

7. Accommodation. 3 Boys schools need repairs and 1 Muslim Girls School needs whitewashing.

8. Equipment. 4 boys and 1 Muslim Girls' Schools need supply of furniture and teaching aids.

9. Staff. A capable secondary grade trained mistress knowing Urdu should be appointed as the Headmistress of the Muslim Girls' School, Sultanpet. One Teacher is superfluous in the Oppanakara Street, Muslim Girls' School.

10) Leave salary and dearness allowance are paid. Increments have to be sanctioned in a number of cases in boys' schools.

R. Narasimha

for Director of Public Instruction.

To the Secretary to Government,
Education and Public Health Department, Madras.

k.h.10-2.

Copy of letter No.7867/B3/47 dated 27-1-1947 from the Commissioner Erode Municipality to the Director of Public Instruction.

I enclose herewith the Budget Estimate (in duplicate) of the Elementary Education Fund of this council for 1947-48 as approved by the council in its resolution No.277 dated 16-12-1946 for favour of early remarks.

(True CoPy)

R. Narasimha

for Director of Public Instruction.

(M)

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ERODE MUNICIPALITY.

Budget Estimate of the Elementary Education Fund 1947-1948.

	Opening balance.	Receipts	Expenditure	Closing Balance.
1. Ordinary	5514	62466	67980	-
2. Capital.	2000	11000	13000	-

Commissioner, Erode Municipality.

P.M.

22/1/47

27-1-47

(V)

ELEMENTARY EDUCATION BUDGET OF THE ERODE MUNICIPALITY FOR 1947-1948.

Actuals 1945-46.	Revised Estimate 1946-47.	Head of account.	Budget Estimate 1947-48.
		Receipts - Ordinary.	
3990	5791	Opening balance.	7514
24824	26300	1. Education Tax gross collection	26300
1035	1150	2. Deduct collection charges.	1090
23789	25150	3. Net.	25210
		4. Contribution from Government for loss of income.	
3267	2871	Under profession tax on education	2871
10352	12190	5. Other receipts. A.T.C. Grant	19739
		6. Government grant.	
11599	12520	1) Under sec. 37 of the Elementary Education Act.	13145
3936	3936	2) Under proviso to section 37 "	3936
8665	12506	7. Contribution from general account.	8665
1225	100	Deduct 1) Refunds.	100
		2) Amount transferred to Capital.	11000
60353	69073	Total receipts ordinary.	62466
		Receipts - Capital.	
2000		1. Contribution from general account	
		2. Add amount transferred from ordinary	11000
62353	69073	Total receipts ordinary & capital	73466
66343	74864	Total including opening balance.	80980
		Expenditure - ordinary.	
		1. Staff - Salaries & allowances	
50475	54750	(1) Masters.	55580
696	800	(2) Clerks & servants.	700
1747	1900	(3) Contribution to provident fund	2000
	1150	2. Contingencies & Equipments.	1090
3001	3000	(1) House rent.	3000
3892	5000	(2) Other items.	5000
	250	(3) Repairs, furnisutre & apparatus	250
36	50	(4) Library books and maps.	50
100	100	3. Prizes and scholarships.	100
605	1500	4. Repairs to Buildings.	1300
60552	67350	Total Expenditure ordinary	67980
		Expenditure Capital.	
		Lands and buildings.	13000
		Total expenditure capital.	13000
60552	67350	Total expenditure ordinary & capital	80980
5791	7514	Closing balance.	Nil -
66343	74864	Grant total including closing balance	80980

Commissioner-Erode-Municipality.

P.M.

(h) 7 b 9

BUDGET ESTIMATE 1947-1948.

Note of the Commissioner accompanying the Revised Estimate for 1946-47 and the draft Budget for 1947-48.

The salient features of the Budget Estimate are explained below:-

Revised Estimate for 1946-47.

Receipts:- General Account - Ordinary:- The Revised Estimate for 1946-47 under General Account-ordinary was expected to open with a balance of Rs. 91,219/- but it actually opened with a balance of Rs. 13,0014/-.

I. General Taxation and Miscellaneous Revenue:-

Property Tax:- The increase is based on the demand for the 1st half year of 1946-47.

Government grants:- (1) In aid of General resources:- Credit for Rs. 5000/- is taken as per instructions issued in G.O. No. MS.260 L.A., dated 9/2/1946, but so far no amount has been received from Government on this account.

(2) Entertainment Tax:- Rs. 42000/- has been taken as receipt basing on the income for the last three quarters which has amounted to Rs. 32742.

(3) Loss of income on profession tax:- Credit for Rs. 5334/- has been taken as per G.O. No. 1159 L.A., dated 2/7/1946.

III. Communication - Toll compensation:- Credit for Rs. 51350/- is taken as detailed below:-

(1) Statutory Toll Compensation - G.O. No. 951 Home dated 29/3/1946		Rs. 31,343- 0-0
(2) Additional Toll Compensation - G.O. No. 893 L.A., dated 11/3/1946		Rs. 7,041- 0-0
(3) Arrears of Additional Toll Compensation in Provincial Road Fund Government Memorandum No.20794-B-L.A. dated 27/8/1946		Rs. 12,966- 0-0
	Total	Rs. 51,350- 0-0

Necessary provision has been made on the expenditure side for drawing the grants under items 2 and 3.

Sale Proceeds of Tolls and Plant & Stores:- Credit for Rs. 1000/- is taken being the expected sale amount of unserviceable street lights.

IV. Education other than elementary:- Public Libraries: Government grant:- Credit is taken for a Government grant of Rs. 200/- as per G.O. No. 770 L.A. dated 9/4/1946. Necessary funds have been provided on the expenditure side to draw the grant.

V. Public Health - Preventive Medicine - Other receipts:- Credit is taken under this head for a sum of Rs. 8750/- as grant from the balance of arrears of toll compensation of Rs. 21875/- sanctioned for the year 1945-46 and standing to the credit of this municipality in the municipal account, towards expenditure for additional staff to Public Health conservancy department such as scavengers, lorry drivers and cleaners.

(6) -/- 79 1

Sale of Rubbish:- The sale of manure under compost manure scheme will come into force only from next year. The credit of Rs. 6100/- taken is based on the actual sale amount.

Child-Welfare Centre Grant:- A sum of Rs. 1395/- is expected as grant from Government being the 25% of the expenditure incurred during 1945-46.

VI. Remunerative Enterprises:- Credits taken under market, cart-stand and slaughter houses are based on the actual lease amount.

Rent of Lands:- Credit is also taken under this head for the lease of the municipal restaurant in the municipal bus stand at Rs. 100/- p.

RECEIPTS - CAPITAL.

Public Health:- Public Health Government Grants:- Credit is taken for Rs. 45,600/- as grant from Government from the balance of arrear toll compensation sanctioned for the year 1945-46 and from the arrear toll compensation sanctioned for 1946-47 in G.O. No. 892 L.A. dated 11/5/1946, towards expenditure on equipment etc. for public health conservancy improvements as detailed on the expenditure side.

EXPENDITURE - ORDINARY.

Provision has been made for the payment of dearness allowance and for the arrears of Dearness Allowance for all establishments under all heads of account at the rates sanctioned by Government.

I. Management Contingencies:- Necessary provision has been made for the supply of free mid-day meals to the scheduled caste pupils reading in municipal elementary schools.

II. Communication - Maintenance of other roads:- The increase is due to the increase in the tender percentage over the estimate rates. With this provision the additional toll compensation sanctioned for 1946-47 and the amount standing to the credit of the municipal council in the Provincial Road Fund can be drawn.

Rest House:- The increase is due to the charges for the electric energy consumed and also to the provision made for repairs to the furniture.

Lighting:- The increase is due to the introduction of electric lights for streets.

III: Education other than Elementary:- Public Libraries:- Necessary provision has been made to draw the grant of Rs. 200/- taken credit on the receipt side.

IV. Public Health (1) Medical Relief:- Contribution to Perunturai Sanitorium is raised from Rs. 2500/- to Rs. 3000/- as sanctioned by the council for 46-47.

(2) Preventive Medicine:-Epidemic and Endemic Diseases:- Malaria:- Staff - Provision has been made for the appointment of a Sanitary Inspector and four additional coolies for anti-malarial campaign from 1/12/1946.

Contingency:- Necessary provision has been made for oil etc. required for the additional coolies.

V. Remunerative Enterprises:- Markets and Cart-stands-Repairs to Buildings:- The increase is due to urgent repairs due to heavy rain.

Tree Planting:- Contingencies:- The increase is due to the proposed purchase of seeds for the Park and plants for planting trees on road margins as per instructions issued by Government in G.O. No..1650..L.A.....dated 10.10.46.

Expenditure - Capital:-

(1) Management:- The provision of Rs.13950/- is for the following works:-

(1) Council Hall Extension	Rs. 4000/-
(2) Conversion of the council hall tiled verandah into terraced one	Rs. 3800/-
(3) Electrification of office and council hall.	Rs. 3950/-
(4) Provision of electric fans for office and council hall.	Rs. 1200/-
(5) Improvements to office.	Rs. 1000/-
Total	Rs.13950/-

2. Communication - Others:- The provision is for the following items:-

(1) Kent Electrification of the Rest House.	Rs. 1150/-
(2) Cement concreting Kollampalayam Road.	Rs. 2000/-
(3) Clock tower (i) Building	Rs. 4000/-
(ii) Clock.	Rs. 5000/-
Total	Rs.12150/-

3. Public Health - Preventive Medicine:- A sum of Rs. ~~45000~~ 57100/- has been provided for the items of expenditure as detailed below:-

(1) Item of Expenditure for drawing the grant under the Arrear Toll Compensation:-

(1) Balance of Cost of construction of bodies for the newly purchased rubbish lorries.	Rs. 1790/-
(2) Construction of sheds for the above lorries.	Rs. 4000/-
(3) Construction of store room for conservancy department.	Rs. 2000/-
(4) Equipment for the conservancy:-	
(i) Buckets etc.	Rs. 1910/-
(ii) Dust Bins.	Rs. 3000/-
(iii) Tyres for carts.	Rs. 1000/-
(5) Construction of septic tank latrines.	Rs.31800/-

(2) Other items of expenditure:-

(1) Electrification of the Child-Welfare Centre.	Rs. 400/-
(2) Cost of Shifting the tiffin/ shed and compound wall paid to P.W.D. in connection with the construction of the Child Welfare Centre. In Government land allotted in favour of the Municipality.	Rs. 3600/-

(3) Improvements to the existing scavengers quarters.	Rs.	49500 7600
	Total	57100

4. Remunerative Enterprises:- (1) Markets - The provision of Rs. 7000/- is for providing tiled sheds in the weekly and daily markets.

(2) Cart stand:-The provision is for providing Electric lights and for the bus and cart stands.

(3) Avenues:- The increase is due to the provision made for the opening of the Diamond Jubilee Park in Karampalpalayam and for providing tree guards for planting avenue trees.

5. Schemes other than those Under Town Planning Act:-
(1) Other charges:- The amount of Rs. 21075/- represents the balance of arrear toll compensation sanctioned for 1945-46, standing to the credit of the Council in the general account Capital which is proposed to be taken over to to Deposit account for future adjustment on schemes for improvements to Public Health Conservancy or for wiping off of the deficit under ~~the~~ general or Elementary Education account as the case may be.

ELEMENTARY EDUCATION ACCOUNT.

No opening balance was anticipated under this account. But it actually opened with a balance of Rs. 3791/-

Receipts Ordinary:- Government Contribution for loss of income under education tax on profession:- Credit is taken for Rs.2071/- against Rs. 2475/- as sanctioned by Government in G.O. No.1150 L."A., dated 2/7/1946. The difference is due to the omission of Rs. 396/- being the equivalent grant for the surcharge of 25% levied on the maximum rates on profession before the limitation act and for which the council is eligible. The Government is addressed in the matter in this office letter No.6141/B3/46 dated 26/10/1946.

Contribution from General Account:- A sum of Rs. 3041/- being the actual arrears of Dearness Allowance paid to elementary education staff out of Rs. 4060/- sanctioned by the Government in Memorandum No. 58882-C-I-Edn., dated 18/11/1946, as additional contribution from General Account.

Expenditure - Ordinary:-Provision has been made for payment of Dearness Allowance and arrear Dearness Allowance for the staff at the rate sanctioned by Government.

Repairs to Buildings:- The increase is due to the urgent repairs to the departmental buildings due to the recent heavy rain.

WATER SUPPLY & DRAINAGE ACCOUNT.

Expenditure - Ordinary:- Provision has been made for the payment of Dearness Allowance and arrear Dearness allowance to all the staff at the rate sanctioned by Government.

(1) Interest on repayment of Debt:- The increase is due to the closure of the 1915 water supply loan.

(Expenditure - Capital. (1) Lands & Buildings:- The provision of Rs. 2000/- is for the construction of sheds for the water tanker proposed to be purchased from the military department.

(2) Equipment:- The provision of Rs. 6000/- is for the purchase of a water tanker mentioned above.

(3) Construction of drains:- The provision of Rs. 3600/- is for the construction of a drain behind Arcot Road.

(9) -/10

DRAFT BUDGET FOR 1947-1948.

The draft budget for 1947-48 is expected to open with a balance of Rs.1,11,918/-.

I. Miscellaneous Revenue:- Government grant in aid of general resources - stamp duty:- The increase of Rs. 3000/- over the credit taken in the revised estimate for 1946-47 is based on the increase in the stamp duty by cent percent.

III. Communication:- Rent Rent of tools plants and stores:- The credit of Rs. 9000/- includes road roller charges recovered from the contractors and the balance of rent due from Government for the use of the road roller by the military department during the war and a contribution of Rs. 3000/- towards repairing charges for the same.

IV. Education other than Elementary:- A grant of Rs. 200/- for the library is also expected for 1947-48 and necessary provision has been made on the expenditure side.

Public Health

Other Receipts:- A sum of Rs. 4820/- is taken as grant from the balance of Arrear Toll compensation sanctioned for 1945-46 and 1946-47 towards the pay of the additional staff for antimalarial work as detailed in the Revised Estimate for 1946-47.

VI. Remunerative Enterprises:- The credit taken under market cart stand and slaughter house are based on the average income for the preceding three years:-

REVENUE-CAPITAL.

Communications:- Other Roads - Government grant - The credit of Rs. 10050/- is the expected 75% grant for cement concreting Pinhar street for which an application has been submitted to Government in this office letter No. 6286/C3/46 dated 30/8/1946. Necessary provision has been made on the expenditure side for drawing the grant.

Public Health - Preventive Medicine - Government grant - A sum of Rs. 2800/- is taken as grant from the balance of arrear toll compensation sanctioned for 45-46 and for 46-47 towards expenditure on equipment for ~~anti-malaria~~ public health conservancy department Necessary provision has been made for drawing the amount on the expenditure side.

Expenditure - Ordinary:- Provision has been made for the payment of Dearness Allowance for all the establishment under all accounts at the rate sanctioned by the Government.

General Account:- Ordinary - Management Contingencies - other items

Provision is made for the supply of free midday meal to the pupils of scheduled castes reading in the municipal Elementary schools during 47-48 also.

Education other than Elementary:- Necessary amount has been provided for the maintenance of the proposed installation of two additional radio set s one in the Karungalpalayam and Diamond Jubilee Park and the other in the garden in the municipal office compound.

Public Health Preventive Medicine:- Cholera - Capt. The extra provision of Rs. 500/- is for the construction of a cholera shed in the Government Hospital compound, Erode.

Sanitation - Staff:- Necessary provision has been made for the additional staff for this year also.

Contingencies:- The increase in the provision over the revised

(1) Improvements to the Railway Colony School. | Rs. 3,000/-

(2) Construction of tiled sheds in the Cutchery street Girls School in the Municipal site purchased for the purpose | Rs.10,000/-

Town Planning Account - Staff:- The provision is for the full sanctioned strength.

GENERAL REMARKS.

The revised budget for 1946-47 closes with a balance of Rs. 111918/- under general account ordinary after making a provision of Rs. 97900/- for capital expenditure of which a sum of Rs. 63000/- is expected as grant from Arrear Toll Compensation towards schemes of improvements under Public Health

(2) The Budget Estimate for 1947-48 closes with a balance of Rs. 81553/- under the General Account - Ordinary against the statutory minimum of Rs. ~~1413x~~ 14110/- leaving a surplus of Rs. 77443/- A sum of Rs. 64,800/- has been provided for capital expenditure of which a sum of Rs. 12,650/- is expected as grant from Government.

(3) Both in the Revised Estimate for 1946-47 and in the Budget Estimate for 1947-48 the ordinary expenditure exceeds the ordinary receipts under General accounts. The revenue side may be augmented by the following ways and means:-

(i) A sum of Rs. 17000/- is now spent on street lighting and it will rise to Rs. 30000/- if electric lights are provided in all parts of the town as proposed by the council. The municipality has to take over the management of the distribution of electric energy from the present licensee viz: Salem Erode Electricity Distribution Co., Ltd., Salem, whose term of licence expires in January 1951. This can be done only be taking a huge loan of about Rs. 4 lakhs from Government. In order to minimise this amount of loan required for the purpose the council may levy lighting tax at 1½% per annum in addition to the existing 10½% tax on building for other purposes. The Deputy Inspector of Municipal Councils and Local Boards has remarked in his inspection report that 10½% of property tax levied by the council was not excessive for a municipality with water supply. If the lighting tax proposed above is given effect to it will bring an annual income of Rs. 20000/- and above which will be enough to meet the lighting charges required for street lighting. By this there will be a saving of Rs. 20000/- on the general account ~~~~ every year which can be set apart as contribution to lighting account-capital-will bring a surplus of Rs. 1 lakh within 5 years.

(ii) There is an all round increase in the rental value of buildings and shops. The rent fixed by the council for shops and plots in the daily and weekly markets and in the cart stand are based on pre-war rates. If these are increased suitably in conformity with the present rate there will be a income of atleast Rs. 30000/- per annum. The present income under these items is more than Rs.60000/-

(iii) The license fee levied for building, [illegible] trades etc. are too inadequate when compared with the supervision and labour involved in the granting of license. So the fees may be suitably increased. This will yeten an additional annual income of Rs. 5000/- [illegible] has been recommended by the Deputy Inspector of Municipal Councils and Local Boards, in his last Inspection [illegible] by the Director of Town Planning, Madras.

(iv) If the surplus balance of Rs. 77,000/- [illegible] towards [illegible] the [illegible] budget for 1947-48 [illegible] Rs.

the construction of the proposed Diamond Jubilee Town Hall with facilities for running cinema shows the council may get an annual income of atleast Rs. 12000/- per annum. The Town Elementary School site in Lord Napier Street may be suitable for this purpose.

Elementary Education Fund:-

Out of 15 elementary schools maintained by the council 6 are held in rented buildings for which the council is paying an annual rent of Rs. 3000/-. Some of these buildings are not quite suitable as they lack accommodation and open space for play grounds. Further the house owners do not carry out the necessary annual repairs and often ask for increased house rent. From all points of view it has therefore become essential that the Council should provide its own buildings for these schools also. An attempt has been made in this direction by providing in the Budget Estimate a sum of Rs. 10000/-. to construct a building to accommodate 10 classes in the site purchased by the municipality for the construction of a building for the Cutchery Street Girls School. It is also proposed to accommodate both the cutcherry street Girls school and the Okkiliar Street boys' school in this building. So the council may request the Government to sanction the amount provided for under capital account for the purpose.

The Elementary Education Budget would have closed with a deficit of Rs. 19,559/- only if the statutory contribution of Rs.8665/- has been transferred from general account. To balance the budget a credit of Rs. 19559 has been taken as grant from the arrear toll compensation to be sanctioned for 1947-48. The items provided under elementary education fund are essential and so the council may request the Government to sanction the above grant.

Items not provided in the Budget:-

(1) The Government have been requested for a loan of Rs.57000/- during 1947-48 for the extension of electric street lighting. Since no orders have been received from the Government no credit has been taken under this account and also no amount has been provided on the expenditure side for the purpose.

(2) Duty allowance to Headmasters of the Municipal Elementary Schools. The amount required for this purpose is Rs. 180/- per annum.

(3) Uniform rate of pay of Rs. 10/- to Park Gardeners. This will involve an additional expenditure of Rs. 246 + 400/-

Commissioner. 27.1.47

P.M.

24/1/47

(12) (13) 25

Revised budget for 1946-47 and Draft Budget for 1947-48 relating to General and Elementary Education Funds of this municipality and the note of the Commissioner thereon -

Council for approval.

C.R. No. 277 dated 16/12/1946.

(1) Lorry drivers of the Public Health Department, Park/ Gardeners and Lighting Masalchies and water cart coolies should be paid salaries at the rate of Rs. 34/- Rs. 12/- ~~Rs. 10/-~~ Rs. 10/- p.m. respectively with effect from 1-12-1946. The necessary amount should be provided for under the respective heads of accounts.

(2) A sum of Rs. 50,000/- should be allotted for Electric street lighting extensions from the surplus closing balance.

The council requests the Chairman, Sri. S.Ramakrishna Iyengar, and Janab S.K.S. Kader Sahib Bahadur to meet the concerned ministers and the departmental authorities to get priority to this municipality for the purchase of posts etc. required for the street light extensions and sanctions the Travelling allowance for their journey.

Draft Budget for 1947-48.

(1) Rs. 6000/- should be provided for the construction of additional rooms in the Rest house.

(2) Necessary amount should be provided for the payment of enhanced salary to the lorry drivers of the public health department, Park gardeners lighting masalchies and water cart coolies under the respective head of accounts.

(3) It is resolved to request the Government to permit this council to take as grant for the Elementary Education fund from the arrear toll compensation to be sanctioned for 1947-48 the deficit amount that may be expected on account of (a) the expenditure shown in the Budget towards the construction of school building on the site purchased for the Cutchery street Girls School (b) the extra expenditure of Rs. 180/- that may be incurred for the payment of duty allowance to the Head-masters of the elementary schools from 1-4-47 as per commissioner's note dated 28/11/1946 and (c) the expenditure to be incurred for the payment of dearness allowance to the Elementary School teachers at Government rates.

(4) Resolved to fix the license fees for coffee clubs tea clubs, Meals hotels, military hotels and bakeries at the following rates from 1-4-47 as per commissioner's recommendation.

I. (a)	For clubs and hotels having a daily sale of Rs. 100/- and above.	Rs. 50/ 'A' Class.
(b)	from Rs. 50/- 100/-	Rs. 25/- B ,,
(c)	from Rs. 25/- 50/-	Rs. 15/- C ,,
(d)	from Rs. 10/- to 25/-	Rs.10/- D ,,
(e)	from below Rs. 10/-	Rs. 10/- C ,,
II.	Bakeries.	Rs. 10/-

(Revised rates were sanctioned by Government in G.O. No. 276 dt. 16.12.46)

5. The excess income to be derived on account of the enhanced rates of rent for shops etc. in the markets and cart stand and of the license fees for coffee club, tea club, meals hotels military hotels and bakeries should be taken credit under the respective head of accounts

6. Resolved to consider separately the enhancement of license fees for the buildings and the levy of lighting tax, mentioned in the Commissioner's note .

". A sum of Rs. 50,000/- should be provided from the surplus ~~cash~~ closing balance and from the extra income expected to be derived from the from the markets etc. for the construction of town hall in the cart stand site instead of in the town Elementary School site.

8. The remaining surplus ~~cash~~ closing balance should be utilised for providing dustless surface roads and for the improvement of cheries and places where the Harijans and the poor reside.

9. It is learnt that the Government have issued orders that license should not be issued for tent cinemas in town where there are two permanent cinema teatres. This order minimises the rare opportunity provided for the removal of drinking habit in the districts where prohibition is in force. Further this council feesl that this order curtails the provisions of amenities for the ammusement to the public and affects enormus income to the council that may be derived by means of Entertainemtn tax. In the above circumstances this council requests the Government to issue orders for the grant of license to tent cinemas in town where there are two or more cinema theatres as usual.

This council resolves to communicate a copy of this resolution to other municipalities and requests them to pass a similar resolution and forward it to Government.

10. Commissioner's note is approved with the above modifications.

P.M.

(Sd). R. Venkatarama.
Chairman.

True Extract.

COMMISSIONER.
ERODE MUNICIPALITY

27/1/47

(3) 14

STATEMENT SHOWING THE RATES OF TAXES - 1947-1948.

	Per Half year.
1) House Tax.	3-1/2%
2) Water & Drainage Tax.	4%
3) Education Tax. (1) on property	1-3/8%
(2) On profession	25% of Maximum rates for general purpose on profession.
4) Scavenging Tax.	1/2%
5) Profession Tax.	Maximum rates prescribed.
6) Tax on Vacant sites.	Rs. 0-2-6 for every 80 sq.~~mx~~ yds. or part m thereof.
7) % Tax for general purpose on Agricultureal lands.	36%
8) Tax for Educational purpose on Agricultural lands.	14%
9. Four wheeled vehicle with spring constructed to be drawn by one or more persons or animals.	Rs. 10/-
10. Two wheeled vehicles with spring constructed to be drawn by one or more animals.	Rs. 5/-
11. do fixed with rubber tyres	1-8-0
12. Other bicycle or tricycle.	1-0-0
13. Other carriage not being a childs' perambulator or go cart.	3-0-0
14. Elephant.	12-0-0
15. Camels.	6-0-0
16. Horse or mule(not under 12 ~~xnds~~ hands)	6-0-0
17. do (under ~~12~~ 12 hands)	2-0-0
18. Bullock or bulls	0-8-0
19. Dogs.	0-8-0
20. Cart	3-0-0
21. Cart fixed with rubber tyre(single bullock)	1-8-0
22. Cart fixed with rubber tyre(double bullock)	1-0-0

P.M.

Commissioner, Erode Municipality.
24.1.47

24/1/47

(IV) 15 27 29

						Standard
	VII. Std.	VI. Std.	V.Std.	IV.Std.	III.	II
No. of schools on the date of submission of the Budget.	-	-	15	-	-	-
No. of schools proposed to be opened in ensuing year.	-	-	-	-	-	-
Total No. of teachers employed in all the schools under the management of the local body on the date of the submission of the budget, the scale of pay in force and the No. of teachers in each grade.	Secondary Grade.		14	Including one post kept vacant for want of strength.		
	Higher grade.		74	Including one Urudu Munshi.		
	Lower grade.		10.			
	Drawing & Physical Trg. Instructor.		1	Post vacant.		
	Supervisor.(secondary grade.)		1			
			100			

Scale of pay.

Secondary grade. 30-3/2-45-2/2-55.
Higher Elementary grade 23-2/2-45.
Lower " 20-2/2-24-1/2-28
Supervisor Secondary grade. 30-3/2-45-2/2-55.

~~The scale of pay~~

No. of additional teachers proposed to be employed in 1) Existing schools.	Nil
2) Schools to be newly opened during the ensuing year and their scales of pay	Nil
If the pay of the existing teachers is proposed to be raised the total No. of teachers whose pay will be affected showing the present and proposed scales of pay and extra provision made for the purpose.	Nil

P.M.

Commissioner, Erode Municipality. 22/1/47

22/1/47

(15) 16 27 31

STANDARD SCHOOL SCHEDULE - ELEMENTARY SCHOOLS FOR AUGUST.

S.No.	Name	Designation	Scale of pay.	Pay for 1946-47	Pay for 1947-48	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
				Rs.	Rs.	
TOWN ELEMENTARY SCHOOL.						
1.	Sri. V. Krishnasamy Iyer.	Headmaster-Secondary grade.	30-3/2-45-2/2-55.	31	31	
	Headmaster's duty allowance.			2	4	
2.	Sri. J.Gnanasundaram	Asst. Higher Elementary grade.	23-2/2-45.	23	23	
3.	,, K.Krishnasamy	,,	,,	25+1 F.A.	27	
4.	Janab N.C.Mohamed Kasim	,,	,,	31	31	
5.	,, A.Mohamed Sheriff	,,	,,	25+1 F.A.	27	
6.	Sri. S.Krishnasamy	,,	,,	23+1 F.A.	23+1 F.A.	
7.	,, K.K.Murugesam Pillai	,,	,,	29+1 F.A.	29+1 F.A.	
8.	Miss. J.J Maryknadam	,,	,,	37	37	
9.	,, K. Chellammal	,,	,,	33	33	
10.	,, M. Shanmugadevi	,,	,,	23	23	
11.	One under Munsim Munshi	,,	,,	23	23	
KARNGALPALAYAM BOYS' SCHOOL.						
1.	Sri. D.David Ponniah	Headmaster, Secondary grade.	30-3/2-45-2/2-55.	30+1 F.A.	33	
	Headmaster's duty allowance.			2	4	
2.	Sri. V.Manickam Pillai (Retired from 5-12-46)	Asst. Higher Elementary grade.	23-2/2-45	31	23	
3.	Sri. V.S.Subramania Iyer.	,,	,,	31	31	
4.	,, N.Venugopal Naidu	,,	,,	27+1 F.A.	27+1 F.A.	
5.	Miss D.Lakshmi ammal	,,	,,	27	27	
6.	Sri. K.A.Pachiappa Pillai	,,	,,	27	27	
7.	,, K.K. Malathambi	,,	,,	25+1 F.A.	27	
8.	,, K.A. Srinivasa Rao	,,	,,	25+1 F.A.	27	
9.	,, M.A. Arumugam	,,	,,	23	25	
10.	,, T.S.Krishnasamy Iyer	Lower grade.	20-2/2-24-1/2-28.	22	22	
OFFICIAL STREET BOYS' SCHOOL.						
1.	Sri. K.M.Arumugam	Headmaster-Secondary grade.	30-3/2-45-2/2-55.	30+1 F.A.	33	
	Headmaster's duty allowance.			2	2	
2.	Sri. A.J. Joseph	Asst. Higher Elementary grade.	23-2/2-45	27	27	
3.	,, N.Mahadevan	,,	,,	27	27	
4.	,, P. Rajamal	Asst. Lower grade.	20-2/2-24-1/2-28.	25	26	

(CONTINUED ON NEXT PAGE)

(16) 17

(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	Sri. T.K.Neelamegam Pillai.	Headmaster-Higher Elementary grade.	23-2/2-45	31	31	
	Headmaster's duty allowance.			2	2	
2.	Sri. K. Subramanian	Assistant - Higher Elementary grade.	,,	27+1 P.A.	27+1 P.A.	
3.	One	,,	,,	23	23	
	ALAYAKARA STREET BOYS' SCHOOL.					
1.	Sri. K.Veerabadran	Headmaster-Secondary grade.	30-3/2-45-2/2-55.	30	30	
2.	Headmaster's duty allowance			2	3	
3.	Srimathi K.Pappayammal	Assistant, Higher Elementary grade.	23-2/2-45	37	37	
4.	,, C.Sivagamiammal	,,	,,	37	37	
4.	Sri. P.K. Subramanian	,,	,,	25+1P.A.	27	
5.	Sri. K. Annamalai	,,	,,	25	27	
6.	Srimathi V.Sundari Rajammal	,,	,,	23	25	
	[illegible] STREET SCHOOL.					
1.	Sri. K.Selaniappan.	Headmaster-Secondary grade.	30-3/2-45-2/2-55.	30	30	
2.	Headmaster's duty allowance			2	3	
3.	Mrs.Margaret Arivanantham	Asst.Higher Elementary grade.	23-2/2-45	37	37	
3.	Sri.V.Ananthakrishnan	,,	,,	31	31	
4.	Sri.V.Venkatakrishna Iyer.	,,	,,	31	31	
5.	Sri. K.Govinda Raj	,,	,,	23	23	
	[illegible] COLONY SCHOOL.					
1.	Sri.A.[illegible]thusamy	Headmaster-Secondary grade.	30-3/2-45-2/2-55.	33	38	
	Headmaster's duty allowance.			2	5	
2.	Sri.A.K.Subbaraya Achar	Asst.H.E. grade.	23-2/2-45	31	31	
3.	,, M. Krishnasamy	,,	,,	25+1 P.A.	27	
4.	S.Punnithammal	,,	,,	27+1 P.A.	27+1P.A.	
5.	,, K.R.Arul Raj	,,	,,	27	27	
6.	,, D.Iqbal Hasan.	,,	,,	23	25	
7.	V.[illegible]esaraniammal	,,	,,	23	25	
8.	P.Chinnammal	,,	,,	23	25 23	
9.	S.Pavayammal	,,	,,	23	23	
10.	A.Susai Mary	,,	,,	35	35	
11.	Sri. K.K.Krishnamurthi	Asst.Lower grade.	30-2/2-34-1/2-35 30	28	28	
12.	K.Sivalingam	,,	,,	20	22	
	[illegible]YANDALAM ROAD SCHOOL.					
1.	Sri. [illegible].Govinda Rao	Headmaster-Secondary grade.	30-3/2-45-2/2-55.	39	39	
	Headmaster's duty allowance.			2	4	
2.	S.Venkataramaier.	Asst.H.E. grade.	23-2/2-45	31	31	
3.	[illegible].Rahjammal	,,	,,	31	33	
4.	[illegible].	,,	,,	23	25 23	
[illegible]	[illegible]	,,	,,	23	23	

SATYAMANGALAM ROAD SCHOOL.

6. Sri.V.Soundararaju Iyyengar.	Assistant Higher Elementary Grade.	23-2/2-45	23	35
7. Sri.C.Muthukrishnan	,,	,,	23	23
8. One	,,	,,	23	23

KURANGUKUTTAI SCHOOL.

1. One	Headmaster-Secondary grade.	30-3/2-45-2/2-55.	30	30
Headmaster's duty allowance.			2	2
2. Sri.M.S.Salraj.	Assistant, Higher Elementary grade.	23-2/2-45	31	31
3. Sri.M.K.Sundara Raj	,,	,,	31	31
4. S.M. Manonmani.	,,	,,	27	27

KARUPPAIYALAYAM GIRLS SCHOOL.

1. Srimathi G.D.Ponniah.	Headmistress-Secondary grade.	30-3/2-45-2/2-55.	30+1P.A.	33
Headmistress' duty allowance.			2	3
2. S. Ruckmanianmal	Assistant, Higher Elementary grade.	23-2/2-45	35	35
3. P.Nirmathai.	,,	,,	31	33
4. S.Pachiammal.	,,	,,	23	23
5. K. Thangammal.	,,	,,	23	23
6. One.	,,	,,	23	23
7. V.P.Angamuthammal	Assistant Lower grade	20-2/2-34-1/2-28.	26	26

POST GIRLS SCHOOL.

1. G. Bhageerathi.	Headmistress. Secondary grade.	30-3/2-45-2/2-55.	30	30
Headmistress' duty allowance.			2	3
2. A.S.Ruckmanianmal	Assistant - Higher Elementary Grade.	23-2/2-45	37	37
3. V.Angamuthu.	,,	,,	23	23
4. One.	,,	,,	23	23
5. K. Patchiammal,	Assistant-Lower grade.	20-2/2-34-1/2-28.	26	26

GUGANOOR STUART GIRLS SCHOOL.

1. A. Dakshayaniammal	Headmistress Secondary grade.	30-3/2-45-2/2-55.	30+1P.A.	33
Headmistress' duty allowance.			2	3
2. M. Anguthai	Assistant Higher Elementary school. Grade.	23-2/2-45	31	31
3. M.Parvathammal.	,,	,,	37	37
4. M.Pushpam.	,,	,,	31	31

C.S. LADY STEWART GIRLS SCHOOL.				
1. S. Muniammal.	Assistant Higher Elementary grade.	23-2/2-45	23	23
2. K. Janakiammal.	Assistant Lower grade.	20-2/2-24-1/2-28	26	26
VALLIAMMAI STREET GIRLS SCHOOL.				
1. Srimathi M.R.Devanandham	Headmistress Secondary grade.	30-3/2-45-2/2-55.	47	47
1/ Headmistress' duty allowance			2	3
2. M.J. Grace Annathai	Assistant Higher Elementary grade.	23-2/2-45	37	37
3. D. Pappammal.	,,	,,	35	35
4. K. Janakiammal.	,,	,,	23	23
5. A. Angammal.	,,	,,	23	23
6. A. Veeramayammal.	Assistant Lower grade.	20-2/2-24-1/2-28.	26	26
GOVERNMENT MOHAMMEDAN GIRLS SCHOOL.				
1. One.	Headmistress-Secondary grade.	30-3/2-45-2/2-55.	30	30
1/. Headmistress' duty allowance.			2	2
2. Badi Bi	Assistant Higher Elementary grade.	23-2/2-45	33	33
3. Ni Mi Jan	,,	,,	23	23
4. S. Amirunisa Bi Bi	Assistant Lower grade.	20-2/2-24-1/2-28.	26	26
ORPANAPA STREET MOHAMMEDAN GIRLS SCHOOL.				
1. One.	Headmistress Secondary grade.	30-3/2-45-2/2-55.	30	30
1/. Headmistress duty allowance.			2	2
2. Hamidu Bi Bi	Assistant Higher Elementary grade.	23-2/2-45	27+1 P.A.	29
3. S. Amirunisa Bi	Assistant Lower grade.	20-2/2-24-1/2-28.	22 24	22 24
4.				
	Supervisor.			
1. Sri.S.V.Adhisesha Iyyangar	30-3/2-45-2/2-55	30-3/2-45-2/2-55	47	49
2. One	Combined drawing & Physical training Instructor.	35-1/2-40	35	35

Thankeradiam 27-1-47

ERODE MUNICIPALITY

27/1/47.

(19) 20 37 39

ELEMENTARY EDUCATION DETAILS OF ESTABLISHMENT CHARGES ETC. 1947-1948.

S.No.	Name of school.	Salary of teachers.	Contribution to Provident Fund.	Salary of servants	Contingency salary of conductress & sweepers	House rent.
1.	Town Elementary School	3720	216	144	72	-
2.	Karungalpalayam ,,	3264	202	144	72	-
3.	Okkiliar Street ,,	1380	85		36	360
4.	Edayankattuvalasu ,,	1008	61		36	
5.	Valayakara Street ,,	2220	138		36	
6.	Macwatter Street. ,,	1848	114		36	
7.	Railway Colony Mixed ,,	3912	243		120	
8.	Satyamangalam Road ~~School~~ Mixed School.	2664	164		120	780
9.	Karangukuttai Mixed School	1452	66		-	-
10.	Karungalpalayam Girls School	2376	147		120	-
11.	Fort Girls School.	1692	105		120	660
12	Cutcherry street ,,	2196	136		120	360
13.	Valayakara Street ,,	2316	143		120	-
14.	Sultanpet Mohamedan Girls School.	1368	62		192	420
15.	Oppanakara Street Mohamedan Girls School.	1296	57		192	420
16.	Supervisor of Elementary Schools.	588	37			
17.	Drawing & Physical Instructor	420				
		33720	1976	288	~~1200~~ 1392	3000
	Leave salary at 2½%	850	-	12		-
	Salary of 3 extra secondary grade teachers one in each for Town Elementary school, Karungalpalayam & Railway Colony schools.	1080	-	-	or	-
		35650	1976	300	1400	-
	Dearness allowance.	19750	-	400	2000	-
			or			
	Enhancement of duty allowance to head teachers from 1-4-47.	180				
	~~Total~~	~~55580~~	~~2000~~	~~700~~		
	Total	55580	2000	700	3400	3000

Commissioner, Erode Municipality
27-1-47

P.M.

108
22/1/47

(20) 21 41

Elementary Education Fund.

Details for the expenditure for 1947-48 under the head contingencies - other items.

1.	Pay of conductresses and sweepers including dearness allowance	Rs. 3400
2.	Stationery.	500
3.	Maintenance charge for 2 carts for carrying Muhamadan poor Gosha pupils.	900
4.	Books and slates.	Rs. 100
5.	Registers and forms	Rs. 100
	Total	Rs. 5000

Commissioner, Erode Municipality.

P.M.

22/1/47

(2)

Details of peons employed in Elementary Schools for Boys.

43

S.No.	Name of school	Strength at present.	No. of peons.	Salary.	Remarks.
1.	Town Elementary school	301	1	12	
2.	Karungalpalayam Elementary school	365	1	12.	

P.M.

Commissioner, Erode Municipality.

22.1.47

DS 22/1/47

Statement showing the amount of arrears of Dearness Allowance and Dearness Allowance provided in the Revised Estimate for 1946-1947 and the Budget Estimate for 1947-1948.

45

Head of Accounts.	Revised Estimate 1946-47. Arrears of Dearness Allowance			Dearness Allowance.	Grand Total Allowance	Budget Estimate 47-48 Dearness Allowance.
	Menials	Others	Total Arrear D.A.			
1. General Fund	3243	5001	8244	47040	55284	51300
2. Elementary Education Fund.	-	3841	3841	21109	24950	22150
3. Water supply & Drainage Account	1477	1382	2859	18225	21084	19000
4. Town Planning.	-	-	-	750	750	1300

P.M.

Commissioner-Erode Municipality. 22/1/47

DS 22/1/47

(37) 2 1/4 45 47

Statement showing marked variation under Elementary Education Account.

S.No.	Head of account.	Actuals 1945-46	Revised Estimate 1946-47	Budget Estimate 1947-48.	Remarks.
	Receipts-Ordinary				
1.	Other receipts	10352	12190	19739	The figures shown under ~~the~~ 1945-46 and 1946-47 represents the grants sanctioned by Government from Arrears of Toll compensation sanctioned for the years under reference for wiping off of the deficit under Elementary Education Fund and the figure under 1947-1948 is the expected grant from Arrears Toll compensation to be sanctioned for 1947-48 for wiping off ~~the~~ deficit under Elementary Education Fund. (Expected anticipated)
2.	Contribution from general account.	8665	12506	8665	The excess of Rs. 3841/- in 1946-1947 over the statutory contribution is the additional contribution from general account as per ~~G.O. No.~~ Govt Memo No 58882-C-1-Edn 37 dated 18-11-46
3.	Refunds.	1225	~~15~~ 100	100	The excess in 1945-46 includes the refund of Rs.1141/- being excess equivalent grant received from Government.
	Expenditure-Ordinary.				
4.	Repairs to buildings	605	1500	1300	Some of the ~~Owing to the recent heavy~~ repairs all the departmental buildings ~~need repair.~~ Hence, the increase over 1945-46. buildings required major improvements. Hence
5.	Lands & Buildings.	-	-	13000	Explained in detail in Commissioner's note attached.

P.M. 27/1

Commissioner, Erode Municipality. 27.1.47

No 27/1/47.

(23)

Local Administration Department.

From

Sri.P.A.Sankara Menon B.A.,
Commissioner, Erode Municipality, Erode.

To

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

No.7867-B3-46 dated 23-1-1947.

Sir,

Sub:- Elementary Education Fund - Municipal Councils - Arrears of Dearness allowance.

5623

Ref:- Government Memorandum No.77862-C.1/46-1-Edn. dated 18-12-1946.

Provision has been made in the Revised Estimate for 1946-47 for the payment of the arrears of dearness allowance to the Elementary Education staff referred to in G.O.No.1552 L.A. dated 19-9-1946.

A statement showing the provision made is submitted herewith.

DESPATCHED
23 JAN 1947

Commissioner. 23.1.47

50

Statement showing the amount of arrears of Dearness Allowance and Dearness Allowance provided in the Revised Estimate for 1946-1947 and in the Budget Estimate for 1947-1948.

Head of Accounts.	Revised Estimate 1946-47. Arrears of Dearness Allowance			Dearness Allowance.	Grand Total Allowance	Budget 47-48 D.A.	Remarks
	Menials	Others	Total Arrear D.A.				
1. General Fund	3243	5001	8244	47040	55284	51880	
2. Elementary Education Fund.	-	3841	3841	21109	24950	22150	
3. Water supply & Drainage Account	1477	1382	2859	18225	21084	16900	
4. Town Planning.	-	-	-	750	750	1300	

P.H. Sankara Menon
Commissioner-Erode Municipality.
23-1-47

22/1/47

Extract of the notes of the Rt. Dept from their file rc: Gl. fund budget of the Ml-cl. Erode (53)

ELEMENTARY EDUCATION ACCOUNT:- The contribution agreed to in 1942-43 was Rs. 8665. In the E.E. budget for 1946-47 the same amount was approved and the council was asked to adjust Rs. 15980 from the arrear toll compensation. In the R.E. for 1946-47 the contribution has been increased to Rs. 12,506 which in 1947-8 the usual amount is provided. As the E.E. budget as framed by the council closes with a balance of Rs. 7514 in 1946-7 and with a nil balance in 1947-8 the contribution may be allowed to stand pending orders on the E.E. budget for 1947-8.

If the R.E. of the Erode Ml. Cl. for 1946-47 under the General Acct.Ordinary- is revised with refce. to paras 2,3,6 and 9 on pp 1-3 ante, it closes with a balance of Rs. 76484 against the prescribed minimum balance of Rs. 15,287. The Cl. proposes to utilise on conservancy capital works Rs. 45,500 out of the arrear toll compensation of Rs. 45,505 sanctioned to it in the current year.

2. Revised with refce. to paras 2,3,5 and 6 on pp. 1 and 2 ante, the B.E. for 1947-8 closes with a balance of Rs. 74875 against the prescribed minimum balance of Rs. 17882. Out of the arrear toll compensation of Rs. 45,505 that may be sanctioned next year, the Cl. proposes to adjust Rs. 19,559 to its Elementary Education account to avoid a deficit in that account. The Cl. has provided for an expenditure of Rs. 2,800 on the purchase of conservancy carts and it proposes to meet the expenditure from the arrear toll compensation grant. There will then remain a balance of Rs. 23,246 out of the arrear toll compensation grant for next year and the balance of the compensation sanctioned for 1945-6, which the Cl. may utilise later on conservancy improgements.

p.t.o

3. General financial position: The ordy. receipts for 1947-8 under the General account exceed the Ordinary expenditure by Rs. 1,06,341. The council levies property tax (including education tax) at 18¾% p.a. If in pursuance of the general decision the rate of swavenging tax is raised from 1 to 2% p.a. the Council will get an additional income of Rs. 8,100. The Cl. can afford to have the revised scales of pay to its staff without any further increase in the rate of taxation.

4. The Council requests Government to issue orders for the grant of licen-ces to tent cinemas. The Commissioner may be told that he should address Government separately on the subject,

(TRUE COPY)

S S 12.2.47

R D 12.2.47

(55) Edn. H (C-1)

B.E. - 1947-48 - E.E. fund - Mn. Cb. Erode - Orders passed.

C. No. 12133 C-1/47 From the D.P.I., R.O.P. No. 92. B3/46-47, dt 8.2.47.

G.O. (Ms) 620 Edn, dt 27-2-47

The Govt. pass the following orders on the R.E. for 1946-47 and the B.E. for 1947-48 of the E.E. fund of the Mn. Cb, Erode.

2. The credit taken under the head "Compensation for loss of Education tax levied as surcharge on profession tax" should be reduced from Rs. 2,871 to Rs. 2,475 in 1946-47 as well as in the B.E. for 1947-48, with reference to Memo: 5530-2A., CA., dt 4.3.47.

3. R.E. for 1946-47. The Cb. is permitted to adjust to its E.E. fund a sum of Rs. 12,190 from the Arrear Foll Compensation Grant sanctioned in the current year.

4. B.E. for 1947-48. In order to avoid a deficit in the E.E. fund, the Cb. should adjust a sum of Rs 20,531 from the Arrear Foll Compensation Grant likely to be sanctioned to it next year.

5. The sanctioned budget for 1947-48 will be as shown in the annexure.

6. An extract of the remarks of the D.P.I. in paras 3 and 6 to 9 of his endorsement read above, is communicated to the Commr., for information and necessary action.

9/8/47

21/8/47

Annexure

P.T.O.

To the Commr., Erode Mty (thro' the CMC) (with copy of paras 3 and 6 to 9 on page 1 of I.)
" " Accountant-General
" " D.P.I.
" " Exr & C.F.A
" " L.A. Dept

dpatched 29/8

(56)

7514
396
7118

19727
396
19331

56

Annexure

	Rs	Expenditure	Rs
Opening balance (as revised) ✓	7,118	(1) Staff	
Receipts		Salaries and allowances	
1) Education tax ✓	26,300	Masters	55,580.
2) Govt grant		clerks & servants	700.
(i) ~~Under Section 37~~ of the E.E. Act ✓	13,145	Contribution to P.F.	2,000.
(ii) under the proviso ✓	3,936.	Edn. tax Coln. charges	1,090.
(iii) Cover 37 of the Act loss of edn. tax levied as surcharge on profession tax ✓	~~2,775~~ ~~2,877~~.	(2) Contingencies and Equipment	
		Contingencies	
(iv) Adjustment from A.T.C. Grant ✓	20,531	House rent.	3,000.
3) Contribution from General funds ✓	8,665	Other items	5,000.
	75 052	Equipment	
Deduct		Furniture & apparatus	250.
Refunds ✓	−100	Library books & maps.	50.
Amount transferred to Capital. ✓	− 13,000	(3) Prizes & scholarships	100.
Total ordy	61,952 ~~62,348~~	(4) Repairs to buildings	1,300
Capital		Total ordy	69,070.
Amount transferred from Ordinary ✓	13,000	Capital	
Total (ordy + Capital)	74,952 ~~75,348~~	Lands and Buildings	13,000
	82,070	Total ordy + Capital	82,070.
Total including opening balance	~~82,466~~	Closing Balance.	Nil.

JSM 2/3/47

19/8/47

(29)

Exp. H Cc-1

B.E. - 1947-48 - E.E. fund - Tk. cb, Erode.

C.No. 12133C-1/47 p1c

From the D.P.I., R.O.P.No. 92 B3/46-47, d/8.2.47.

The R.E. for 1946-47 and the B.E. for 1947-48 of the E.E. fund of the Tk. cb, Erode, call for the following remarks.

2. The credit taken under the head "Compensation for Lss. of edn. tax levied as surcharge on profession tax" in the R.E. as well as the B.E. is Rs. 2,871 as against Rs. 2,475 actually sanctioned in the current year. The reason for the enhanced credit taken is stated at 'x' on p.15c of. L.A. may see.

3. R.E. for 1946-47. (i) While putting orders on the E.E. fund budget for the current year, the cb. was asked to adjust a sum of Rs. 15,980 from the A.T.C. grant. The credit taken under the head in the R.E. is only Rs. 12,190. As this amount is sufficient the credit taken may be accepted. L.A. may see. p.32c (Rv) p.7c

(ii) The credit taken under the head "Contribution from the Gfc. funds" is Rs. 19,506 as against Rs. 8,665 in the sanctioned budget. L.A. have agreed to the enhanced contribution. p.7c p.32c (Rv) Extract of Circle at (F)

(iii) Provision has been made for the payment of the arrears of d.a. to the E.E. staff p.49c

(iv) The R.E. is expected to close with a balance of Rs. 7514. p.7c

4. B.E. for 1947-48. (i) The cb. proposes to adjust a sum of ~~Rs 19,739~~ from the A.T.C. grant likely to be sanctioned to the cb. next year. L.A. may see p.7c

(ii) The contribution proposed from the Gfc. funds is Rs. 8,665, the amount provided in the sanctioned budget for 1942-43. p.7c para 3(i) p.22 (Rv)

(iii) The need for the provision of a sum of Rs 13,000 under the head "Capital expenditure - Lands and Buildings" has been explained by the Commr. The provision made may be allowed to stand. p.7c p.23c

(iv) The B.E. is expected to close with a

p2c/ C1 Budget

"nil" balance.

5. The cl. was not paid any subsidy towards the cost of dearness allowance to the E.E. staff either during the current year or in 1945-46.

6. L.A. may see for remarks.

18/2/47 LA

17/2/47

L.A Deptt

This may be seen till 1.3.47 or till the budget file (General funds) is received back from E&PH.

26.2.47

Para 3(i) & (ii) on p1 ante. The credit taken may be accepted.

Para 4(1) on p1 ante. The cl may be permitted to adjust Rs 19,739 for its E.E Act in 1947-48 out of the arrear toll compensation likely to be sanctioned for in that year.

With these remarks the file may be returned to E&PH Dept.

7.3.47 7.3.47

Thro' A Re para 2.

Para 2 on p1 ante Orders have issued in memo no 5530-2A. dt 4-3-47 on the Commr.'s letter referred to at x on page 15. The credit taken may be reduced to Rs 2475. If this is done, B.E. for 1947-8 will close with a deficit of Rs 396 which may be avoided by adjusting Rs 396 from the arrear T.C. for that year.

15.3.47

E&PH. 18.3.47

Recd 17/3/47

Forwarded. The difference is Rs 792

Asst 5838 Budget I

18.3.47

Asst. Secretary to Government EDUCATION AND PUBLIC HEALTH DEPT. 9 MAR 1947 22170

LOCAL ADMINISTRATION DEPT. 05838 2 8 MAR 1947 SECRETARIAT, MADRAS

E&PH.w.o. 12133 C-1/47-1

18/2/47

C1 Budget 2

E&PH C(C-1)

The L.A. Deptt have suggested that the credit taken under the head ~~under the~~ "Compensation for loss of Edn. tax levied as surcharge on Profession tax" in the R.E. as well as the B.E. should be reduced to Rs. 2,475. Consequently the additional amount required from the A.T.C. Grant to avoid a deficit in the E.E. fund is Rs 792 as against Rs 396 agreed to by L.A. The cl. may be asked to adjust ~~Rs~~ Rs 792 more (i.e. Rs. 20,531 in all) from the A.T.C. Grant next year.

A draft order is submitted. L.A. may see for acceptance.

21/3/47 LA

45735 p2 ante
792
20531

21/3/47

AB 29/3/47

E&PH.W.O 12133-C1/AT-2
21.3.47

LOCAL ADMINISTRATION DEPT. 10255 22 MAR 1947 SECRETARIAT, MADRAS

L.A Deptt

The draft order may be accepted in this Deptt and the file returned to E&PH Deptt. (Amount of Rs 792 may be adjusted from the A.T.C. as proposed by E&PH)

24.3.47 E&PH C1

LA.W.O 10255. 1 Budget I
25/3/47

Asst. Secretary to Government EDUCATION AND PUBLIC HEALTH DEPT. 26 MAR 1947

23976

26/3/47

(28)

C/31

Local Administration Department.

From
Sri.L.C.Richard,M.A.,
Special Officer,Erode
Municipality, Erode.

To
The Secretary to Government,
Education and Public Health Department,
Fort St.George,
M a d r a s.

8 AUG 1947
EDUCATION AND PUBLIC HEALTH DEPT.

No. L.Dis. 7683/B2/47 dated 7-8-47.

Sir,

Sub:- Elementary Education Fund - Municipal Councils - Fixation of scales of pay - Additional expenditure involved.
Ref:- Memorandum No. 52511/47-1C-1 Edn., dated 26-7-1947.

64425

I beg to furnish hereunder the particulars called for in the above memorandum:-

1.	Actual opening balance of the Elementary Education Fund on 1-4-47.	Rs. 6888-0-0
2.	Additional expenditure on account of the revision of scales of pay, which should include expenditure on giving retrospective effect to the scales from 1-1-47.	Rs. 5700-0-0
3.	Anticipated closing balance for 1947-48 either plus or minus . .	Nil
4.	Proposals for avoiding deficit if any.	From General Fund Account.
5.	Rate of Education tax now levied in the Municipality.	(a) 2-3/4% on property. rental (b) 25% of the rental maximum Tax collected on profession for general purpose.

7 AUG 1947

L. Richard
7.8.47

Commissioner & Special Officer.

Edn
7.8.47

(29) 34/11/10 32 59

E. & P.H. (C.1)Dept.

Memo. No. 64425/47-3C1 Edn. Dated 10.10. 1947.

Sub: E.E. Fund - Municipal Council, Erode. Revised scales of pay and grant of advance increments to teachers - Additional Expenditure - Provision for - Instructions issued.

Ref: G.O.No.975 Edn. dated 10-5-1947.
G.O.No.1154 Edn. dated 5-6-1947.
From the Commissioner, Erode, Municipality No. 7683/47 dated 7.8.47
G.O.No.2035 Edn. dated 19-9-1947.

The Commissioner and Special Officer, Erode, Municipality is requested to take immediate steps to give effect to the orders read above. The additional expenditure involved should be met by a further adjustment to the E.E. Acctx, of a sum of Rs. 8300: from the Arrear Toll Compensation Grant, sanctioned to the Council, in the current year, ~~or by an additional contribution of a like amount from the General Account of the Council.~~

To
The Commr., & S.O., Erode. Mpty.
" Examiner of L.F. Accounts.
" D.P.I.
" L.A. Department.

E 24-4-(C1)

C.No. 64425/47
pages 1 to 2

From the Commr Erode Dpty. L.Dis. 7683/47 d 7-8-47

E. E. Fund - Ded-d. Erode - Revised scales of pay - Additional expenditure -

The E. E. Fund budget of the Erode Ded.d. for 1947-48 was expected to open with a surplus balance of Rs. 7118. and to close with a 'Nil' balance. The actual opening balance on 1-4-47 was Rs. 6888. The Council was not paid any subsidy towards the cost of dearness allowance to the E. E. staff last year. Revised with reference to the opening balance on 1-4-47, the budget is expected to close with a deficit of Rs. 230.

p 56 of (V)
page 1 c.f.
page 22 f. (V)

7118
6888
230

2. The Council incurs an expenditure of Rs. 55,580. on Salaries and allowances of Teachers. An additional sum of Rs. 5700 has to be incurred in giving effect to the revised Scales of pay sanctioned in G.O.No. 975 Edn-d 10-5-47 and G.O. No. 1154 Edn-d 5-6-47. Here with, therefore, be an increase in expenditure, under this item, by about 10 o/o. If provision is made for the additional expenditure the deficit will be raised to Rs. 5930.

p. 56 of (V)
page 1 c f.
not put up
not put up

5700
230
5930

M.

3. The Council levies education cess at 2¾ p.a. on the annual rental value of properties, and derives an income of Rs. 25,210. The Property tax is levied in the municipality at 19¾ o/o on the annual rental value of properties. If the education cess is enhanced by another ¾ o/o with effect from 1-10-47 it would fetch an additional income of Rs. 3700. during the current year and an additional annual income of Rs. 7400. D. I. may be requested to advise, whether this can be done.

page 1 c f.
page 56 of (V)

W/

4. If the education cess is enhanced as suggested above, the deficit will be reduced to Rs. 2230. which may be covered by a further contribution of the like sum from the general funds of the Council. If the

5930
3700
2230

rate of education cess cannot be increased this anticipated deficit (Rs. 5930) may be covered by an adjustment from the arrear Toll Compensation grant sanctioned to the Council during the current year or from the general funds. If either of these is not feasible an advance will have to be paid from Provincial S. L. A. may see for remarks.

L.A. Deptt.

The general Account of the Erode Mun. Cl. for 1947-48 is expected to close with a balance of Rs. 14,875. against the prescribed minimum closing balance of Rs. 14,882. On the basis of the B.E. of the Council for 1947-48 the estimated ordy. Receipts under the General Account exceed the estimated ordy. expenditure by Rs. 106,341. This council has been directed to give effect to the revised scales of pay to the staff paid from the General Account and the addl. cost will be Rs. 7549 immediate and Rs. 20821 ultimate. Out of the arrear Toll Compn. of Rs. 45,505 the Council has been permitted to adjust Rs. 19559 to the Ele. Edn. Account to avoid a deficit in that Account and Rs. 2800 to the General Account towards the cost of conservancy carts. The balance of the arrear Toll Compn. available is Rs. 23,146.

The deficit of Rs. 5930 in the Ele. Edn. Acct. referred to at 'M' on p. 1 above can be avoided by adjusting a further sum of Rs. 5930 of the arrear Toll Compn. The total rate of property tax in this muny. is 19 3/4% per annum. There is no immediate necessity to increase the rate of tax.

With these remarks the file may be returned to the E & C. H. Deptt.

15.9.47

S.S.S.
15/9/47

L.A. no. 33264-1 D/47.
16.9.47.

In view of the remarks of L.A. above it is for orders whether the Erection of enhancing the levy of education cess may be deferred.

2. On G.O. No. 2035 Edn. d 19.9.47 the Council was directed to pay advance increment to its E.E. staff. The extra expenditure in this regard will be Rs. 2368. The Council may be asked to meet this expenditure also by a further adjustment from the A.T.C. grant.

3. A draft memo. is submitted and finance L.A. may see before issue.

L A D

Seen
4.X.47

4

Jim (Ex. A.)

May be perused and returned to E.P.H

FR
8.X.47

Acts
8.X.47

Fw
9/10/47
EAPH

Issue
Draft
10/10/47

Fw UO. 59623 E
9.X.47

ASST. SECRETARY TO GOVERNMENT
10 OCT 1947
87630
EDUCATION AND PUBLIC HEALTH DEPT.

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