Close
A/B

Sectt. II-27—104,008—4-11-

EDUCATION (195 C.) Departmen-

NC. SERIES. (1) (32)

G.O. NO. 2587 } Edn.
2587 }

Dated 13. 9. 1950.

[Despatch Abstract.]

B.E for 1950-51. Elementary Educa
Fund — Municipal Council Schools.
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.

EDUCATION DEPARTMENT.

(2)

R.O.P. No.93-B.3/49-50

Office of the Director of Public Instruction, MADRAS,
Dated: 25th May, 1950.

Sub: BUDGET ESTIMATE for 1950-51 -
Elementary Education Fund -
Municipal Council, Erode.

Ref: From the Commissioner, No.13127-B3/49 dated 25-1-1950.

JUN 1950 ~~11202~~ 14239.

Copy submitted to Government.

2. Revised Estimate for 1949-50: "Expenditure Ordinary" exceeds the budget provision.

3. In G.O. No. 2979 Education dated 24-9-49 an amount of Rs.18505/- only seems to have been sanctioned to this Municipal Council.

4. Accommodation is inadequate in one school and unsuitable in another.

5. Equipment is insufficient ∅ in one school.

6. Five schools have no school-gardens and six have no playgrounds. Two other schools require better playgrounds and gardens in four schools are not maintained properly.

27.5.50

for Director of Public Instruction.

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

27.5.50.

Copy to B.2 (3 Copies)

k.v.s./26-5.

27/5

COPY of letter No.13127/B3/49 dated 25-1-1950 from the Municipal Commissioner, Erode to the Director of Public Instruction, MADRAS.

Sub: Budget Estimate - 1950-51 - Erode Municipality.

...

I enclose herein the Budget Estimate (in duplicate) of the Elementary Education Account of this council for 1950-51 as approved by the Council in its resolution No.516 dated 9-1-1950 for favour of early remarks.

(True Copy)

31. 5. 50

forDirector of Public Instruction.

k.v.s./26-5.

C.F. 70.

Office of

Back No. of 19

Disposal No.

Dated

Forward No. of 19

To whom sent

Date of Despatch

Pages in file

[DISPOSAL ABSTRACT.]

ERODE MUNICIPALITY.

ELEMENTARY EDUCATION BUDGET OF THE ERODE MUNICIPALITY FOR 1950-1951.

Actuals for 1948-1949.	Revised for 1949-1950.	Head of Account.	Budget for 1950-1951.
		RECEIPTS - ORDINARY.	
4,571	33,401	Opening Balance.	15,337
32,297	40,400	1. Education Tax gross collection.	40,400
1,488	1,340	2. Deduct collection charges.	1,390
30,809	39,060	3. Net.	39,010
2,475	2,475	4. Contribution from Government for loss of income under profession tax on educationa	2,475
41,280	--	5. Other receipts.	--
		6. Government Grants:-	
28,618	23,310	(1) Under section 37 of Elementary Education Account.	23,310
3,936	3,936	(2) Under proviso to sec.37 "	3,936
8,665	8,665	(3) Contribution from general account.	19,512
-232	-610	Deduct (1) Refunds.	-280
		(2) Amount transferred to capital.	10,500
9,093	4,300		
1,06,458	72,536	Total Receipts Ordinary.	77,463
--	--	**RECEIPTS--CAPITAL.**	
		1. Contribution from General Account.	--
9,093	4,300	2. Add amount transferred from ordinary.	10,500
1,15,551	76,836	Total Receipts ordinary & Capital.	87,963
1,20,122	1,10,237	Total including opening balance.	1,03,300
		Expenditure - Ordinary.	
		1. Staff - Salaries & Allowances.	
66,974	74,300	(1) Masters.	75,600
828	900	(2) Clerks & servants.	900
2,471	2,900	(3) Contribution to Provident fund.	3,000
	1,340		1,390
		2. Contingencies & Equipment.	
2,581	2,300	(1) House rent.	2,300
3,734	5,000	(2) Other items.	5,000
--	200	(3) Repairs-furniture & apparatus	500
--	--	(4) Library books & maps.	300
--	--	3. Prizes and scholarships.	200
1,040	5,000	4. Repairs to buildings.	5,000
77,628	90,600		92,800

(P.T.O.)

EXPENDITURE - CAPITAL.

8,575	4,000	Lands and Buildings.	10,000
--	300	Furniture and apparatus.	500
518	--	Other items.	--
9,093	4,300	Total Expenditure.	10,500
86,721	94,900	Total Expenditure ordinary and Capital.	1,03,300
33,401	15,337	Closing Balance.	Nil.
1,20,122	1,10,237 ~~1,10,237~~	Grand total including closing balance.	1,03,300

P.M.24/1.1950.

Municipal Commissioner.

25/1/50

ERODE MUNICIPALITY.

ELEMENTARY EDUCATION BUDGET OF THE ERODE MUNICIPALITY FOR 1950-1951.

Actuals for 1948-1949.	Revised for 1949-1950.	Head of Account.	Budget for 1950-1951.
		RECEIPTS - ORDINARY.	
4,571	33,401	Opening Balance.	15,337
38,297	40,400	1. Education Tax gross collection.	40,400
1,488	1,340	2. Deduct collection charges.	1,390
30,809	39,060	3. Net.	39,010
2,475	2,475	4. Contribution from Government for loss of income under profession tax on educations	2,475
--	--	5. Other receipts.	--
41,280		6. Government Grants:-	
28,618	23,310	(1) Under section 37 of Elementary Education Account.	23,310
3,936	3,936	(2) Under proviso to sec.37	3,936
		(3) Contribution from general account.	19,512
8,665	8,665	Deduct (1) Refunds.	-280
-232	-610	(2) Amount transferred to capital.	10,500
9,093	4,300		
1,06,458	72,536	Total Receipts Ordinary.	77,463
		RECEIPTS--CAPITAL.	
--	--	1. Contribution from General Account.	10,500
9,093	4,300	2. Add amount transferred from ordinary.	87,963
1,15,551	76,836	Total Receipts ordinary & Capital.	
1,20,122	1,10,237	Total including opening balance.	1,03,300
		Expenditure - Ordinary.	
		1. Staff - Salaries & Allowances.	
66,974	74,300	(1) Masters.	75,600
828	900	(2) Clerks & servants.	900
2,471	2,300	(3) Contribution to Provident Fund.	3,000
		2. Contingencies & Equipment.	
2,581	2,300	(1) Horse rent.	2,300
3,734	5,000	(2) Other items.	5,000
--	200	(3) Repairs-Furniture & apparatus	500
--	--	(4) Library books & maps.	300
--	--	3. Prizes and scholarships.	200
1,040	5,000	4. Repairs to buildings.	5,000
77,628	90,600		92,800

(P.T.O.)

Expr 104690 — 7,280
Receipts 97410 — 2,940
7,280 — 4,340

1,0

ERODE MUNICIPALITY.

BUDGET ESTIMATE OF THE ELEMENTARY EDUCATION FUND -- 1950-1951.

	Opening Balance.	Receipts.	Expenditure.	Closing Balance.
1. Ordinary.	15,337.	77,463.	92,800	--
2. Capital.	Nil.	10,500	10,500	--

P.M.

Commissioner, Erode Municipallty.

26/1/50

BUDGET ESTIMATE FOR 1950-51.

Note of the Commissioner accompanying the Revsied Estimate for 1949-50 and Budget Estimate for 1950-51.

The salient features of the Budget Estimate are as follows:-

REVISED BUDGET FOR 1949-50.

The revised budget for 1949-50 under General Account ordinary was e pected to open with a balance of Rs. 1,67,869 but it actually opened with a balance of Rs. ~~2,52,638~~ 3,80,863

I. General Taxation and Miscellaneous Revenue.

Property and Profession Taxes:- The credit taken under these heads of accounts are based on the anticipated collection based on the demand for the 1st half year of 1949-50.

Entertainment Tax and Surcharge on Stamp duty and Toll compensation:-

The receipts under these accounts are based on the instructions issued in Government Memorandum No.47441-C/49-1-L.A., dated 4/11/1949 with slight modifications. There have been no credit on account of stamp duty under this account during 1949-50.

II. Public Health - Sale of Rubbish:- The income from sale of compost is taken under Remunerative Enterprises. Hence no credit is taken under sale of rubbish. The credit of Rs. 250/- is the lease of sweepings in the Daily market and Bus-stand for 3 years from 1-4-49.

III. Remunerative Enterprises:- The decrease of revenue is due to the fixation of fair rent to the 11 Municipal Shops in Nethaji Road at Rs. 70/- p.m. from 1-11-1948 and refund of excess already paid.

RECEIPTS--CAPITAL.

Sale of lands:- The credit taken of Rs. 9,000/- represents the sale proceeds of municipal site in Mettur Road in public auction.

Expenditure--Ordinary:- Provision has been made for the payment of dearness allowance at the rates sanctioned by Government and the amount provided is shown in the Establishment Schedule separately.

Management: (1) Contingencies:- The increase is due to the (1) Contribution of Rs. 5,000/- to Gandhi Memorial Fund and (2) to the adjustment of amounts that stood in the advance account towards cost of forms.

Medical Relief Contingencies:- Medicines: The increase is due to the anticipated adjustment of amounts standing in the advance account.

Contributions:- Provision has been made for the payment of the usual contribution of Rs. 3,000/- to the Perundurai Sanatorium.

ERODE MUNICIPALITY.

BUDGET ESTIMATE OF THE ELEMENTARY EDUCATION FUND -- 1950-1951.

	Opening Balance.	Receipts.	Expenditure.	Closing Balance.
1. Ordinary.	15,387.	77,463.	92,800	--
2. Capital.	Nil.	10,500	10,500	--

P.M.

Commissioner, Erode Municipality.

Public Health - Epidemic & Endemic Diseases:- Provision for the employment of full time servants for dog-catching could not be provided. However, Rs. 200/- has been provided for payment of wages for coolies engaged temporarily for dog-catching.

Births and Deaths:- Provision has been made for an additional post of Births and Deaths Registrar already sanctioned.

EXPENDITURE - CAPITAL.

(1) Management:- The provision of Rs. 3,000/- is for the following:-

(1) Extensions to Office Buildings.	Rs. 800.
(2) Latrine and Urinal.	Rs. 500.
(3) Siren and Motor and Tower.	Rs. 1700.
	Rs. 3000.

(2) Communication - Others. The provision of Rs.36,750/ is for the following:-

(1) Dustless surfacing of Eswaran Koil Street	Rs 18,000.
(2) Do Do Brodie Street.	Rs 7,500.
(3) Cement concreting Fisher Street.	Rs 5,600.
(4) Constructing culverts and revetments.	Rs 3,500.
(5) Improvements to well in Rest House.	Rs 950.
(6) Providing Electric fan for Rest House.	Rs 500.
(7) Bulls.	Rs 700.
	Rs 36,750.

(3) Public Health - Preventive Medicine:- The provision of Rs. 10,000/- is for the following items of expenditure:-

(1) Bulls for conservancy.	Rs 3000.
(2) Godrej safe.	Rs 120.
(3) Other tools and carts.	Rs 1880.
(4) Construction of septic tank latrine.	Rs 1200.
(5) Constructing latrines.	Rs 1600.
(6) Buckets and Nightsoil drums.	Rs 2200.
	Rs 10000.

RemunerativeEnterprises - Markets - The provision of Rs. 12,500/- is for the following:-

(1) Improvements to sheds in the markets.	Rs 4250-0-0
(2) Cost of Teppakulam market site.	Rs 1750-0-0
(3) Constructing compound wall - New cart stand.	Rs 3200-0-0
(4) Construction of lorry shed.	Rs 3300-0-0
	Rs 12500-0-0

ELEMENTARY EDUCATION ACCOUNT.

The Revised Budget was expected to open with a Nil balance but it actually opened with a balance of Rs. ~~3,248~~ 33,401/-

Expenditure - Ordinary:- Provision has b
the payment of dearness allowance at the rates sanctio
Government.

Repairs to Buildings:- The increase is due to provision for repairing Edayankattuvalasu School.

Expenditure - Capital:- The provision of Rs. 4,300/- is for the following:-

(1) Construction of sheds for Scavenger Colony School.	Rs 2,000.
(2) Screens for Cutchery St. School.	Rs 300.
(3) Improvements to other schools.	Rs 2,000.
	Rs 4,300.

But for the opening balance of Rs. 33,401/- the Revised Budget under Elementary Education Fund will close with a deficit of Rs. 18,064/- with the statutory contribution of Rs. 8,665/- from General Funds.

Water Supply and Drainage Account:-

Receipts - Ordinary:- The credit taken under Water Supply and drainage taxes are based on the anticipated collection based on the demand for the 1st half year of 1949-50.

Expenditure - Capital:- The provision of Rs. 51,300/- is for the following:-

(1) Cost of machinery under water supply improvements scheme (filter pump.)	Rs 31,300.
(2) New Water Lorry.	Rs 15,000.
(3) Improvements to water works ~~bldgs.~~ buildings.	Rs 5,000.
	Rs 51,300.

Endowment Account:- The receipts for this account are derived from fees from travellers and Government contribution of Rs. 84/- every year. The deficit if any is made good by contribution from General Fund Account.

BUDGET ESTIMATE FOR 1950-1951.

RECEIPTS-ORDINARY.

II. General Taxation and Miscellaneous Receipts:-Credits are taken under stamp duty, Entertainment Tax and other Government grants as per instructions issued in Government Memorandum No. 47441-C-49-1-L.A. dated 4-11-1949 with slight modifications.

III. Remunerative Enterprises:- Credits taken under market, cart stands and slaughter houses are based on the average for the last three years.

RECEIPTS - CAPITAL:- The credit of Rs. 12,750/- represents half grant for dustless surfacing Eswaran Koil Street and Jinnah Road (Brodie Street) Government Memorandum No.37280-E/48-1 L.A. dated 6-9-1949.

Expenditure - Ordinary:- Provision has b
the payment of dearness allowance for all under all
accounts at the rates sanctioned by Government.

Management - Repayment of Debt:- Necessary provision has been made to clear off the balance of debt due to Government.

Communication - Repayment of Debt:- Necessary provision has been made to clear off the balance of Debt due to Government.

Education other than Elementary:- Necessary provision has been made to clear off the balance of Debt due to Government.

Education other than Elementary:- The Council in its resolution No.455 dated 16/12/1949 has agreed to take over the management of the local District Board High School. As particulars are not available, a lump sum provision of Rs. 40,000/- is made under this head. Credit for Rs. 40,000/- has been taken on the receipts side - Rs. 20,000/- under school fees and Rs. 20,000/- under Government grant.

Maternity and Childwelfare:- The provision of Rs. 10,000/- is for the sanctioned staff.

Expenditure - Capital:- (I) Management:- The provision of Rs. 10,000/- is for the further improvements to office buildings.

(II) Communication - Others:-The provision of Rs.25,600/- is for the following:-

(1) Dustless surfacing Muthurangamudaliar Road	3,200/-
(2) Dustless surfacing Sivashanmugam Road.	3,800/-
(3) Construction of culverts and other improvements to roads.	10,000/-
(4) Cement concreting lanes.	5,000/-
(5) Cost of widening Urban Bank lane.	3,600/-

(III) Education other than Elementary - Secondary:- The provision of Rs. 1,00,000/- is for the acquisition of land and construction of a new school building.

(IV) Preventive Medicine:- The provision of Rs. 41,000/- is for the following:-

(1) Purchase of one 16 mm. Cinema Projector for Health propaganda.	4,000/-
(2) Electrification of Dhanalakshimiammal Labour Ward in Child Welfare Centre.	1,000/-
(3) Provision of beds for the Labour Ward.	3,000/-
(4) Purchase of anew Rubbish lorry vide M.D.C.3479.	13,000/-
(5) Construction of quarters for Scavengers.	20,000/-
Total.	41,000/

V. Remunerative Enterprises:- Markets:- The provision of Rs. 80,000/- is for the following:-

(1) Improvements to Weekly market and shifting of meat, Fish stalls in the Daily market.	75,000/-
(2) Tiling the existing thatched shed in the Daily market.	5,000/-
	80,000/-

(12)

GENERAL REMARKS.

The revised budget for 1949-50 closes with a balance of Rs. 3,80,863/- under General Account Ordinary after providing Rs. 62,250/- for capital expenditure.

The Budget Estimate for 1950-51 closes with a balance of Rs. 62911/- under General Fund Account - Ordinary against the statutory minimum of Rs. 19,958/-. A sum of Rs. 4,03,600/- has been provided for Capital Expenditure.

Though the financial position of the Municipality may be considered to be sound, the following proposals are placed before the council to augment the revenues of the Municipality still further and commended for adoption.

(1) Under the Elementary Education Account the deficit of Rs. 16,000/- may be wiped off as follows:-

(a) The Education tax may be raised by 1% per annum This will yield an additional revenue of about Rs. 14,000/- or by additional contribution of about Rs. 20,000/- from General Fund Account.

(1)The General Fund Account is contributing about Rs. 5,000/- to the Town Planning Account. The levy of fees on building applications, and under section 183, is low in this municipality compared to other Municipalities and is probably the lowest in the district. I suggest that the recommendations of the Director of Town Planning under these heads may be accepted and the maximum levied. This would affect only a fraction of the population and if the maximum recommended is adopted, the Town Planning Fund will be self-supporting and the General Fund will be benefited to that extent.

(2) The existing rates of licence fees on Dangerous and Offensive trades are low. I feel that if the lowest rates adopted by the sister municipalities of the District are adopted, the income under this head will go up by another Rs. 5,000/- to 7,000/-.

(3) Construction of bunks on road margins and selling the same in auction as advised by G.O. No.1140 L.A.dated 11-6-48 may bring in a substantive income to the Municipality.

COMMISSIONER, ERODE MUNICIPALITY,
E R O D E.

P.M.17/1.

DS 28/1/50.

25

(13)

EXTRACT FROM THE PROCEEDINGS OF THE MUNICIPAL COUNCIL, ERODE, PASSED AT ITS URGENT MEETING HELD ON 9--1--1950.

Revised Budget for the year 1949-50 and Draft Budget for the year 1950-51 on the General and Elementary Education Funds of the Erode Municipality and the note of the Commissioner thereon.

Resolution No.516/9-1-1950.

Passed unanimously. New Taxes referred to in the Commissioner's note are not necessary for the present.

(Sd) S.K.Chenniappa Gounder,
Chairman.

/True Extract/

COMMISSIONER.

p.m.

25/1/50.

ERODE MUNICIPALITY.

Statement showing the rate of Tax&c- 1950-1951.

I. PROPERTY TAX.

(1) On Government &Other properties.

(a) Buildings.

	Per half year.	
(1) General purpose.	3½%.	G.O.No.600-L.A.d/23-3-4
(2) Scavenging Tax.	1%	
(3) Education Tax.	1-3/8%	
(4) Water Supply & Drainage (Water supply 75% and Drainage 25%.)	4%	
Total	9-7/8%.	

8½ (excluding cantonment)

(b) Vacant sites.

(1) General purpose.	¼%	Based on Capital cost. G.O.No.50716-48-2-A L.A. dated 6-1-49 with effect from 1-4-49.
(2) Water supply & Drainage Tax. (Water supply 75% and Drainage. 25%)	¼%	
(3) Scavenging.	1/16%	
Total	9/16%	

(c) Agricultural lands.

(1) General purpose.	3½%	On the annual value fixed on income with effect from 1-4-48 G.O. No.636 L.A.dated 8-10-1946.
(2) Education.	1-3/8%	
Total	4-7/8%	

(2) Railway Properties - Buildings.

(1) General Purpose.	3½%
(2) Water supply & Drainage. (Water supply 1% and Drainage 2/3%).	1-2/3%
(3) Education.	3/4%
Total	5-11/12%

II. Profession Tax.

(1) Gen ral Purpose.	75%	Of the Total tax levied(1)General purpose G.O.No. MS.527 L.A./16-3-46 (2) Education G.O. No.Ms.594 Education dated 15-3-46.
(2) Education.	25%	

(P.T.O)

III. Tax on Vehicle and Animals.

1. Four wheeled vehicle with spring, constructed to be drawn by one or more persons or animals.	Rs. 10/-.
2. Two wheeled vehicles with spring, constructed to be drawn by one or more animals.	Rs. 3/-
3. do fixed with rubber tyres.	Rs. 1-8-0
4. Bicycles or tricycles.	Rs. 1-0-0
5. Other carriage not being a child's perambulator or go cart.	Rs. 3-0-0
6. Elephant.	Rs.12-0-0
7. Camels.	Rs. 6-0-0
8. Horse or mule (not under 12 hands.)	Rs. 6-0-0
9. Do (under 12 hands)	Rs. 2-0-0
10. Bullock or bulls.	Rs. 0-8-0
11. Dogs.	Rs. 0-8-0

IV.
TAX ON CARTS.

1. Cart.	Rs. 3-0-0
2. Cart fixed with rubber tyre(single bullock)	Rs. 1-8-0
3. Cart fixed with rubber tyre (double bullock)	Rs. 1-0-0

P.M.

Commissioner, Erode Municipality.

ESTABLISHMENT SCHEDULE - ELEMENTARY EDUCATION FUND 1950-1951.

S.No.	Name	Designation	Scale of pay.	PAY FOR 1949-50	PAY FOR 1950-5
(1)	(2)	(3)	(4)	(5)	(6)
	TOWN ELEMENTARY SCHOOL.				
1.	Sri David Ponniah	Headmaster. Sec.grade.	40-1½-55-2-75		
	Duty allowance.				
2.	Grace Selvanayagam.	Asst.H.E.G.	30-1-45.	30	6
3.	G. Mary Kamalam.	do	do	44	[illegible]
4.	Parvatham.	do	do	44	[illegible]
5.	K. Chellammal.	do	do	39	40
6.	N.C. Md. Kasim.	do	do	39	40
7.	N. Krishnaswami.	do	do	34	35
8.	A. Peramayammal.	~~do~~ H.S.L	23~~do~~1-38	32	33
9.	R. Rajammal.	do	do	31	32
10.	N. Venugopal.	do H.S.L	30~~do~~-1-45	35	36
11.	One Extra Assistant.	Higher Grade.	do	30	30
12.	One Urdu Munshi.	do	do	30	30
13.	S. Palaniappan.	Peon.	16-½-25.	17	17½
	CAUVERY ROAD SCHOOL.				
1.	Sri K.S.Arumugam.	Headteacher	40-1½-55-2-75	43	44½
	Duty allowance.	Sec.Grade.		5	
2.	Sri R.Thangammal.	Asst.H.E.Grade	30-1-45.	33	5
3.	V.G.Subramania Iyer.	do	do	38	34
4.	V. Venkatakrishna Iyyengar	do	do	37	39
5.	K.K. Nallathambi.	do	do	34	38
6.	D. Lakshimiammal.	do	do	33	35
7.	R. Bakkiam.	do	do	33	34
8.	S. Ruckmaniammal.	do	do	42	34
9.	T.R. Alamelu.	do	do	32	43
10.	V.Soundaraja Iyyengar.	do	do	33	32
11.	One Extra Higher Grade assistant.		do	30	34
12.	K. Kathamuthu.	Peon.	16-½-25.	17½	30
	CUTCHERY STREET SCHOOL.				18
1.	Mrs. G.D.Ponniah.	Headteacher.	40-1½-55-2-75	44½	46
	Duty allowance.	Sec.grade.		5	5
2.	A.J. Joseph.	Asst.H.E.Gr.	30-1-45.	35	36
3.	K. Angammal.	do	do	31	32
4.	KrS.M. Kader Sahib.	do	do	33	34
5.	B. Pappammal.	do	do	42	43
6.	M. Anguthai.	do	do	36	37
7.	M.K.Sundararaj.	do	do	37	38
8.	R. Muniammal.	do	do	33	34
9.	M. Shanmuga Devi.	do	do	33	34
10.	N. Janakiammal.	Lower Grade Asst.	23-1-33	32	33
11.	V. Macheal.	Higher Grade."	30-1-45	32	33
12.	One Extra Higher Grade Assistant.		do	30	30
13.	One Conductress.			5 plus (6 capitation allowance.	5plus (capita allowance.
	EDAYANKATTUVALASU SCHOOL.				
1.	T.R.Neelamegam Pillai.	Headmaster,H.E.G	30-1-45	38	39
	Duty allowance.			2	2
2.	K.Subramaniam.	do	do	35	36
3.	V.Angamuthu.	Higher Grade Asst.	do	33	34

(2)	(3)	(4)	(5)	(6)
ANGUKUTTAI SCHOOL.				
One.	Sec.Grade-Headmaster.	40-1½-55-2-75	40	40
Duty allowance.			2	2
Sri G.V.Devaram.	Asst.H.E.Grade.	30-1-45.	31	32
S.M. Manonmani.	~~do~~ T.E.G.	23~~do~~1-33	33	34
G.Sundaram.	~~do~~ H.E.G.	30 do 1-45	31	32
CAVENGERS' COLONY SCHOOL.				
K. Krishnaswami.	H.M.H.E.Gr.	do	34	35
R. Annamalai.	Asst. "	do	34	35
One Teacher.	do	do	30	30
KRISHNAMPALAYAM SCHOOL.				
J. Jeevanandam.	H.E. H.E.Gr.	do	32	33
K. John.	Asst.H.E.Gr.	do	32	33
Teacher.	do	do	30	30
PERIAMARIAMMAN KOIL ST.SCHOOL.				
M. Veerabadran.	H.M.Sec.Grade.	40-1½-55-2-75	44½	46
Duty allowance.			2	2
M.K. Murugesam Pillai	Asst.H.E.Grade.	30-1-45.	36	37
R. Sinnathai.	do	do	36	37
S. Pachiammal.	do	do	33	34
N. Vetham.	do	do	33	34
K.A.Srinivasa Rao.	do	do	34	35
K.A.Pachiappa Pillai.	do	do	35	36
One Conductress.			Rs. 5/- plus 6 plus 6/- Rs. 6 capitation allowance.)	
PORT ELEMENTARY SCHOOL.				
One.	H.M. Sec.grade.	40-1½-55-2-75	40	40
Duty allowance.			2	2
B. Balagurusami.	Asst.H.E.Gr.	30-1-45.	31	32
A.S.Ruckmaniammal.	do	do	44	45
S. Meenakshi.	do	do	31	32
K. Pachiammal.	" Lower Ele.Grade	23-1-33.	33	33
One conductress.			Rs.5/-plus 5/-plus 6/- Rs.6/-Capitation allowances)	
SULTANPET MUSLIM SCHOOL.				
Dadi Bi Bi	H.M. H.E.Grade.	30-1-45.	39	40
Sahib Bi.	Asst. do	do	33	34
K.Kairunnisa Bi Bi	" Lower Grade.	23-1-33.	29	30
One Conductress.			Rs. 5/- 5/- plus 6/- Rs.6/-capitation allowance.)	
TOPPANAKARA STREET SCHOOL.				
One.	Headmistress, H.E.G.	30-1-45.	30	30
One Asst.	do	do	30	30
S.Amirunnisa Bi Bi.	Lower Grade Asst.	23-1-33.	32	33
One Conductress.			Rs.5/- plus 5/- Rs. 6 Capitation allowance.)	
SUPERVISOR OF SCHOOLS.				
Sri A.Muthuswami .	Supervisor.	45-2-85.	47	49
Cycle allowance.			4	4

(19)

S T A N D A R D S.

	VII	VI	V	IV	III	III^{s}	I.
1. Name of Schools on the date of submission of the Budget.	--	--	14	-	1.	--	-
2. No.of schools proposed to be opened in ensuing year.	--	--	--	-	-	--	-

3. 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 foce and the No. of teachers in each grade.

Secondary grade	10	including two posts kept vacant.
Higher Grade.	87	including 3 posts kept vacant for want of strength and 3 extra assistants.
Lower Grade.	9	
Supervisor(Secondgary grade.)	1	
Total	107	

S C A L E O F P A Y.

Secondary grade. Rs. 40-1½-55-2-75.

Higher Elementary Grade 30-1-45.

Lower ,, ,, 23-1-33.

Supervisor - Sec.Grade. 45-2-85.

4. 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 effected showing the present and proposed scales of pay and extra provision made for the purpose. — Nil.

COMMISSIONER,
ERODE MUNICIPALITY, E R O D E.

E.M. 17/1.

25/1/50

38

(19)

39

ELEMENTARY EDUCATION FUND.

DETAILS FOR THE EXPENDITURE FOR 1950-51 UNDER THE HEAD CONTINGENCIES OTHER ITEMS.

1. Pay of conductresses and sweepers including dearness allowance.	Rs. 4,000/-
2. Stationery.	Rs. 600/-
3. Books and Slates.	Rs. 200/-
4. Registers and forms.	Rs. 200/-
Total	Rs. 5,000/-

Commissioner, Erode Municipality.

P.M.25/1.

27/1/50

(2) 41

DETAILS OF PEONS EMPLOYED IN ELEMENTARY SCHOOLS FOR BOYS.

&

S.No.	Name of school.	Strength at present.	No. of peons.	Salary.	Remarks.
1.	Town Elementary School.	329	1	16-½-25	--
2.	Cauvery road, School, Karungal-palayam.	378	1	do	--

P.M.25/1.

MUNICIPAL COMMISSIONER.

25/1/50

40

DETAILS FOR THE EXPENDITURE FOR 1950-51 UNDER THE HEAD CONTINGENCIES OTHER ITEMS.

ELEMENTARY EDUCATION FUND.

1. Pay of conductresses and sweepers including dearness allowance.	Rs. 4,000/-
2. Stationery.	Rs. 600/-
3. Books and Slates.	Rs. 200/-
4. Registers and forms.	Rs. 200/-
Total	Rs. 5,000/-

Commissioner, Erode Municipality.

P.M.25/1.

STATEMENT SHOWING THE AMOUNT OF DEARNESS ALLOWANCES PROVIDED IN THE REVISED BUDGET FOR 1949-50 AND IN THE BUDGET ESTIMATE FOR 1950-51.

Head of Account.	Revised Budget 1949-50.	Budget for 1950-1951.
1. General Fund. ...	65,230.	70,250.
2. Elementary Education Fund ...	29,680.	29,680.
3. Water Supply & Drainage Account. ...	21,000.	21,500.
4. Town Planning Account. ...	1,150.	1,600.
Total	1,17,060	1,23,030

P.M.

COMMISSIONER,
ERODE MUNICIPALITY, ERODE.

25/1/50

DETAILS OF PERONS EMPLOYED IN ELEMENTARY SCHOOLS FOR BOYS.

S.No.	Name of school.	Strength at present.	No. of peons.	Salary.	Remarks.
1.	Town Elementary School.	329	1	16-½-25	--
2.	Canvery road, School, Kattungal-palayam.	378	1	do	--

MUNICIPAL COMMISSIONER.

P.M.25/1.

C.F. 70.

Office of

Back No. of 19

Disposal No.

Dated

Forward No. of 19

To whom sent

Date of Despatch

Pages in file

[DISPOSAL ABSTRACT.]

Extracts from the file of L.S. Department Re: Budget Estimate - 1950-51 - Erode Municipal Council.

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xxx xxx xxx

6. Transfer to other accounts:- (a) Elementary Education account:-

The contribution agreed to in 1942-43 was Rs.8665/- and a like sum has been provided in the R.E. for 1949-50. While approving the Elementary Education Budget for 1949-50 the Government permitted a contribution of Rs.36,709/- from the general account ordinary. With the contribution of Rs.8,665/- provided for in R.E. for 1949-50 the Elementary Education account closes with a balance Rs.15,337/-. In the B.E. for 1950-51 besides the usual contribution of Rs.8,665/- an additional contribution of Rs.10,847/- has been provided. With this increased contribution the E.E. Budget for 1950-51 is expected to close with a nil balance. Pending orders on the E.E. Budget 1950-51 the contributions proposed may be allowed to stand provisionally.

xxx xxx xxx

S.K.P 6/2/50 A

The Ele. Edn. Account only shows a revenue deficit of Rs.16,000 with the usual contribution from the general account. The Council has not accepted the Commissioner's proposal to enhance the rate of education tax by one per cent (annual) i.e., to 3¾ per cent. The deficit will have to be met by an additional contribution from the General Account. The total rate of property tax in the Municipality is 19¾ per cent per annum.

xxx xxx xxx

DTO

48

Para 6(a) - E.E Act :- This Department may agree with L.A.

'A' above :- This Dept may also agree to the proposal of LA that the deficit in the E.E Act may be met by an additional contribution from the General Account.

J.B.M
16/2/1950

Rate of taxation:

General -	7
Scavenging	2
Education -	2 3/4
W.C.D.	8
	19 3/4

275 x 17 / 100 = 2 31/4

16 3/17

272

2756

C.F. 32.

Local Administration ..... Department

From (Name) Sri.K.Subbiah Pillai, B.A.B.L.,
Designation Municipal Commissioner.
Station Erode Municipality, Erode.

Received ..... Registered .....

To
The Examiner of Local Fund Accounts, Mount Road, Madras.

Enclosures:

No. 7605/A2/48 dated 27/10/1948. 194

Sir,

EXAMINER OF LOCAL FUND ACCOUNTS 5520 2 NOV 1948 MADRAS

Sub:- Tax - Education - Levy in Municipal areas.
Ref:- G.O. Ms. No.1606 Edn.dated 22/6/1948.
Examiner of Local Fund Accounts L.F.No.5865 dated 19/10/1948.
and
Government Memorandum No.51749/C1/48/1 Edn. dated 17/9/1948.

I submit hereunder the particulars called for in the Government order No.1606 Edn. dated 22/6/1948. The existing rates of levy of taxes in this Municipality are as under:-

HALF YEARLY.

	General purpose.	Water & Drainage tax.	Scavenging Tax.	Education Tax.	Total.
On Buildings	3½%	4%	1%	1-3/8%	9-7/8%
On Agricultural lands.	3½%	Nil	Nil	1-3/8%	4-7/8%
On vacant sites	0-2-0	0-0-6	Nil	Nil	0-2-6

(per 80 sq.yds. and part thereof)

This tax on vacant sites has since been revised to Rs. 8/- for every assessment 320 sq.yds. or part thereof under Government order No. 1778 L.A. dated 24/9/1948 with effect from 1/10/1948.

Buildings:- The existing rate of levy of Education tax in respect of Buildings satisfies the conditions laid down in section 34(1) of the Madras Elementary Education Act, as the existing rate of levy viz. 1-3/8% on the annual rental value works to 16.1% of total of other taxes.

Agricultural Lands:- The existing rate is 1-3/8% against a tax of 3½% for general purposes. This rate of 1-3/8% does not satisfy section 34(1) of the Elementary Education Act, as the existing rate of levy of 1-3/8% on Annual rental value works to 39.2% of the only other tax for general purposes at 3½%. It is therefore proposed that the

existing rate of levy of general tax in respect of the agricultural lands may be enhanced from 3½% to 5½% per half year on the annual rental value to satisfy the condition under Madras Elementary Education Act. This proposed levy will yield an additional income of Rs.1720/- per half year.

But under section 84 of the Madras District Municipalities Act the other kinds of tax may be levied only at a lower rate and as such if the present rate of 3½% cannot be raised then the rate of levy of Education Tax will have to be brought down to 7/8% which will adversely affect the income by Rs. 431/- per half year.

Vacant Lands:- In respect of vacant lands no education tax has been levied hitherto. The revised rates fixed by Government in G.O.No.1778 E.A.dated 24/9/1948 does not provide any rate. The rate of tax is Rs. 8/- per half year as per G.O. for any every 320 sq.yds.or part thereof for a half year. 25% of this rate or Rs.2/- per half year may be fixed in respect of vacant sites, not appurtenant and occupied by buildings which would bring the total levy per half year to Rs.10/- r assessment. If this recommendation is given effect to, the anticipated additional income per half year will be Rs.2940/-.

It may also be considered whether it will not be adviseable to raise Elementary Education Tax in respect of buildings to 2-1/8% to bring it to the maximum rate of 25% under all kinds of tax. In that case the income under this head will be raised by Rs. 7200/- per half year.

Commissioner. 28.10

Copy submitted to the Government, Educationand Public Health Department, Madras.

2940×2 5880

/F o r w a r d e d/

Chairman, Municipal Council,Erode.

P.M. 28/10.

28/10/48

DESPATCHED. 28. OCT. 1948

C.F. 32 (a).

Local Administration Department

From (Name) Sri.K.Subbiah Pillai, B.A.B.L.,

Designation Municipal Commissioner.

Station Erode Municipality,Erode

Received Registered

To

The Examiner of Local Fund Accounts, Mount Road, M a d r a s.

Enclosures:

No. 117/A2/49. dated 24/1/1949. 194 .

Sir,

Sub:- Tax - Education Levy in Municipal Area - Proposals
Ref:- G.O.Ms.No.1606 Edn.dated 22/6/48.
This office ref. No.7605/A2/48 dated 27/10/1048.
Your Ref.No.3472/ dated 4/1/1949.

The particulars called for in your reference No.8472 dated 4-1-1949 are enclosed herewith in the prescribed form.

Commissioner. 28.1

P.M. 28/1.

Encl: 1

28.1

DESPATCHED. 28. JAN. 1949

PARTICULARS OF EXISTING RATE OF LEVY AND PROPOSED RATE OF LEVY PER HALF YEAR.

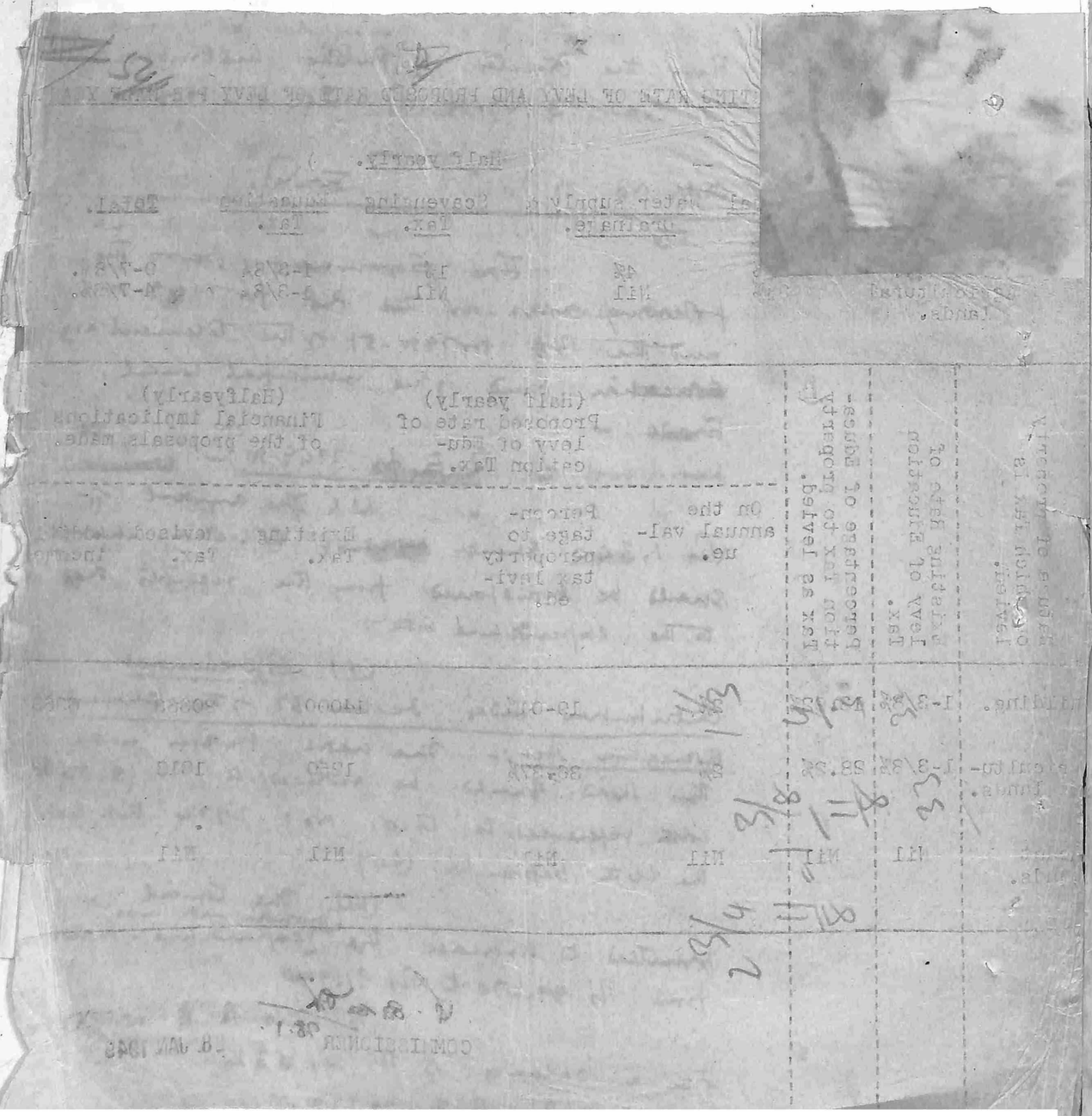
Existing. -- (Half yearly.)

	General Tax.	Water supply & Drainage.	Scavenging Tax.	Education Tax.	Total.
Buildings.	3½%	4%	1%	1-3/8%	9-7/8%.
Agricultural lands.	3½%	Nil	Nil	1-3/8%	4-7/8%.

Nature of property on which Tax is levied.	Existing Rate of levy of Education Tax.	Percentage of Education Tax to property Tax as levied.	(Half yearly) Proposed rate of levy of Education Tax.		(Halfyearly) Financial implications of the proposals made.		
			On the annual value.	Percentage to peroperty tax levied.	Existing Tax.	Revised Tax.	Additional income.
Building.	1-3/8%	13.92%	2%	19-04%	14000	20363	6363
Agricultural lands.	1-3/8%	28.2%	2%	36.37%	1250	1818	568
Vacant lands.	Nil	Nil	Nil	Nil	Nil	Nil	Nil

COMMISSIONER 28.1.

DESPATCHED
28. JAN. 1949



C. no: 14239/50

Edn(3)

B.E for 1950-51 - Elementary Education Fund - Municipal Council, Erode - Orders - issued

From the Director of Public Instruction No: 93/49-50 dt 25-5-1950.

Order No: 2583 Edn. 13.9.50

To

The Government passed the following orders on the R.E for 1949-50 and the B.E for 1950-51 of the Elementary Education Fund of the municipal Council, Erode :-

2. R.E for 1949-50 :-

(i) The amount of Rs 1,340 shown against "Collection charges" should be transferred from the receipts side to the expenditure side.

(ii) Government Contribution under Section 37 of the Elementary Education Act :- The credit taken under this head should be reduced to Rs 18,505 with reference to G.O. No: 2974 Edn dated the 26th September 1949.

(iii) The Council is permitted to increase the "Expenditure - ordinary" from Rs 89,470 to Rs 91,940.

(iv) The R.E will close with a balance of Rs 10,532

3. B.E for 1950-51 :-

(i) The amount of Rs 1,390 shown against "Collection - charges" should be transferred from the receipts side to the expenditure side.

(ii) Compensation for loss of Education tax levied as surcharge on

Profession tax :- The credit taken under this head should be deleted with reference to G.O: No: 820 (A) dt. 12th April 1950 and

(iii) The provision made towards Capital expenditure of Rs 10,500 is approved.

(iv) Under Sub-Section (2) of Section 35 of the Madras Elementary Education Act, 1920 as amended, the Government direct the municipal Council, Erode to levy Education tax on lands not used occupied by or adjacent and appurtenant to buildings and lands not exclusively used for agricultural purposes at the rate of ~~one~~ half pie per rupee per annum for the half year with effect from 1-10-1950 in addition to ~~the~~ buildings and agricultural lands ~~already~~, the Govt ~~approve the proposal~~ direct, that Education tax should be levied on them at ~~one~~ 16 3/1/0 ~~per rupee~~ and ~~one~~ ~~pie per rupee~~ of property tax per annum respectively in conformity with the provisions of section 24(1) of the Madras Elementary Education Act, 1920, as amended.

(v) The B.E is anticipated to close with a deficit of Rs 4,340. The Council should cover the deficit by making an equal contribution from the General fund paid to the Elementary Education Fund.

4 An extract of the remarks of the Director of Public Instruction contained in his endorsement cited is communicated to the Council, Erode Municipality for their information and necessary action.

Received 14/7/50

Amended

Issued

(1) The Council, Erode Mpty (through the Collr) with a copy of paras 4 & 6 of p (4)

(2) The Dy. I

(3) The Exr of the Accts

(4) Copy to LA.

3 Sls

Dpty WE

(8.7.50)

ANNEXURE.

	Rs		Rs
Opening balance (as revised)	10,532		
RECEIPTS:		EXPENDITURE.	
1. Education tax	43,340	1. Staff:	
2. Fines and Penalties		Salaries & allowances	75,600
3. Income from securities		Masters	
4. School fees		Clerks & servants	900
5. Other receipts		Contribution to P.F.	3,000
6. Government Grant		Edn. tax-collection charges	1,390
(i) Under Section 37 of the E.E. Act	23,310	2. CONTINGENCIES & EQUIPMENT	
(ii) under the proviso to Sec. 37 of the Act.	3,936	Contingencies	
(iii) compensation for the loss of education tax levied as surcharge on profession tax.		House rent	2,300
(iv) Adjustment from the A.T.C. grant.		Other items	5,000
7. Contribution from the General Funds	19,512	Equipment:	
DEDUCT Refunds.	- 280	Furniture & apparatus	500
Amount transferred to capital.	- 10,500	Library books & maps	300
Total Ordinary	29,318	3. Prizes & scholarships	200
		4. Repairs to buildings	5,000
		5. Interest on and re-payment of debt	
		6. Repayment of advance to Govt.	
		Total:	94,190
CAPITAL		CAPITAL	
Amount transferred from ordinary	10,500	Lands & buildings	10,000
	89,818	Furniture & apparatus	500
Total ordinary & capital		Total (ordinary and capital)	1,04,690
Total including opening balance.	100,350		- 4,340
		Closing balance	

C. no: 14239/50

Edn(B)

B. E for 1950-51 - Elementary Education Fund - Municipal Council, Erode.

From the Director of Public Instruction No: 93/49-50 dt 25.5.1950

The R.E for 1949-50 and the B.E for 1950-51 of the Elementary Education Fund of the Municipal Council, Erode Call for the following remarks:-

2. R.E for 1949-50:-

(i) The amount of Rs 1,340 shown against "Collection charges" should be transferred from the receipts side to the expenditure side.

(ii) Grant Contribution under section 37 of the Elementary Education Act:- The credit taken under this head should be reduced to Rs 18,505 vide G.O. No: 2974 Edn dt 24.9.1949.

(iii) The expenditure - ordinary exceeds the budget allotment. This may be approved.

(iv) The R.E will close with a balance of Rs 10,532.

3. B.E for 1950-51:-

(i) The amount of Rs 1,390 shown against "Collection charges" should be transferred from the receipts side to the expenditure side.

(ii) Contribution from Grant for Primary Education shown against Subscription on Protection Law:- The credit taken under this head should be deleted in view of the stoppage of protection law compensation w.e.f. 1.4.1950.

(iii) The provision made for a Capital expenditure of Rs 10,000 may be approved.

(iv) Government contribution under Section 39 of the Elementary Education Act:-

The rate of Education tax levied in this municipality is 2 3/4% of property rentals per annum and the rate of Government Contribution is 1½% of property rentals per annum. This Council is getting Contribution at more than 50% of the rate at which the tax is levied. It will not therefore get any additional contribution under the recent decision of the Government.

(v) Education tax:- So far, Education tax is not levied on vacant lands in this municipality. In his letter addressed to the Examiner at p 48 c.f., the Commissioner submitted proposals to levy Education tax on vacant lands at 25% of property tax for half year, with reference to G.O. No: 1606 Edn (4) 22-6-1948. This works out to Rs 2 per 320 sq yds for half year and does not exceed the maximum fixed by Government viz Rs 4 per 320 sq yds per year. In the list furnished by the Examiner on this subject subsequently, Education tax on vacant lands has not been proposed. Apparently, the Council is not in favour of the proposal. Attention is also invited to 'A' on p47 c.f. But the proposal, if accepted would fetch an additional income of Rs 2940 per half year. In view of the fact that it would meet a portion of the anticipated deficit in the R.E. viz 7,280, it would seem desirable to accept it and the Council given a direction under Sub-Section (1) of Section 35 of the Madras Elementary Education Act, 1920 as amended. The deficit can be lessened by Rs 2,940 which may be given effect to w.e.f. 1-10-1950. There will still be a deficit of Rs 4,340.

'B'

As regards buildings and agricultural lands, Education tax is levied on them at 1 3/8% of property rentals per half year and this is not in conformity with the provisions of Section 34(1) of the Madras Elementary Education Act, 1920 as amended. ~~Accordingly this portion of Education tax should be levied~~ The above figures in terms of property tax per year works out to 16 3/17% in the case of buildings and 39 2/7% in the case of agricultural lands. The Council may be asked to levy Education tax as at 'A' above. LCA may see.

(vi) In their note in the general budget of the Council extracted at p 47 c.f., LA have suggested that the deficit referred to above may be met by an additional Contribution from the general fund to the elementary education fund. This may be agreed to. The Council may be informed accordingly.

4 Subject to orders, a draft order is submitted for approval. LA may see.

(x) $\frac{x}{100} \times 17 = \frac{11}{9}$

$x = \frac{1100}{17 \times 9}$

$= 16 3/17\%$

(y) $\frac{x}{100} \times 7 = \frac{11}{4}$

$x = \frac{1100}{28}$

$= 39 2/7\%$

A

The calculations of the Commissioner in the 'Comments' marked 'B' on p52 c.f. appear to be wrong.

R/52/5

No: 14239/50-1 A Edn
15-7-50

11/7/50

13/7/50

14/7/50

LOCAL ADMINISTRATION DEPARTMENT
29019
15 JUL 1950
SECRETARIAT, MADRAS

Local Admn. Deptt.(D)

Please see the note of the Education Deptt. on pages 1 to 3 above. The following remarks are called for:-

(1) Para 3(v) of the note of the Education Deptt.:-

Property tax on vacant lands in this city is levied now on the basis of their capital value and not on the basis of extent - vide page 27 c.f.

The present rate of property tax on vacant lands is ~~2/16~~ 9/16 per cent of their capital value. So, if the Council is directed to levy education tax on vacant lands, it will have to levy it only on the basis of capital value. This Deptt. may agree to the proposal to direct the Council to levy the education tax on vacant lands also. The rate may be 16 3/17 % of property tax as in the case of buildings

This Deptt. may also agree to the proposal of the Education Deptt. to direct the Ml. Cl. to levy education tax on buildings at 16.3/17 per cent of property tax. As regards agricultural lands, Education Deptt. have proposed a rate of 39.2/7% of the property tax. This rate has been adopted to arrive at 1.3/8 per cent of property rentals, taking into account General property and scavenging taxes only. It is not desirable to have the rate of education tax on agricultuml lands higher than that on ~~xxx~~ buildings. The rate may be the same as that on buildings, i.e. 16.3/17 per ~~xxxx~~ cent of property tax.

(2) Para 3(vi) of the note of Education Deptt:-

In the B.E. for 1950-51, the Council has provided for the usual contribution of Rs.8665/- to the E.E. Fund. An additional contribution of Rs.10,847/- has also been provided. Thus the total contribution provided for, from the General fund to the E.E. Fund is Rs.19,512/-. Even after taking credit for the said sum of Rs.19,512, the B.E. of the E.E. Fund is expected to close with a deficit of Rs.4,340. The Council may be permitted to avoid this deficit by making a further contribution from the General Fund to the E.E. Fund. Para 3(v) of the draft order asking the Council to make a further contribution of Rs.4,340/- from the General Fund to the E.E. Fund to avoid the deficit may be accepted.

The case may be returned to Education Deptt. U.O. with the above remarks.

V.K.

7.8.50

LA No: 29019-ID
11.8.50

ASSISTANT SECRETARY (12 AUG 1950) EDUCATION DEPARTMENT 23614

Edn (A)

The file relates to the Elementary Education Fund Budget for 1950-51 of the Municipal Council, Erode.

2. At present, Education tax is levied on buildings and agricultural lands in this municipality at 1 3/8 % of property rentals per half year and this is not in conformity with the provisions of Section 34(1) of the Madras Elementary Education Act, 1920 as amended. This Department has therefore suggested that Education tax may be levied on buildings and agricultural lands at 16 3/17 % and 39 2/7 % of property tax per annum respectively. LA Dept have stated that it is not desirable to have the rate of Education tax on agricultural lands higher than that on buildings and that therefore the rate of Education tax on agricultural lands may also be 16 3/17 % of property tax per annum as in the case of buildings. As the income from Education tax on agricultural lands is not much, there appears no objection to the suggestion of LA Dept being accepted.

3. As regards vacant lands, this Department accepted the proposal of the Commr., Erode Municipality to levy Education tax at 25% of property tax per half year. But LA have suggested that this may also be ~~xxxxx~~ to 16 3/17 % of property tax per annum so that there may be uniformity in regard to taxation on all the three classes of property. On a capital value basis this does not exceed the maximum prescribed viz 1/2 % of capital value per annum

The Suggestion of the Dept in this regard may also be accepted and the Canal given a direction to levy Excavation tax on vacant lands at 16 3/17 % of property tax per annum.

4. Subject to orders, suitable alterations have been made in the Penal (approved) to the draft placed below. ~~Warrants may be issued to the Collector (Exc) and Mr (L) for approval of para 2 (ii) of the draft as allied.~~

7.9.50
OB
7/9/50

12/9/80.

37