Sectt. II-27—30,000—24-10-44.

Edn + P.H (1945) Department.

MS SERIES.

①

G.O. No.	420 Edn
Dated	20.3.45

[Despatch Abstract.]

Budget Estimate – 1945-1946 – M.E.Fund – Ml.Cl. Tuticorin – Orders passed.

R.O.P.No.92-B-3/44-45

A 1774

Office of the
Director of Public Instruction,
Madras, Dated 23-1-1945.

SECRETARIAT
30 JAN 1945
EDUCATION AND PUBLIC HEALTH DEPT.

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

Submitted.

2 04305 ②

2. Revised Estimate for 1944-45.

The credit taken for Government grant under the proviso to sec.37 of the Act should be raised to Rs.4941 with reference to G.O.Nos.616 Edn., dated 21-4-44 and 674 Edn., dated 1-5-44.

3165
1776
4941

Ⓟ

3. The contribution from general funds may be raised to Rs.21850/- with reference to G.O.No.Ms.377 Edn., dated 9-3-44.

4. Expenditure under "ordinary" is in excess of the sanctioned budget. Further a sum of Rs.560/- is also provided under "capital - Library books and maps" as against a sum of Rs.400/- sanctioned in the budget. Sanction of Government is necessary for the excess expenditure.

5. ~~Rxxkxxx~~ Budget Estimate for1945-46:

The credit taken for Government grant under Sec.37 of the Act should be deleted as the Council is not eligible for equivalent Government contribution as per the amended act. However kind attention is invited to the covering letter of the Commissioner in which the circumstances under which the credit has been taken is clearly explained.

p 3

6. With reference to para 2 supra the credit taken for Government grant under the proviso to Sec.37 of the Act should be raised to Rs.4941/-

7. The credit taken for Rs.6130/- under "capital- Government grant" should be reduced to Rs.5950/- and this may be allowed to stand pending sanction of Government - Vide my letter R.C.No.

p.t.o.

2

: 2 :

1838-B/42, dated 15-9-1944.

8. No credit is taken from contribution from general funds.

9. The accommodation provided for 1 boys' school and 1 girls' school is inadequate, and that of another girls' school is inadequate and unsuitable. Steps should be taken to provide these schools with better accommodation.

10. Two girls' Schools are in need of additional equipment.

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

for Director of Public Instruction

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

RVR 29/1/-

Sd
29/1

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3 3 (3)

Enc. Vide sheet attached.
R.O.C.No.23839/44-B.1.

Tuticorin Municipal Office,
Dated the 3rd. January 1945.

8 JAN 1945
Ap 92. B3/1945
MADRAS

From
Sri A. Murugesam Pillai, B.A.,
Commissioner, Tuticorin Municipality, TUTICORIN.

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

Through
The Director of Public Instruction, MADRAS.
The Chairman, Municipal Council, TUTICORIN.

Sir,

Sub: Budget Estimate for 1945-46--Elementary Education Fund--Tuticorin Municipal Council--Submitted.
Ref: Circular letter C.No.3634-B/44 dated 9-10-44 of the Director of Public Instruction, Madras.

I submit herewith 2 copies of the extracts from the Budget Estimate of the Tuticorin Municipal Council relating to the Elementary Education Fund Account for 1945-46 together with 2 copies of the Council's resolution sanctioning the Budget for favour of Government's sanction. Two copies of my note dated 21-12-44 on the Revised Estimate for 1944-45 and Budget estimate for 1945-46 and 2 copies of the schedule of establishment are also submitted herewith.

The Council has in M.C.R.No.I(b) dated 29-12-44 sanctioned the increase of the Education Tax on buildings from 1/2% to 1% on the annual value per half year with effect from 1-4-45. I request that the Government may be pleased to accord their sanction for the increase of the Education Tax proposed by the Tuticorin Municipal Council with effect from 1-4-45 under sub-section (1) of section 34 of the Madras Elementary Education Act, 1920.

As a result of the interview the Chairman had with His Excellency the Governor and of the repeated representations made to Government this Council was informed by the Government in March 1944 that Government would provide in the Civil Budget Estimate of 1945-46 for making grants under section 37 of the Elementary Education Act to this Municipality and to other Local Bodies similarly placed as Tuticorin. A copy of the D.O. No.96/44-3 dated 6-3-44 received from the Private Secretary to His Excellency the Governor in the above matter is enclosed. Accordingly provision has been taken in the Budget Estimate of 1945-46 for a Government grant of Rs.29,510/= under section 37 of the Elementary Education Act, besides the usual subsidy of Rs.4,820/= under proviso to section 37 of the said Act. It is requested that the Government would be pleased to sanction the payment of a contribution equivalent to the gross Education Tax receipts.

The Director of Public Instruction sanctioned in his R.C. No.1838/B-42 dated 20-11-43 the construction of additional accommodation to the Municipal Girls' School, Melur and to the Devendakulam Boys' School. Credit was taken in the Budget Estimate for 1944-45 for a half grant from the Government for the above work. The work was not taken up this year for various reasons. The estimate for the above works has been revised with reference to current schedule of rates and it is proposed to take up the work in 1945-46. Credit has been taken in the Budget Estimate for 1945-46 for the half grant of Rs.6,150/= from Government for the above works.

P.T.O.

Provision made in the Budget Estimate in regard to equipment, accommodation etc., is based on the actual requirements of each school as reported by the Inspecting Officers of the Education Department.

A statement showing the rates at which payment of the Dearness Allowance to the teaching staff and other Education establishment provided for in the Budget Estimate is enclosed. 1a The amount of dearness allowance payable to the teaching staff and other Education staff is Rs.6,870/= in 1944-45 and Rs.9,420/= in 1945-46. In view of the precarious state of the Municipal Finance, the Municipal Council has resolved to request the Government to make a contribution towards the dearness allowance equivalent to the amount acutally incurred by the Municipality in that behalf in 1944-45 and 1945-46.

Forwarded

Chairman

S. Murugesan

4/1/45

COMMISSIONER.

Advance copy submitted direct to the Government, Education and Public Health Department together with a copy of the Commissioner's Budget note to the Council dated 21-12-44 and of the proceedings of the Council passing the Budget Estimate and Revised estimate.

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COPY of the D.O. letter from the Private Secretary to ~~xxx~~ His Excellency the Governor of Madras No.96/44-3 dated 6th. March 1944 to the Chairman, Municipal Council, Tuticorin.

I am desired to refer to the representation which you made to His Excellency during your interview at Tuticorin on the subject of ~~xxx~~ a Government contribution to the Tuticorin Municipality equal to the education tax levied by the Municipality.

His Excellency has looked into the matter and finds that there are 27 municipalities in the same position as Tuticorin which did not levy education tax prior to the amendment Act of 194[illegible] and which are consequently ineligible for a Government contribution.

The question of giving a contribution in these cases up to certain limits was considered as a Part II scheme for 1943-44 and in anticipation that the scheme would be accepted the Tuticorin Municipality along with a number of other municipalities was provisionally asked to take credit for a Government grant in its budget. The scheme was, however, dropped and the provisional credit was therefore cancelled. The cost of the scheme was estimated at Rs.5.84 lakhs per annum and it is not too late to consider it in connection with the budget for 1944-45. His Excellency has however ordered that it should be examined again next year in connection with the budget for 1945-46. In view of the large sums involved, His Excellency regrets that he is unable to do anything further in the matter at present.

Yours sincerely,

(Sd.) XX XX

SA/3.1.45.

3/1/45

REVISED ESTIMATE FOR 1944-45 & BUDGET ESTIMATE FOR 1945-46.

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EXPLANATORY MEMORANDUM BY THE COMMISSIONER.

--:0:--

A - GENERAL ACCOUNT - Receipts:--

When preparing the Budget Estimate of 1944-45, the opening balance was estimated at Rs.57,150/-; but the actual opening balance on 1-4-44 was Rs.88,970/-. This increase was mainly due to the facts that out of the provision made for expenditure under capital works in 1943-44, nearly Rs.28,000/- was left unspent and that the actual income of 1943-44 exceeded the estimate under certain heads, such as licence fees etc. Under General Taxation, there is a decrease in revenue of about Rs.11,000/- in the Revised Estimate of 1944-45 as compared to the Budget Estimate of 1944-45. This is due to the fact that, in the disposal of revision petitions preferred against the assessments made in the quinquennial revision, it was found necessary to reduce the assessments to a lower level than was anticipated last year at the time of framing the Budget. The collections under taxation are taken as 95% of the demand.

The main item of revenue under "Management" is the rent of Rs.200/- per mensem on the old Municipal Conservancy Depot which is used by the Madras Fire Service. There is a proposal to buy up the premises by the Government for the Madras Fire Service and if this matures, the ordinary receipts of rent taken credit for in 1945--46 will have to be deleted and the cost paid to the municipality for the structures constructed from Municipal Funds, will have to be credited under "Capital Receipts."

Under "Communications", an extraordinary receipt of Rs.12,000/- has been taken credit of in the Revised Estimate of 1944-45 by the diversion of that amount from the Water & Drainage Account (with the sanction of the Government in G.O.No.Ms.1494 P.H., dated 25-5-44) to enable the municipality to pay off fully the balance of the Government loan taken in 1927--28 for paving the Beach Road. This amount is also shown as expenditure under "Communications - Ordinary." The amounts taken credit for toll contributions etc., in the Revised Estimate of 1944-45 and Budget Estimate of 1945--46 are Rs.39,800/- and Rs.22,920/- respectively as per orders of the Government.

The main item of receipts under the Public Health Account is the Scavenging tax on properties, which gives a net revenue of about Rs.20,000/-.

Under "Remunerative Enterprises," the income of 1945--46 is taken as Rs.52,640/- as against Rs.58,370/- taken credit of in the Revised Estimate of 1944-45. The estimated receipts of 1945-46 represent the lowest receipts for the previous five years.

A - GENERAL ACCOUNT - Expenditure - Ordinary:--

Management: Provision has been made for the cost of the existing staff and for the following additional staff considered essential:-- (1) One Lower Division clerk, (2) One Record [illegible] and ([illegible]) two watchmen for the office. Provision has also been made for the annual repayment of the amounts diverted from the Xxxxxxx&xxxx Water & Drainage Tax Fund for the construction of the Municipal Office Building.

Communications: Against the provision of Rs.27,570/- made in the Budget Estimate of 1944-45 for the maintenance of the roads, it is proposed to provide only Rs.23,000/- in the Revised Estimate of 1944-45 and Rs.24,000/- in the Budget Estimate of 1945--46. Provision has been made in the Revised Estimate of 1944-45 for the repayment of Government loan taken for paving the Beach Road. Provision has also been made in the Revisedx Estimate and Budget Estimate for the annual repayment of the amount diverted from the Water & Drainage Tax Fund for roads.

Education other than Elementary:- Provision has been made for a contribution of Rs.1000/- to the Adult Education Committee, Tuticorin, in the Revised Estimate of 1944-45 as per resolution of the Council. An annual contribution of Rs.125/- to the Tuticorin Scout Association is also provided in both the Budget Estimates. The cost of maintenance of the Municipal Jubilee Library and 10 Municipal public reading rooms is estimated at Rs.2,750/- in 1944-45 and 1945-46. Provision has been made in the Revised Estimate of 1944-45 for the maintenance of the existingx four radios and the two xxxxxxx additional radios which have been received and will be installed shortly; and in the Budget Estimate of 1945--46 for the maintenance of a total of 8 radios for public broad-casting.

Public Health: Medical Relief:-- The provision in the Revised Estimate of 1944-45 includes a sum of Rs.2,000/- being contributionx to Red Cross Fund and of Rs.2,000/- to the Poor Home, as per resolutions of the council passed during the current year. The expenditure provided for the maintenance of the Municipal Women & Children's Dispensary is Rs.6,550/- and Rs.7,410/- respectively for 1944-45 and 1945-46.

Public Health: Preventive Medicine:- The total expenditure in 1945--46 is estimated at Rs.1,47,150/- against Rs.1,35,910/- in the Revised Estimate of 1944-45. The increase is due to increase in dearness allowance to the staff, an increased provision of Rs.2,000/- under contingencies etc. A provision of Rs.3,800/- has been made for repairs to the General Burial Ground in 1944-45 and a further provision of Rs.6,000/- in the Budget Estimate of 1945--46, as the Burial Ground had been left without being attended to for several years and a good deal of repair is now found essential and urgent: Rs.1,000/- isx provided for the repair of the Infectious Diseases Hospital in 1945--46. Provisions have been made both in the Revised Estimate of 1944-45 and in the Budget Estimate of 1945--46 for the usual annual contribution of Rs.1,200/- to the Maternity and Child Welfare Centre of the Tuticorin Ladies' Association and of a similar sum to the St. Vincent De' Paul Society for leprosy Relief Work.

Remunerative Enterprises:- The main items of expenditure are:-- Rs.5,690/- (1944-45) and Rs.5,340/- (1945--46) for the maintenance of the Parks; Rs.3,430/- (1944-45) and Rs.2,760/- (1945--46) for the maintenance of the Town Survey and Rs.1,610/- (1944-45) and Rs.1,150/-

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(1945--46) for the maintenance of the Bus Stand. The above provision includes a sum of Rs.1,500/- for repairs to Parks and of Rs.1,500/- for repairs to the Municipal Markets.

B. LIGHTING ACCOUNT.

The receipts under this account are made up of only the Lighting Tax on buildings and lands. The net tax revenue expected is Rs.30,240/- in 1944--45 and Rs.31,180/- in 1945--46. Asxx per instructions of the Assistant Examiner of Local Fund Accounts, the charges incurred in the electric lighting of the streets are alone debited to this account and the charges for maintaining kerosene lights xxx etc. are debited to "II - Communications - 3(8) Lighting". The expenditure provided for 1944-45 is Rs.35,890/- and for 1945--46 Rs.31890/-. The minimum charges payable for electric energy are Rs.22,500/- per year. In the current year, the maintenance charges, have increased by leaps and bounds and are expected to amount to Rs.8,400/- on account of the increased cost of electrical goods etc. It is expected that the situation would ease considerably by next year and prices will assume normal: and in this view Rs.4,400/- only is provided for maintenance in the Budget Estimate of 1945--46. If this expectation is not fulfilled, a contribution will have to be made in 1945--46. Xxxxxxxx from "A - General Account" to "B - Lighting Account - Ordinary", as the balance in the latter account is only Rs.270/- as per the budget forecast for 1945--46. It seems that in 1946--47, the Council will have to raise the level of the Lighting Tax on buildings by about 1/2% of the annual value per half year to make the lighting service efficient.

C. ELEMENTARY EDUCATION ACCOUNT.

The total ordinary receipts in 1944-45 (Revised Estimate) is estimated at Rs.37,340/- takingxx into account (1) the net Elementary Education tax of Rs.14,160/- at 1/2% of the annual value per half year onx buildings and at 1/64% of the capital value ofx lands per half year (2) Government grant of Rs.4,820/- under proviso to section 37 of the Elementary Education Act and (3) a contribution of Rs.18,400/- from A - General Account As it is not possible to continue to pay any contribution from "A - General Account" in 1945--46, it is proposed to increase the Education Tax on Buildings to 1% of xxxxxx the annual value per half year. This will give a gross collection of Rs.29,100/- and a net tax revenue of Rs.27,510/- credit for this amount has been taken on the Budget for 1945--46. As a result of the interview thex Chairman had with His Excellency the Governor and of the repeated representations made to Government, it was learnt that the Government would provide in the Civil Budget Estimate of 1945--46 for making grants under section 37 of the Elementary Education Act, to this municipality and to other local bodies similarly placed as Tuticorin. Accordingly provision has been taken in the Budget Estimate of 1945--46 for a Government Grant of Rs.29,100/- under section 37 of the Elementary Education Act, besides the grant of Rs.4,820/- under proviso to section 37. The total ordinary receipts in 1945--46 are therefore expected to be Rs.61,590/-.

Provision is made for the continuance of the existing staff only and also for half the cost of the buildings to be constructed for the extension of the Sevendakulam Boys' School and Melur Girls' School buildings, the others half being met from Government grant. The total expenditure under the "ordinary and capital" amount to Rs.56,280/- against the total ordinary and capital receipts of Rs.68,320/- (including the opening balance). The balance is therefore Rs.12,040/-.

D. WATER SUPPLY ACCOUNT.

This account opened on 1-4-44 with a balance of Rs.32,190/-. The total receipts (ordinary) in 1944-45 are expected to amount to Rs.2,94,470/- which includes the sum of Rs.1,78,140/- being the sale proceeds of some of the Government securities which this council held as investments of the Water & Drainage Tax Fund. The total ordinary expenditure in 1944-45 is estimated at Rs.3,19,370/-. This includes the sum of Rs.1,77,900/- to be paid to Government in final repayment of all the Water Supply loans. (Vide G.O.No.Ms.1494 P.H., dated 25-5-44). A sum of Rs.15,000/- has been invested from the Ordinary account in the National Savings Certificates & this has been duly provided for in the Revised Estimate. The total ordinary receipts and expenditure (without taking into account the opening balance), for 1945--46 are Rs.~~[illegible]~~ 93,990/- and Rs.1,02,410/-. The main items of ordinary expenditure besides the payment of salary for the water supply staff are "contingencies" for maintenance of engines, and pumps etc., Rs.45,000/- As the debt is to ~~xxfukk~~ be fully repaid in 1944-45, the usual annuity of Rs.24,330/- is not provided for in the Budget Estimate of 1945--46.

Provision is made in the Revised Estimate and Budget Estimate for payment of dearness allowance to the staff at the rates sanctioned by the Government. This amounts to Rs.11,570/- in 1944-45 and Rs.12,980/- for 1945--46. Provision is also made for the appointment of one driver and cleaner from 1--1--45 for the gas-plant lorry purchased for the transport of materials to Vallanad.

The following capital works are provided for:--

Revised Estimate of 1944-45.

		Rs.
1)	Extension of Smithy shed and stores in Vallanad.	3,000/-
2)	Balance of work for III Pumping Unit.	11,800/-
3)	Cost of one three ton lorry chassis with Gasplant and body.	8,700/-

NOTE:- Item (2) is a half-grant work.

Budget Estimate ~~xx~~ for 1945-46.

		Rs.
1)	Infiltration Wells.	2,800/-
2)	Quarters for additional staff.	6,000/-
3)	Extension of Distribution mains which had been previously sanctioned and kept pending due to war.	10,000/-
4)	IV Pumping set.	40,000/-
5)	Drains and Culverts.	4,000/-

NOTE:- Items (1) and (4) are half-grant works.

The half-grants payable by the Government for the capital works have been duly taken credit of. The balance in the Water supply account (both ordinary and capital) is expected to be Rs. 9,090 - on 31--3--1946.

E. TOWN PLANNING FUND ACCOUNT.

This fund is maintained entirely by the contribution paid to it from "A - General Account" - the contribution being equal to the expenditure under "Ordinary" and "Capital" in this account.

The ordinary expenditure consists mostly of the cost of the Town Planning Establishment and amounts to Rs.4,460/- in 1944-45 and Rs.8,100/- in 1945--46. The cost of the additional staff recently sanctioned by the Council at the instance of the Director of Town Planning and Inspector of Municipal Councils has been provided for from 1--1--1945. Hence the large increase in cost in 1945--46 over 1944-45. The full amounts of ordinary expenditure estimated for the Revised Estimate of 1944-45 and the Budget Estimate of 1945--46 have been taken credit as Receipts in this account as contribution from A-General Account.

No capital work is expected to be incurred in 1944--45. As the Government have recently ordered in G.O. No.Ms.3371 P.H., dated 4--12--44 that the house-site plots in Town Planning Scheme 'A'-Part I may be sold in public auction after laying the approach roads and main roads, an expenditure of Rs.20,000/- for this work is estimated in 1945--46 and this has been provided for under "Capital". As for the sale proceeds of the house-site plots that might be sold in 1945--46, only a token credit of Rs.30,000/- has been taken under "Capital", leaving a balance of -- Rs.10,000/- under the Capital account.

A.--GENERAL ACCOUNT - CAPITAL.

A list of capital works provided for in the Revised Estimate of 1944-45 and in the Budget Estimate of 1945--46 is appended. It will be seen that the total estimates of capital works amount to Rs.48,240/- for 1944--45 and Rs.37,040/- for 1945--46.

FINANCIAL POSITION OF THE GENERAL ACCOUNT AND CLOSING BALANCE.

The position is as follows:-

Receipts	Budget Estimate 1944-45.	Revised Estimate 1944--45.	Budget Estimate 1945--46
A-General Account Ordinary I to VI.	2,79,930	3,12,560	2,76,370
~~-do- Capital II Communications.~~			
Add Opening balance.	57,150	~~320~~ 88,970	~~15,000~~ ~~18,030~~ 47,710
	3,37,080	~~4,01,850~~ 4,01,530	~~3,39,400~~ 3,34,080
Deduct - Contributions to:-			
1) General Account - Capital	27,230	47,920	22,040
2) Elementary Education Account - Ordinary.	21,020	18,400	. . .
-do- Capital.	. . .	560	. . .
3) Town Planning Fund Account - Ordinary.	4,100	4,460	8,100
4) -do- - Capital.	5,000	. . .	. . .
5) [illegible] & Drainage Tax [illegible].	1[illegible]0	14,030	1[illegible],970
[illegible]	[illegible]	[illegible],170	[illegible]4,110

Net receipts after the above	Contributions	3,15,360. ~~3,15,680~~	2,79,970 ~~2,95,29~~
Deduct Expenditure - Ordinary.		2,67,650	2,68,310
		~~48,030~~ 47,710	~~26,980~~ 11,660

The general financial position has deteriorated because of the large amount of dearness allowance paid to the staff. The dearness allowance payable to staff from "A - General Account" as per Budget Estimate and Revised Estimate of 1944-45 is as follows:--

	Budget Estimate of 1944--1945	Revised Estimate of 1944--1945
A-General Account.	Rs.34,450/-	56,630/-
C-Elementary Education Account.	6,870/-	9,220/-
E-Town Planning Account.	630/-	890/-
	Rs.41,950/-	66,740/-

The dearness allowance payable in 1945--46 is estimated as follows:--

A - General Account.	Rs.63,020/-
E - Town Planning Account.	1,830/-
	Rs.64,850/-

The dearness allowance payable to the Elementary Education Department Staff for 1945--1946 is -- Rs.9,420/- and this is met entirely from the Elementary Education Account as it would become self supporting from 1--4--45.

By providing for the increase of the Education Tax on buildings to 1% of the annual value per half year from 1--4--45 and ~~xxx~~ for the equal contribution from the Government under section 37 of the ~~Mxx~~ Madras Elementary Education Act, the Council is saved of the obligation to pay any contribution to the Elementary Education Account from its General Account from 1--4--45; and yet, as against the opening balance of Rs.88,970/- on 1--4--44, the Council can expect to leave a closing balance of Rs.~~26,980~~ 11,660/- only on 31--3--1946. A perusal of the list of capital works will show that provision has been made only for the absolute minimum of amenities required. It has to be realised that this position is brought about by the provision of an expenditure of so much as Rs.66,740/- for 1944-45 and Rs.64,850/- for 1945--46 for the payment of dearness allowance to the staff.

TUTICORIN MUNICIPAL OFFICE, (Sd.) A. MURUGESAN,
DATED THE 21st.DECEMBER 1944. COMMISSIONER.

NV/23.12.44.

APPENDIX.

CAPITAL WORKS.

Revised Estimate 1944--45.		Budget Estimate 1945--46.	Rs.
I. Management.		**I. Management.**	
1) Septic Tank.	Rs.2,500/-	1) Wire netting of Record Room.	240/-
2) Other items.	500/-	2) Out houses.	1,000/-
	3,000/-		1,240/-

II. Communications.

Revised Estimate 1944--45.		Budget Estimate 1945--46.	Rs.
1) Approach Road to Sewage Farm.	760/-	1) Concreting of roads on 75% grant from Provincial Road Fund	20,000/-
2) Gravelling new roads in Muthukrishnapuram.	1,040/-		
3) Retaining wall for Railway Feeder Road.	770/-		
4) Foot-bridges across Tuckle Channel.	700/-		
5) Kerb Stone fixing.	13,200/-		
6) Jutkah Stand in Railway station Road.	3,000/-		
	19,470/-		20,000/-

III. Education other than Elementary

Revised Estimate 1944--45.		Budget Estimate 1945--46.	Rs.
Radio & Public Amenities:-			
1) Radio Room in Diraviapuram.	1,500/-	1) Two Radio Sheds.	3,000/-
2) -do- Sevendakulam School.	200/-		
3) Wiring for the above two.	500/-		
4) Radio protection.	480/-		
5) Out of pocket expenses payable to Government for four Radio sets.	1,600/-		
	4,280/-		3,000/-

IV. Public Health - Preventive Medicine.

Revised Estimate 1944--45.		Budget Estimate 1945--46.	Rs.
1) Model carts for conservancy.	500/-	1) Urinals.	2,000/-
2) Benches for Sanitary Inspectors.	190/-	2) Public latrines.	3,000/-
3) Cost of two conservancy motor lorries with fittings.	17,000/-	3) Conservancy carts.	1,000/-
4) Sheds for -do-	3,000/-	4) Acquisition of trees in land to be alienated for Scavengers' colony.	1,800/-
	20,690/-		7,800/-

V. Remunerative Enterprises.

Revised Estimate 1944--45.		Budget Estimate 1945--46.	Rs.
Compound wall for Gibsonpuram Park and provision of benches for Vandimarichiamman Koil Park.	800/-	Land acquisitionx for Bus stand.	5,000/-
TOTAL - CAPITAL.	Rs.48,240/-	TOTAL - CAPITAL.	Rs.37,040/-

3.1.45

A Murugesan
Commissioner 3.1.45

EXTRACT FROM THE PROCEEDINGS OF THE TUTICORIN MUNICIPAL COUNCIL PASSED AT ITS EXTRA-ORDINARY MEETING HELD IN THE COUNCIL HALL IN THE RAO BAHADUR CRUZ FERNANDEZ BUILDINGS ON FRIDAY THE 29th. DECEMBER 1944 at 6 P.M.

RESOLUTION NO.I(1) & (2) dated 29-12-1944.

I. (1) The revised Budget Estimate for 1944-45 & (2) the draft Budget estimate for 1945-46 of the Tuticorin Municipality prepared by the Municipal Commissioner together with his note thereon dated 21--12--1944.

(23542/44-B.1.)

P.T.O.

RESOLUTION NO.1 DATED 29--12--1944.

I. (a) The Council do not propose to make any increase in the level of the taxation existing at present.

(b) The Council sanctions the reduction of the Property Tax on buildings for General Purposes by 1/2% of the Annual Value per half year and the increase of the Education Tax on buildings by 1/2% of the Annual Value per half year with effect from 1--4--45.

(c) It is also resolved that the Government will be requested to contribute a subsidy equal to the total amount of the Education Tax at least from 1--4--45.

II. In order to compensate for the reduction of taxation under the General Accounts the following cuts will be effected in the proposals of the Commissioner:--

(1) Rs.2,000/= proposed to be contributed to the Red Cross in 1944-45.

(2) Rs.2,000/= proposed to be contributed to the Poor Home in 1944-45.

(3) Rs.3,000/= proposed for two Radio XXXX sheds in 1945-46.

(The council will maintain only 6 radios in 1945-46.)

(4) Provision made for concreting of roads in 1945-46 will be deleted.

(5) Provision of Rs.5,000/= for the acquisition of Bus Stand site will be deleted.

III. (a) The following items of expenditure for which provision has been made by the Commissioner in the Budget are - sanctioned:--

(1) The annual contribution of Rs.125/= to the Tuticorin Scout Association for 1945-46.

(2) The usual annual contribution of Rs.1,200/= (payable monthly) for 1945-46 to the Ladies' Association for the maintenance of their maternity and Child Welfare Works.

(3) The usual annual contribution of Rs,1,200/= (payable monthly for 1945-46 to the St. Vincent De' Paul Society, Tuticorin for Leprosy Relief Work done by them at - Tuticorin.

(4) The appointment of an additional clerk for the office on Rs.30-3/B-45-2½/B-50.

(5) The appointment of an attender for the record room on Rs.19-2/B-25-1/B-30.

(6) The appointment of 2 watchmen for the municipal office on Rs.12--16 each.

(7) The appointment of one driver and cleaner for the lorry purchased for transportation of oil etc., to the Head Works, Vallanad, from the date of appointment.

(b) The following proposals for which no provisions have been made by the Commissioner in the Budget were considered and it is resolved that they need not be sanctioned now, in view of the present financial position of the Municipality:—

(1) The appointment of an additional Elementary Higher Grade Teacher for the Municipal Muslim Boys' School, Regumathullapuram to relieve the Headmaster to devote his attention more to the supervision work and placing each of the standards IV and V each under a separate teacher.

(Approximate cost - Rs.400/=.)

(2) Purchase of a Frigidaire for keeping vaccine etc., (Health Officer's proposal).

(Approximate cost - Rs.1,000/=.)

(3) Maternity & Child Welfare Centre - Women Medical Officer, one Health Visitor, 2 midwives and 6 Ayahs to be appointed if funds permit (Approximate cost Rs,4,200/=.)

(4) The appointment of an additional clerk for the Health Department. (Cost Rs.480/=.)

(5) Appointment of a watchman on Rs.7--8--0 for the Girls' School, Shanmugapuram. (Cost - Rs.270/=.)

(6) Appointment of an additional secondary grade Teachers for Standard VI and an additional Elementary Higher Grade Teacher for Standard II in the Municipal Girls' School, Shanmugapuram (Cost - Rs.880/=.)

(7) Mahazir from the residents of Shanmugapuram requesting to supply the following papers to the Municipal Reading Room, Shanmugapuram.

Dhinamani.
Illustrated Weekly of India.
Dravida Nadu.
Kudiarasu.

The following dailies are now supplied.

1) Indian Express.
2) Viduthalai.
3) Swadesamitran.
4) Thanthi.

(Approximate cost of proposal is Rs.75/=.)

(8) Letter dated 26-7-44 of the Secretary of the South Indian Liberal Federation requesting to supply the following journals to all the Municipal public reading rooms:—

1) Dravida Nadu.
2) Kudiarasu.
3) Nagra Thuthan.
4) Dravidamoney.
5) Tamil Ulagam.

(Approximate cost - Rs.220/=.)

IV. In view of the present precarious state of the Municipal finance, the Government will be requested to make a contribution towards dearness allowance equivalent to the amount actually incurred by the Municipality in that behalf.

V. The Government will be requested to revise the scale of pay and pay applicable to all municipal peons from Rs.12--16 to Rs.15--25-

VI. Subject the modifications contained in resolutions I and III above, the revised Estimate for 1944-45 and the draft Budget for 1945--46 are passed.

(Sd.) C. David,
Vice Chairman,
29--12--44.

(True Copy)

SAp3.1.45.

31-1-45

Commissioner.

2

Tuticorin Municipality

Budget Estimate of the Elementary Education Fund for 1945-46

11 A

Serl. No:	Head of account	opening balance	Receipts.	Expenditure	Closing balance
1	Ordinary	590	55060	430,30	12620
2	Capital	–	13 250	13250	—
	Total	590	68310	56280	12 620

Tuticorin Municipal office,
Dated . 3 — 1 — 45 } 3.1.45

R. Murugesan 3.1.45
Commissioner

+ 50060
43030
+1
+

29510
15050
14460

17890
14160
3730

Tuticorin Municipality

Budget Estimate of the Elementary Education fund Account 1945-46

Receipts

12

Serial No:	Actuals of 1943-44	Revised Estimate for 1944-45	Head of Account	Budget Estimate for 1945-46	Remarks: Revised Estimate for 1944-45	Remarks: Budget Estimate for 1945-46
			Ordinary			
	5164	5410	Opening balance	4111 590		
1			Education tax		1. Education tax at ½% of the Annual value of the buildings and at 1/64% of the capital value of vacant lands per half year	1. Education tax at 1% of the annual value of the buildings and at 1/64% of the capital value of vacant lands per half year from 1.4.45
	14538	15050	Grass collections	29510		
	883	890	Deduct collections charges	1620		
	13655	14160	Net	27890		
2	~~49~~ Rs		Fines and penalties under the Elementary education Act			
3			Income from investments etc;			
4			School fees			
5			Contributions			
6	103	60	Other receipts	60		
7			Government grant			
			(i) Under section 37 of the Elementary Education Act	29510		
	4941	4941 4870	(ii) Under proviso to section 37 of the Elementary Education Act	4870	4941	
8	17050	18400 21850	Contribution from the General Account			
9			Investments realised			
10			Advances recovered			
	192	200	Deduct refunds	200		
			Deduct amount transferred to capital	7120		
	35,557 Rs ~~35667~~	37290	Total	55010		
	49	50	Add amount relating to endowments shown under A. Endowments Account (For details vide sub. account	50		
	35606	37340	Grand Total	55060		
1			Government grants	6130	5930	
2		350	Contribution from General account ordinary	~~7120~~	5930	1. Govt. grant Rs 6130. This represents half contribution on the following works sanctioned by the director of
3			Add amount transferred from ordinary	7120		
		350	Total	13		

4111
29510
60
4941
50
38672
200
38472
5950
7120
~~53312~~
51542
56280
4742

13,250
5,930
7,320

⑭ 49

Tuticorin Municipality

Budget Estimate of the Elementary Education fund account for 1945-46

Expenditure

13

Serial No.	Actuals of 1943-44	Revised estimate for 44-45		Head of account	Budget Estimate for 45-46	Remarks.
				Ordinary		Budget Estimate for 1945-46
			1	Staff:—		1. Staff masters Rs. 26020 includes provision for all existing staff plus one manual training teacher for all boys schools
				salaries & allowances		
	24590	25540		Masters	26020	
	5377	8500		Dearness allowances	8700	
				Clerks & servants.		
	1361	1580		Contribution to provident fund	1590	
				Travelling allowances		
				Stipend of teachers sent for training.		
			2	Contingencies and equipments -		
				Contingencies.		
	2390	2680		House rent	2870	2. House rent. The rates of rent have increased in certain cases hence the increase over 44-45
	1501	2000		Other items	2000	Other items Rs. 2000 includes provision of Rs 100 for books & slates for poor schedule caste pupils and provision for purchase of certain articles recommended by the inspecting officers
				Equipment—		
	17	400		Furniture and apparatus	400	
	9	200		Library books & maps	200	
		100		Other items	100	
	75	100	3	Prizes & scholarships	100	
		800	4	Repairs to buildings	1000	
			5	Interest on and repayment of debt		
			6	Investments made		
			7.	Advances recoverable		43030 1620 44650
	35320	41900		Total Elementary Education	42980	
		50		Add amount relating to Endowments shown under H. Endowments (For details vide subsidiary account)	50	
	35320	41950		Grand Total	43030	
				Capital		
			1	Lands & buildings	12250	1. Lands and buildings
	38	560	2	Equipment 1) Furniture and apparatus 2) Library books & maps 3) Investments made 4) Other items	1000	(1) Additional accommodation to the Sevendakulam boys schools Estimate sanctioned Rs 6650 (2) Do for Helen Girls school Estimate sanctioned Rs 5600
	38	560		Total		Total 12250
				Add amount relating to Endowments shown under H. Endowments (For details vide subsidiary account)	13250	
	38	56				

14

TUTICORIN MUNICIPALITY.

BUDGET 1945--46 - SCHEDULE [illegible] ESTABLISHMENT. (Elementary Education)

(15)

Serial No. (1)	Name. (2)	Designation. (3)	Scale of pay. (4)	Actual pay on 1--4--1945. (5)	Remarks. (6)
X.	X.				
	MELUR BOYS' SCHOOL.			Rs.	
1.	S. Ganesa Iyer.	Headmaster.	30--3/2--45--2/2--5.	45 + 4	Headmaster allowance.
2.	M. Subramanian.	Assistant.	-do-	30/-	
3.	M. Sankara Iyer.	-do-	23--2/2--45.	29 + 1 P.P.	
4.	J. C. Paramananthan.	-do-	-do-	29 + 1 P.P.	
5.	S.V. Kulathu Iyer.	-do-	-do-	29 + 1	
6.	S. Paranjothi.	-do-	-do-	29 + 1	
7.	P. Ramiah Pillai.	-do-	-do-	29 + 1	
8.	A.M. Arputham Pillai.	-do-	-do-	25/-	
9.	V. Anthonymuthu Pillai.	-do-	-do-	23/-	
10.	S. Carr Pandian.	-do-	-do-	23/-	
	VADAKKUR BOYS' SCHOOL.				
1.	S.V. Thiruvenkatachari.	Headmaster.	30--3/2--45--2/2--55.	33 + 4	Headmaster allowance.
2.	S. Soosai Vanakkam.	Assistant.	23--2/2--45.	23/-	
3.	D. Gnanamuthu.	-do-	-do-	29 + 1	
4.	N. Chidamabaram Asary.	-do-	-do-	23/-	
5.	K. Rajagopal.	-do-	-do-	29/-	
6.	N. Palanisamy Doss.	-do-	-do-	29 + 1	
7.	P.S. Sankaranarayana Pillai.	-do-	-do-	25/-	
8.	Mrs. J. Packiathai.	-do-	-do-	35/-	
	MUNICIPAL BOYS' SCHOOL, SHANMUGAPURAM.				
1.	S.D. Devadoss.	Headmaster.	30--3/2--45--2/2--55.	30 + 4	Headmaster allowance.
2.	P. Sudalaimuthu Asary.	Assistant	23--2/2--45.	29 + 1 P.P.	
3.	Arthur Philip.	-do-	-do-	29 + 1 P.P.	
4.	P.V. Koil Pillai.	-do-	-do-	29 + 1 P.P.	
5.	P. Antonimuthu Pillai.	-do-	-do-	29 + 1 P.P.	
6.	S. Chelliah Pillai.	-do-	-do-	23/-	
7.	A. K. Gomathinayagam Pillai.	-do-	-do-	23/-	
8.	S. Arulraj Gnaniah.	-do-	-do-	29 + 1 P.P.	
	MUNICIPAL BOYS' SCHOOL, SEVENDAKULAM.				
1.	S.M. Gomathinayagam.	Headmaster.	30--3/2--45--2/2--55.	33 + 4	Headmaster allowance.
2.	A. Viagappa Pillai.	Assistant.	23--2/2--45.	29 + 1 P.P.	
3.	A. Thangaraj.				

	(2)		(4)	(5)	(6)
5.	P.S. Kajamoideen Sahib.	ssistant.	20--2/2--24--1/2--28.	22	
6.	S. Mohammed Nannajan.	-do-	-do-	20 + 1	

MUNIIPAL MUSLIM BOYS' SCHOOL, REGUMATHULLAPURAM.

1.	A.S. Paul Pandian.	Hadmaster.	30--3/2--45--2/2--55.	30 + 4	Headmaster allowance.
2.	G. Mohammed Kasim Sahib.	ssistant.	23--2/2--45.	25	
3.	Syed Adam Shah Sahib.	-do-	20--2/2--24--1/2--28.	24 + ½ PLP.	
4.	Mohammed Peer Khan Sahib.	-do-	-do-	25	

MUNIIPAL GIRLS' SCHOOL, SHANMUGAPURAM.

1.	Mal Sornammal.	Hedmistress.	30--3/2--45-2/2---55.	49 + 5	Headmistress allowancesx
2.	Aurora Faith David.	ssistant.	-do-	30	
3.	Mrs. P.V.C.Janaki.	-do-	-do-	30	
4.	" Daisy Koilpillai.	-do-	-do-	30	
5.	Y.Swamiadial.	-do-	23--2/2--45.	29	
6.	Devamani Samuel.	-do-	-do-	35	
7.	Catherine Fernandez.	-do-	-do-	33	
8.	Ranjitham Victor.	-do-	-do-	31	
9.	Gnanamoni Misquith.	-do-	-do-	27 + 1.	
10.	E. Rosalind.	-do-	-do-	29	

MUNICIPAL GIRLS' SCHOOL, DRAVIAPURAM.

1.	A. Mary.	Headmistress.	30--3/2--45--2/2--55.	33 + 4	Headmistress Allowance.
2.	Mrs. Mary Jeevamani.	Assistant.	23--2/2--45.	31	
3.	" S. Gnanatheebam.	-do-	-do-	31	
4.	" G. Gnanam.	-do-	-do-	29	
5.	" G. Packiam.	-do-	-do-	31	

MUNICIPAL MELUR GIRLS' SCHOOL.

2.	Mrs. R. Arokiasamy.	Headmistress.	30--3/2--45--2/2--55.	36 + 4	Headmistress allowance.
2.	" T. Devakirubai.	Assistant.	23--2/2--45.	35	
3.	" Seethithai.	-do-	-do-	31	
4.	S. Devanesam.	-do-	-do-	29	
5.	S. Mary Paripoornam.	-do-	-do-	31	
6.	S. Gnanadevamani.	-do-	-do-	34	
7.	Kanagamoni Samuel.	-do-	-do-	31	
8.					

1.	P. Mariammal.	Headmistress.	23--2/2--45.	35 + 4	Headmistress allowance.
			-do-		

29

15

TUTICORIN MUNICIPALITY.

STATEMENT SHOWING THE RATES OF DEARNESS ALLOWANCE SANCTIONED BY THE TUTICORIN MUNICIPAL COUNCIL TO THE MUNICIPAL STAFF AND THE TOTAL COST DEBITABLE TO EACH ACCOUNT in 1944--45 AND 1945--46.

I. (a) Rates of Dearness Allowance from 1-4-44 to 30-5-44 (According to G.O.No.179, L.A., dated 29--1--44)

Emoluments of Municipal servants.		Monthly rates of allowance.
	TUTICORIN.	
(i) Below Rs.40/- per mensem	--	Rs.8--8--0
(ii) From Rs.40/= upto Rs.125/=	--	11--0--0
	HEAD WORKS, VALLANAD.	
(i) Below Rs.40/- per mensem	--	Rs.6--8--0
(ii) From Rs.40/- upto Rs.125/=.	--	9--0--0

(b) Rates of Dearness allowance per mensem sanctioned by Government in G.O.No.1593, L.A., dated 18-7-44 from 1-6--44 onwards:-

---

Emoluments of Municipal servants.		Monthly rates of allowance
(1) Below Rs.40/- per mensem	--	Rs.10/-
(2) From Rs.40 upto Rs.200 per mensem	--	Rs.13/=.

II. Total cost debitable to C. Elementary Education Fund Account:-

(i) Revised Estimate for 1944-45	--	Rs.9,220/=.
(ii) Budget Estimate for 1945--46	--	Rs.9,420/=.

S. Murugesan
3.1.45
COMMISSIONER.

SA/3.1.45. [illegible] 3.1.45

Tuticorin Municipality
Budget Estimate of the Elementary Education Fund Account
1945-46

1. No. of schools on the date of the submission of the Budget

Number of schools having as the highest class.

Standards								
8th	7th	6th	5th	4th	3rd	2nd	1st	Remarks
1			9					

2. No. of schools proposed to be opened on the ensuing year

Nil

3. Total number of teachers employed in all schools under the management of the local body on the date of submission of the budget the scale of pay in force and the number of teachers in each grade

	Grade	Men teachers		Woman teachers		Remarks
1	Secondary	Rs30-3/2-45-2-55	7	Rs30-3/2-45-2-55	6	
2	Elementary higher	Rs23-2/2-45	31	Rs.23-2/2-45	20	
3.	Elementary lower	Rs20-2/2-24-1/2-28	5	Rs20-2/2-24-1/2-28	-	
4	Drill master	Rs30-1/2 A-40	1			
5	Manual training instructor	Rs 20-1/3-24-2/3-30	1			

4. No: of additional teachers to proposed to be employed in.
   1) Existing schools.
   2) Schools to be newly opened during the ensuing year and their scale of pay

5. If the pay of the existing teachers is proposed to be revised the total number of teachers whose pay

6. Part time tailoring instructors - Rs10/: p.m. 10 months in a year

16 FEB 1945

GOVERNMENT OF MADRAS.
ABSTRACT.

BUDGET ESTIMATE - 1945-46 - Tuticorin Municipal Council - Orders passed.

- -

Local Administration Department.

G.O.No.MS.346.
dated the 15th February 1945.
Read the following:-

From the Commissioner, Tuticorin Municipality, R.O.C.No.B-1-23542 dated the 3rd January 1945.
From the Collector of Tinnivelly N.Dis.130/45, dated the 8th January 1945.

ORDER.

06825

The following orders are passed on the Revised Estimate for 1944-45 and the Budget Estimate for 1945-46 of the Tuticorin Municipal Council.

2. Sanction will not be accorded to the proposal of the Municipal Council in its resolution No.1 dated 29th December 1944 to reduce the rate of the property tax for general purposes by ½ per cent per half year from 1st April 1945, as the Council's General Fund is working at a deficit. The credit taken in the Budget Estimate for 1945-46 under Property tax for general purposes should therefore be raised by Rs.13,900. Orders will issue separately in the Education and Public Health Department on the question regarding the increase in the rate of the education tax.

3. Public Health - Government grant for Maternity and Child Welfare Work:-The credit taken in the Revised Estimate for 1944-45 should be reduced from Rs.1,260 to Rs.900, the amount likely to be sanctioned to the Council in the current year and that taken in the Budget Estimate for 1945-46 should be reduced from Rs.1,270 to Rs.960/- being one-fourth of the expenditure provided in the Revised Estimate for 1944-45 for Maternity and Child Welfare Work.

4. Government grant for A.R.P.:-The credit taken in the Revised Estimate for 1944-45 ~~1945-46~~ for a grant of Rs.540/- should be deleted, as no grant is likely to be sanctioned ~~for the~~ to the Council for the purpose in the current year.

5. Remunerative Enterprises:-The credit taken in the Budget Estimate for 1945-46 should be increased by Rs.4,000 under Market fees and by Rs.2,000 under Slaughter-House fees.

6. Contribution from ~~for~~ the General Accounts to the Elementary Education Fund:-The contribution provided in the Revised Estimate for 1944-45 should be increased from Rs.18,750 to Rs.21,850, the amount provided in the sanctioned budget for 1944-45. In the Budget Estimate for 1945-46 provision should be made for a contribution of Rs.15,500 pending the issue of orders on the Elementary Education Budget.

7. Communications:-In view of the present increase in the cost of execution of road works, the provision made in the Budget Estimate for 1945-46 for road maintenance should be increased by Rs.12,000.

M.S.71

34

-2-

8. Closing Balance:-The Budget Estimate for 1945-46, as revised with reference to the foregoing paras, closes with a balance of Rs.3,540 under the General Account-Ordinary against ~~[illegible]~~ the prescribed minimum balance of Rs.14,140. The Government have certain measures under consideration to augment the resources of Municipal Councils. The request of the Council for a grant from Government for the payment of dearness allowance to its staff in 1945-46 will not be complied with.

9. Water supply and Drainage Account:-The credit taken under Water-supply in the Budget Estimate for 1945-46 for Government grant should be reduced from Rs.21,400 to Rs.1,400 the amount likely to be sanctioned to the Council in that year.

10. The Commissioner is informed that with reference to the provision made for the maintenance of roads in the Revised Estimate for 1944-45 the Council can draw towards expenditure on road maintenance in excess of 'normal' expenditure only Rs.7,293 in that year out of the additional toll compensation of Rs.14,559 sanctioned to it in G.O.No.1034, L.A., dated the 9th May 1944. He is requested to apply to the Government for permission to utilise the balance of the additional toll compensation available (7,266) towards meeting a portion of the expenditure on capital road works and other items of capital works provided in the Revised Estimate for 1944-45.

11. The Commissioner is requested to obtain and forward at an early date the remarks of the Heads of Departments on the budget with a report as to the action which the Council proposes to take on them.

(By Order of His Excellency the Governor)

V.N. Kudva,
Secretary to Government.

To the Commissioner, Tuticorin Municipality through the Chairman Municipal Council.
To the Collector of Tinnevelley.
To the Inspector of Municipal Councils and Local Boards.
To the Education and Public Health Department.

True Copy/Forwarded/By Order.

vkp.15/2.

[illegible] 15.2.45
Superintendent.

Lodged

paras 2 & 6 of the order.

E & P.H. Deptt.(A).

The file relating to the ~~Ely. Edn. Fund~~ budget-estimate for 1945-46 of the Ely. Edn. Fund under the Control of the Tuticorin Mpl. Cl. was sent to L.A. with this Deptt. u.o. no. 4305 A-1 dated 13.2.45. This will be added to the file on its return.

para 9
~~E & P.H.~~ - para 3

19.2.45

15.2.45

28.2.45

No. 4305 A1/45

35

Education and P.H. Deptt.

18

19

BUDGET ESTIMATE - 1945-46 - E.E. Fund - Municipal Council, Tuticorin - Orders passed.

READ:- G.O.No.377-Edn., dated 9-3-1944.
From the D.P.I., R.O.P.No.92-B3/44-45 dated 23-1-1945.

G. O. (MS.) No. 420 Edn., dated 20.3.45.

The Govt. pass the following orders on the R.E. for 1944-45 and the B.E. for 1945-46 of the E.E. Fund of the Municipal Council, Tuticorin.

2. R.E. for 1944-45:

(a) Receipts: (i) The credit taken for Government grant under the proviso to sec.37 of the Madras Elementary Education Act should be raised from Rs.4,870 to Rs.4,941, the amount actually sanctioned.

(ii) The credit taken for ~~under~~ contribution from the general account to the E.E. Fund account 'Ordinary' should be raised from Rs.18,400 to Rs.21,500, so as to make good ~~the amount approved in G.O.No.377-Edn., dated 9-3-1944~~.

P/40(a) c.f.

(b) Expenditure: The provision made for expenditure under 'Ordinary' in excess of the budget estimate, as approved in G.O. 377 Edn, d 9.3.44 ~~in the sanctioned budget~~ is approved.

P/39-40(a) c.f.

3. B.E. for 1945-46:

(i) The credit taken for Govt. grant under the proviso to sec.37 of the Madras Elementary Education Act should be raised from Rs.4,870 to Rs.4,941.

(ii) Credit should be taken for a contribution of Rs.15,500 from the general funds.

(iii) The credit taken for Govt. contribution under sec. 37 of the Madras E.E. Act should be deleted for the present. Separate orders will issue in regard to the credit to be taken under this head ~~on this~~ early in ~~April 1945.~~ in the matter.

(iv) The Credit taken for Govt. grant under 'Capital' should be reduced from Rs.6,130 to Rs.5,950.

(v) Under section 35(2) of the Madras Elementary Education Act, 1920, as amended by Madras Act

XV of 1941, the Govt. approve the proposal of the Ml.Cl., Tuticorin, to increase the rate of education tax levied in the municipality from 1% to 2% per annum on property rentals with effect from 1-4-1945.

4. An extract of the remarks of the D.P.I. in paras 9 and 10 of his endorsement read above is communicated to the Commr., Tuticorin Mty., for information and necessary action.

p2 cf

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

9.3.45

9.3.45

To the Commr., Tuticorin Mty.
(thro' the C.M.C.)
with copy of paras 9 and 10
at p.2 C.F.
To the D.P.I.
" Exr. of L.F.A.
" L.A.D.

20.3.45

Annexure.

	Rs.
Opening balance as revised	3,760
Receipts - Ordinary.	
Edn. tax ..	29,510
Other receipts ..	60
Govt.grant under proviso to sec.37 of the E.E. Act	4,941
Contribution from the general fund account	15,500
Deduct Refunds	-200
Amount transferred to Capital	-1,350
Total	48,461
Receipts - Capital.	
Contribution from general fund account	5,950
Govt. grant ..	5,950
Amount transferred from E.E.Account - Ordinary	1,350
Total	13,250
Total Ordinary & Capital	61,711
Grand total including opening balance	65,471

	Rs.
Expenditure - Ordinary.	
1. Staff - Salaries & allowances - Masters	34,720
Education tax - Collection charges	1,620
Contribution to Provident fund	1,590
2. Contingencies and equipment -	
Contingencies: House rent	2,870
Other items	2,000
Equipment:	
Furniture and apparatus	400
Library books and maps	200
Other items	100
3. Prizes and scholarships	100
Endowments	50
4. Reparis to buildings	1,000
Total	44,650
Expenditure - Capital.	
Lands and buildings	12,250
Furniture and apparatus	1,000
Total	13,250
Total expenditure - 'Ordinary' and 'Capital'	57,900

CLOSING BALANCE .. Rs.7,571.

9.3.45

Enc.Two.
R.O.C.No.8138/45.A.1.
19 A

Tuticorin Municipal Office,
Dated the 7th. April, 1945.

14303

(20)

11 APR 1945

From

Sri A. Murugesam Pillai, B.A.,
Commissioner, Tuticorin Municipality, TUTICORIN.

To

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

Through

The Chairman, Municipal Council, TUTICORIN.

Sir,

Sub: Tax--Elementary Education Tax--Alteration in the rate of levy from 1-4-45 - Direction by Government-requested.
Ref: Government order No.420 Edn. dated 20-3-45.

=====

pp 35-36 cf of (K)

p 15 cf of (K)

The Council while approving the Budget Estimate for 1945-46 and Revised Estimate for 1944-45, resolved in its resolution No.1 dated 29-12-44 to increase the rate of levy of Education tax on buildings by 1/2% of the annual value per half year with effect from 1-4-45. At the same time it resolved to make a reduction of 1/2% per half year in the rate of levy of tax on properties for general purposes. The Government was addressed for sanctioning the above proposals. The reduction in the rate of property tax for general purposes was not approved by Government in G.O.No.346 L.A., dated 15-2-45; but the Government have in their order No.420 dated 20-3-45 approved the proposal of the Municipal Council for the alteration in the rate of levy of Education tax with effect from 1-4-45. As the decision made by the council at the time of the Budget was for the reduction of the tax for general purposes by 1/2% per half year and raise the rate of Education tax by the same percentage and as the sanction accorded by the Government had a different effect, the G.O. was placed before the council at its meeting on 27-3-45 and the acceptance of the Council was also obtained.

para 2 on p33 cf of (K)

pp35-36 cf of (K)

p 3 of Rules relating to Ely. Schools

2. According to the amendment issued in G.O.No.2727 Edn. & P.H. dated 7-12-39 for the rules framed under the Madras Elementary Education Act, the provisions of sub-section (3) of section 78 of the M.D.M.Act shall not apply to any case where the education tax is levied or the rate of levy of such tax is altered on a direction issued by the Provincial Government. But in this case, the Government have only approved the proposal of the council to increase the rate of levy of Education tax under section 35(2) of the Elementary Education Act and arguing per contra, I presume that the provisions of sub section (3) of section 78 of M.D.M.Act shall apply to this case. According to the instruction contained in section 35(2) of the Elementary Education Act, the local authority can alter the rate of levy of education tax only with the previous approval of Government. The approval of Government to the increase in the rate of levy of Education tax was received only on 24-3-45 and to observe the formalities required in the sub-section (3) of section 78 of the M.D.M.Act before giving effect to the resolution of the Council, there was not sufficient time before 1-4-45. On receipt of approval of Government on 24-3-45 the notices inviting objections ~~are~~ to be published under section 78(3) of the M.D.M.Act; the disposal of objections by the council and the publication of final notice under section 80 may take till July 45 and in the meantime the existing rate of tax would have taken effect from 1-4-45 and the increased rate of tax cannot be given effect to for the year 1945-46, under the third proviso to sub-section (3) of the section 78 of the M.D.M.Act.

p 389 of Book No. 17

p.612 of Book No 17

3. In the circumstances explained above, I request that Government may be pleased in modification of their orders under reference to direct the council to increase the rate of levy of education tax with effect from 1-4-45 to obviate the above difficulties and in order to enable the levy of the tax at the enhanced rate from 1-4-45, as contemplated by the Council and the Government. In this connection I may be permitted to point out that Government have directed the council to levy the Education tax with effect from 1-4-42 as there was no time to invite objections under the first proviso to section 78(3) of M.D.M.Act if the increase in the rate of levy of property tax under general purposes which the council had then sanctioned was approved by Government as suggested by the Council. Vide orders of the Government in para 3 of G.O.No.Ms.537 Edn. dated 28-3-42 on Elementary Education Budget of this Municipality for 1942-43. An extract of the above order is enclosed for ready reference.

pp 41-42 of (G)

p2 infra

4. I request the favour of early orders of Government in the matter cited above.

Forwarded
Chairman 9/4/45

A. Murugesam
COMMISSIONER.

NV/7.4.45.

38

--2--

EXTRACT FROM THE PROCEEDINGS OF THE TUTICORIN MUNICIPAL COUNCIL
PASSED AT ITS ORDINARY MEETING HELD IN THE COUNCIL
HALL IN THE RAO BAHADUR CRUZ FERNANDEZ
BUILDINGS ON TUESDAY THE
27th. March 1945
at 6 P.M.

Resolution No.62 Dated 27--3--1945.

pp 33-34 e f g (K) pp 35-36 e f g

62. G.O.No.Ms.346 L.A., dated 15.2.45 and G.O. No.420 Education dated 20-3-45 passing orders on the Budget Estimate for 1945-46 on the General Fund and Elementary Education Fund respectively and office note thereon dated 26-3-45 in respect of levy of increased rate of tax from 1--4--45.

NOTE:. The other points referred to in the above two Budget G.Os. will be placed before the council separately.

(23542/44.B.1.)

"THE EDUCATION TAX WILL BE ENHANCED FROM 1 PERCENT
TO 2 PERCENT PER ANNUM ON THE ANNUAL VALUE
FROM 1--4--45. Mr.P.KANDASAMY
PILLAI DISSENTS."

(Sd.) C. David,
Vice-Chairman. 27..3..45.

=========

pp 41-42 f (g)

Extract from G.O.No.537 Edn. dated 26th. March, 1942.

Sub: Budget Estimate - 1942-43 - Elementary Education Fund--Municipal Council, Tuticorin orders passed.

x x x

3 (ii) The recurring income falls short of the recurring charges by Rs.11,350/-. The council proposes that the general property tax may be raised by ½ per cent per half year so that it may be in a position to make an additional contribution to balance the budget. Such an increase of the rate of general property tax can be given effect to only after observing the procedure prescribed in the first proviso to section 78(3) of the Madras District Municipalities Act. As there is not time to do this before 1st. April 1942, it becomes necessary to levy the tax under the Madras Elementary Education Act. The effect on the tax payer is the same. Under sections 34 and 35 of the Madras Elementary Education Act, 1920, as amended by Madras Act XV of 1941, the Government direct that an education tax of one percent per annum (or one half percent per half year) on property rentals be levied in the municipality with effect from 1st. April 1942.

p 389 g Book no 17

p 612 h Book 17

xx xx xx

============

~~Telegram~~ 39 E.S.P.H (A)

Despd K.M. 18-4-45

20 (21)

From Edhealth
To Commissioner, Municipality,
Tuticorin.

Your letter 8138/45.A.1. [dated] 7th April. [Please] Hold up issuing ~~State whether~~ demand notices [for] property tax [for] current half year if not ~~have been~~ issued [already]. Wire ~~action taken~~. reply

p 10 f

18/4/45

18.4.45

PC to go

18.4.45

11.30 18/4/45

21 4/8

(22)

INDIAN POSTS AND TELEGRAPHS DEPARTMENT C.

NOTICE	Charges to pay.		Office Stamp.
This form must accompany any inquiry made respecting this telegram.	Rs.	As.	18 APR 45 TEL.

Handed in at (Office of Origin)	Date	Hour	Minute	Service Instructions	Words
	18				15

TO Edhealth Madras 77

Recd. here at 20 H. 52 M.

p 3 ante

Your wire of date demand notices not issued and held up = Commissioner Dalgate

N.B.—The name of the Sender, if telegraphed is written after the text.
Eden Press, Calcutta—No. 18 (5170/B-16)—10-4-44—1,00,000 Bks.

42

(23) 22 43 EdP.H(A)

Tax - Education - M. C. Tuticorin - Levy at enhanced rate - Direction - Issued.

(K) Read again G.O. 420 Edn., d/ 20.3.45.

from the Commissioner Tuticorin Mpty
R.O.C. No. 8138/45 A.1., d/ 7.4.45.
" " " Telegram, d/ 18.4.45.

Memo: No. 14303 A/45-2 Edn., d/ ~~18~~ 19/4/45

Under Sub-section ~~(ii)~~ (2) of Section 35 of the M.E.E. Act, 1920, as amended by Act XV of 1941, the Govt direct the M.C., Tuticorin, to increase the rate of Education tax levied in the municipality from 1% to 2% per annum on property rentals with effect from 1.4.45.

P.T.O.

44

2. The orders in para 3(v) of G.O. 420 Edn d/20.3.45 and the instructions in the telegram d/18.4.45~~to~~ re: ~~hold up~~ levy the issue of demand notices ~~for property tax~~ ~~are cancelled~~. will ~~be~~ stand modified accordingly

pp 35-36 e.f.f. (K)

p 3 e.f.

19/4/45

19.4.45

19.4.45

To the Commissioner,
Tuticorin Mpty
(Thro' the C.M.C.)
" " D.P.I.
" " Exr of L.F.A.

Despd
K.M.
20/4

Enc: One.
Roc.No. 8138/45 A.I.

A

Tuticorin Municipal Office,
Dated the 18th April 1945.

45

23

(24)

From

Dr. N. A. Sundararajulu Naidu, L.M.P., D.P.H., & Hg.,
Commissioner Delegate, Tuticorin Municipality, Tuticorin.

To

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

Through

The Chairman, Municipal Council, Tuticorin.

16487

ASST: SECRETARY TO GOVERNMENT
21 APR 1945
EDUCATION AND PUBLIC HEALTH DEPT.

Sir,

Sub: Tax - Elementary Education tax - alt[illegible] in the rate of levy from 1-4-45 - Direction by Gov[illegible] requested.

Ref: This office letter Roc.No.8138/45 A.I. dated 7-4-45 and your wire dated 18-4-45.

p 39 e.f.f. (K) p 37 e.f.f. (K)

A post copy of my telegram dated 18-4-45 is enclosed.

Mpr/18.4.

N. A. Sundararaju
Commissioner Delegate. 19/4/45

18/4/45

Post copy of the telegram.

EDHEALTH MADRAS

YOUR WIRE OF DATE DEMAND NOTICES NOT ISSUED AND HELD UP

COMMISSIONER DELEGATE

Forwarded
Chairman
19/4/45

E&PH(A)
May be filed with G.O. 420 Edn d/20/3/45

23/4/45

20/4/45

21/4/45

Enc. nil.
R.O.C.No.8138/45.A.1.

A

Tuticorin Municipal Office,
Dated the 1st. May, 1945.

ASST. SECRETARY TO GOVERNMENT
7 - MAY 1945
EDUCATION AND PUBLIC HEALTH DEPT.

21064

47

24 ㉕

From
Sri A. Murugesam Pillai, B.A.,
Commissioner, Tuticorin Municipality, TUTICORIN.
To
The Secretary to Government of Madras,
Education & Public Health Department, MADRAS.
Through
The Chairman, Municipal Council, TUTICORIN.

Sir,

Sub: Tax--Education--Municipal Council--Levy at enhanced rate--Direction.

p37 of Ⓥ Ref: This office letter R.O.C.No.8138/45.A.1 dated 7-4-45 and
pp43-44 of Ⓥ Government Memorandum No.14303-A/45-2-Edn. dated 19-4-45.

=======

p37 of Ⓥ In the opening sentence of para 1 of this office letter R.O.C.No.8138/45.A.1 dated 7-4-45 it is stated that the council has resolved to increase the rate of levy of Education tax on buildings only by 1/2% of annual value per half year and not on the "property rentals". But in the direction issued by Government in their memo under reference, it is stated that the increase is to be made on property rentals. This would include rentals on vacant lands also. pp43-44 of Ⓥ

pp41-42 of Ⓟ It is true that when the Government first directed the levy of Education Tax, in G.O.No.537 Edn., dated 26-3-42, it was levied at 1% of the rental value of properties (lands and buildings) per annum. But subsequently the tax for all purposes (inclusive of the Education tax) was levied in the case of vacant lands falling under section 81(3), on the basis of their capital value. p.392 of Bk No. 17 Vide G.O. No.229 Edn., dated 15-2-44. pp23-24 of Ⓣ As such the raising of the Education tax now contemplated is only that on buildings, in which case the tax is to be levied at the rate of 1% of the annual rental value per half-year instead of at ½% as hitherto. Property tax under the M.D.M.Act being a half yearly tax as per section 86 of the Act, the rate is mentioned in terms of half-year. p396 of Bk No. 17

pp43-44 of Ⓥ I request that the Government may be pleased to issue a correction to the Government Memo. dated 19-4-45 quoted above, so that the direction issued therein may apply only to rentals of buildings.

Forwarded

Chairman
3/5/45 2/5/45

A Murugesan
2/5

NV/2.5.45.

COMMISSIONER.

GOVERNMENT OF MADRAS
Education & Public Health Deptt.

MEMORANDUM No. 22762.A/45.1.Edn,
dated the 10th July 1945.

....

Budget Estimate - 1945-46 -
Elementary Education fund -
Local bodies - Financial
position - Review.

..

Presidents of District Boards and Executive authorities of Municipal Councils are requested to review the position of the Elementary Education fund with reference to the actual closing balance at the end of 1944-45 and to submit the particulars required below, by the 25th July 1945.

1. Actual opening balance on 1--4--1945.
2. Additional income under G.O. No.530.Edn. dated 6-4-1945.
3. Additional expenditure under G.O.No.1173, L.A., dated 28--5--1945

P.T.O.

52

-2-

4. Anticipated closing balance for 1945-46 plus or minus.

5. Proposals for avoiding deficit, if any.

M.V.Subramanian,
Secretary to Government.

To the Presidents of Dt. Boards.
" Executive authorities of Municipal Councils (through Chairmen concerned).

...

Forwarded - By order.

Cs.11.7. Superintendent.

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(27) ~~49~~ Edn. H(A)

36/16/5

Tax - Education - M. C., Tuticorin - Levy on lands.

25

C. No. 21064 A/45 from the Commissioner Tuticorin Mpty R.O.C. No. 8138/45. A.1. d/1.5.45

p.1 e.f

Memo. No. 21064 A/45-1 Edn., d/16/5/45

pp 43-44 e.f of (V)

In para 1 of Memo. No. 14303 A/45-2 Edn., d/19.4.45, for the expression "property rentals" the following shall be substituted viz: ~~read the following viz~~ "the annual value of buildings"

despd K.M 17-5-45

To the Commissioner, Tuticorin Mpty, (thro' the C.M.C.) ✓
" D.P.I. ✓
" Exr of L.F.A. ✓

12/5/45

W 12.5.45

12.5.45

Should not the change be made in G.O. 420 Edn, d 20.3.45 also

50

To notice that whatever modifn. is made in the Memo will automatically apply to the G.O. also. pl. consider further. M

12.5.45

No amendment to G.O. 420 Edn., d/ 20.3.45 seems necessary for the reason ~~the position~~ stated at 'M' above. ~~appears~~ ~~seems to be correct~~. Issue

pp 35-36 c.f. (V)

15/5/45

15.5.45

16/5

Enc. I A

R.O.C.No.B.1.13664/45.

Tuticorin Municipal Office, 53
Dated the 18th. July. 1945.

27

(28)

From

Sri A. Raghava Reddi, B. A.,
Commissioner, Tuticorin Municipality, TUTICORIN.

To

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

Thro'

The Chairman, Municipal Council, TUTICORIN.

ASST. SECRETARY TO GOVERNMENT
21 JUL 1945
EDUCATION AND PUBLIC HEALTH DEPT.

Sub: Budget Estimate--1945--46--Elementary Education Fund--Local Bodies--Tuticorin Municipal Council--Financial position--Review--Particulars--furnished.

Ref: Govt. Memo.No.22762-A/45-1 Edn., dated 10--7--45. pp1-2 ante

=======

The particulars called for in the Government Memo. cited above are submitted below:--

32973

(1) Actual Opening balance on 1-4-45. (V) = Rs. 5,426/-

(2) Additional income under G.O.No.530 Edn. dated 6-4-45. = 21,730/-

(3) Additional expenditure under G.O. No.1173 L.A., dated 28-5-45 (D.A.) = 6,496/-

(4) Anticipated closing balance for 45-46 (plus or minus) = 25,595/- +17591

(5) Proposals for avoiding deficit, if any. No deficit.

5426
-3760
1666
+7571
9237
14850
24087
-6496
17591

2. It will be seen from the above figures that by reason of (V) the Education Tax contribution sanctioned in G.O.No.530 Edn., dated 6-4-45, the anticipated closing balance in the Elementary Education Fund Budget of 1945-46 has risen to Rs.25,595/-. In this connection, I submit that the budgetary position of the General Funds is not satisfactory and it closes with a balance of about Rs.3,540/- only, against the prescribed minimum closing balance of Rs.14,140/- (vide para 8 of G.O.No.Ms.346 L.A., dated 15-2-45, copy enclosed). A sum of Rs.15,500/- had been contributed from general funds to the Elementary Education Funds. This has made the financial position of the General funds very weak. Now that the Elementary Education Fund can stand on its own footing, it is necessary to normalise the position of the General Funds. This can be done by deleting the contribution of Rs.15,500/- from the general funds to the Elementary Education Fund. It is therefore ~~x~~ requested that Government may be pleased to accord sanction to withdraw this contribution of Rs.15,500/- from General Funds to Elementary Education Funds.

pp 33-34 c.f. (I)

p4 infra

3. A statement of receipts and expenditure of the Elementary Education Fund Account Budget of 1945-46 as revised with reference to the actual opening balance and the Elementary Education Tax contribution promised to be paid by Government, is herewith submitted.

A Mohanam
COMMISSIONER. 19/7

19.7.45

Copy submitted to the Secretary to the Government of Madras, Local Administration Department, Madras.

=====

Copy of para 8 of G.O.No.Ms.346, L.A. ~~dated~~ 15th. February 1945.

8. Closing Balance :-

The Budget Estimate for 1945--46, as revised with reference to the foregoing paras, closes with a balance of Rs.3,540/- under the General Account - Ordinary - against the prescribed minimum balance of Rs.14,140/-. The Government have certain measures under consideration to augment the resources of Municipal Councils. The request of the Council for a grant from Government for the payment of dearness allowance to its staff in 1945-46 will not be complied with.

======

p.t.o.

56

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TUTICORIN MUNICIPALITY.

C. Elementary Education. 45-46.

Opening balance on 1-4-45 (actual). = Rs.5426/-.

Receipts - Ordinary:-

Education tax (on the basis of actual demand on 1-4-45).	Rs.30,634
Other receipts.	60
Government grant under proviso to sec.37.of the Ele. Education Act.	4,941
Subsidy on account of education tax (G.O.No.530Edn., dated 6-4-45).	21,730
Contribution from General Funds.	15,500
Deduct Refunds.	200
Deduct amount transferred to capital.	1,350
Total.	Rs. 71,315

Receipts - Capital:-

Contribution from General Fund (capital work)	5,950
Government grant (-do-)	5,950
Amount transferred from Elementary Education Account Ordinary.	1,350
Total.	13,250
Total Ordinary & Capital.	84,565
Grand Total including opening balance.	Rs. 89,991

Expenditure - Ordinary:-

(1) Staff - salaries and allowances (Includes the extra expenditure on account of increased dearness allowance).	41,216
Education Tax - collection charges.	1,620
Contribution to Provident Fund.	1,590
(2) Contingencies and equipment.	
House Rent.	2,870
Other items.	2,000
Equipment:-	
Furniture and apparatus.	400
Library maps and books.	200
~~Prix~~ Other items.	100
Prizes and scholarships.	100
Endowments.	50
Repairs to Buildings.	1,000
Total.	51,146

Expenditure - Capital:-

Lands and Buildings.	12,250
Furniture and apparatus.	1,000
Total.	13,250
Total expenditure ordinary and capital.	64,396
Closing balance.	Rs. 25,595/-

Forwarded
A Raghava Reddi 16/7
COMMISSIONER,
TUTICORIN MUNICIPALITY.

NV/18.7.45.

Chairman
13/7/45

55

Enc.Nil.
R.O.C.No.B.1.13664/45.
From

Tuticorin Municipal Office,
Dated the 3rd. September 1945.

Sri A. Raghava Reddi, B.A.,
Commissioner, Tuticorin Municipality, TUTICORIN.

To

40543

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

Thro'

The Chairman, Municipal Council, TUTICORIN.

Sir,

Sub: Budget Estimate--1945-46--Elementary Education Fund--Local Bodies--Tuticorin Municipal Council--compensation for Education Tax--contribution from General Funds to Elementary Education Funds--stopping of--sanction--solicited.

Ref: This office letter No.B.1.13664/45 dated 18-7-45.

=====

I request the favour of an early reply to para 2 of my letter cited above.

A Raghava Reddi
COMMISSIONER.

NV/6.9.45.

Forwarded
Chairman
6/9/45

SEP 1945

9 SEP 1945

28

83

9 notes - 11.9.45

(29)

L.A. Dept.
C.

E & P.H. Dept.
W.O.

11.9.45.

12.9.45

11.9.45

L.A.-No.22645-K
12.9.45.

Dp 12.9.45

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686 1/10 (30) 29 57

ESP. H(A)

B.E.–1945-46–E.E. fund–M.C. Tuticorin

C. No. 32973A/45 from the Commr., Tuticorin Mpty,
R.O.C. No. B.1.13664/45, d/ 18.7.45

Memo. No. 40543 A/45-1 Edn, d/ 1.10.45

The Commissioner, Tuticorin Mpty, is informed that the Cl. will be eligible in 45-46 for Govt. contribution under Section 37 of the E.E. Act only in respect of income realised from the tax levied ~~at 1 p.c. in 1944-45~~ in 1944-45 at the rate of 1 p.c. The Cl. will derive the full benefit of the concession in G.O. 530 Edn., d/ 6.4.45 at 1 1/3 % p.c. from 46-47 only.

The request of the ~~Cl.~~ Commr. that the provision made ~~for the contn~~ in the E.E. fund budget for contribution from gl. funds to the E.E. fund may be deleted will not be ~~complied with~~ accepted.

cf para 3(ii) on p.17

(D)

(V)

To the Commissioner
Tuticorin Mpty
(thro' the C.M.C.)

Despd
2.10.45

27/9/45

29.9.45

29/9/45

P.T.O.

50

~~(A) 45 883~~

Note. The budget revised with reference to the instructions in the memo at pp 1-2 c.f. is expected to close with a surplus of Rs 17,591. No subsidy was paid to this cl in 44-45 towards the cost of dearness allowance. As the contribution from general funds to the E.E.F. provided is the minimum amount fixed in 1942-43 there is no question of reducing or deleting it.

27/9/45

29.9.45

29/9/45

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(31)

Edn. and P.H. Department
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(A)

C.4305. From the D.P.I., R.O.P.No.92-B3/44-45, dated 23-1-1945.

B.E. - 1945-46 - E.E. Fund - Ml.Cl.Tuticorin.

The R.E. for 1944-45 and the B.E. for 1945-46 of the Ele. Education Fund under the control of the Ml.Cl., Tuticorin, are examined below.

2. R.E. for 1944-45.

(a) Receipts. (i) The credit taken for Govt. grant under the proviso to sec.37 of the E.E. Act should be raised ~~to~~ from Rs.4,870 to Rs.4,941, the amount actually sanctioned.

(ii) The credit taken under contribution from general account should be raised from Rs.18,400 to Rs.21,850, with refce. to the orders in the sanctioned budget approved in G.O.No.377-Edn., dated 9-3-1944.

(b) Expenditure. The expenditure under 'ordinary' is in excess of the provision in the sanctioned budget. It is mainly due to the provision for dearness allowance. The excess may be sanctioned.

The closing balance will then be Rs.4,111.

3. B.E. for 1945-46.

(i) The Ml.Cl. proposes to enhance the rate of edn. tax from ~~1½~~ 1 per cent. to 2 per cent. p.c. and has taken credit for the addl. income. The proposal of the Cl. may be sanctioned.

13.2.45

(ii) The Ml.Cl. has taken credit for Rs.29,510 for Govt. grant under sec.37 of the E.E. Act. If the Part II Scheme now under consideration is finally approved, the Council will become eligible for a grant contribution of Rs.14,850 (Rs.15,050-200) in respect of the 1½ p.c. tax already levied but not for the addl. levy of ½ p.c. which is to take effect in 1945-46 ~~xx from Government and not for Rs.29,510. But no credit for this amount can be allowed in advance.~~

29,510
14,850
14,660

(iii) Contribution from general funds. The Council has not taken any credit for contribution from general funds. It may be asked to take credit for a contribution of Rs.15,500, the standard contribution fixed in 1942-43.

(iv) The credit taken under 'Capital' for Govt. grant may be reduced from Rs.6,130 to Rs.5,950, in view of the ~~[illegible]~~ [illegible]

6180

~~of~~ suggestion the D.P.I. in the Part II scheme. Provision should be made from the general funds for a contribution not less than the grant proposed to be paid by Govt., ~~i.e. Rs.5,950~~. The Contribution from general funds to Capital expenditure may therefore be Rs.7,120. The amount proposed to be transferred from 'ordinary'

4. The file may be sent to L.A. u.o. for remarks with refce. to contribution from general funds.

5.2.45

5.2.45

13.2.45

13.2.45

L.A.

5,950

6.2.3027

L.A. Department.

The contribution already provided by the council in the R.E. for 1944-45, is Rs.18,750(Rs.18,400 under ordinary + Rs.350 under capital). So, the contribution under ordinary in the R.E. need be increased to only Rs.21,500. This will make up the total contribution ~~as~~ to Rs.21,850 for 1944-45.

2. The contribution proposed by E & P.H. from the General to the Elementary Education Fund Ordinary in the Budget Estimate for 1945-46 may be accepted.

3. As regards the contribution from the General Funds to the Elementary Education Fund Capital in 1945-46 this Department may agree to a contribution of only Rs.5,950 (amount equal to the Government grant for capital expenditure) as the financial position of the General Fund which works at a deficit of about Rs. 36,000, is unsatisfactory. The small additional amount required for capital expenditure under the Elementary Education Account can be easily met from the Elementary Education Fund Ordinary, as the Elementary Education Budget for 1945-46, as revised by E.& P.H., will close with an adequate balance, if the ~~Contribution~~ Govt grant under section 37 of the E.E Act which the Cl is very likely to get in 1945-46 is taken into account.

E&PH Misc. 4305 A-1
13-2-45

LOCAL ADMN. 14 FEB SECRETARIAT, MADRAS

U/120-

4115 ~~Rs 18450 already for 300 under capital~~

K.V.N
14.2.45

Rh
27.2.45

S
E&PH

27.2.45
E&PH

ASST. SECRETARY TO GOVERNMENT FEB 1945 EDN. AND PUBLIC HEALTH DEPT.

08337

DP. 27.2.45

LA UO 4115-1-Bud II
27.2.45

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(32)

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31

E&P.H. Dept.

A draft order is submitted. The file may be circulated with reference to the proposal of the council to increase the rate of education tax from 1% to 2% p.c.

9.3.45

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9.3.45

SECRETARY, EDN. AND P. H. DEPT. GOVERNMENT OF MADRAS

12/3/45

u

~~with reference to the proposal of the council to increase~~
~~the rate of education tax from 1 p.c. to 2 p.c.~~

(A) M.1 (33) 5 3321

EdP.H(A)

Tax - Education - M. C. Tuticorin - Levy at enhanced rate.

C. No. 14303 A/45 p.l.c.f. pp 35-36 c.f. of (K) & p 15c of (K)

From the Commissioner, Tuticorin reply R.O.C. No. 8138/45.A1, d/ 7.4.45.

In G.O. No. 420 Edn., d/ 20.3.45, the Govt. approved the proposal of the M.C. Tuticorin, to enhance the rate of education tax from 1 p.c. p.a to 2 p.c on property rentals with effect from 1.4.45. While passing the orders, it was presumed that the Commissioner would have ~~taken~~ made arrangements to issue the notification under Section 78(3) of the M.D.M. Act. It now transpires that the notification required under Section 78(3) of the M.D.M. Act has not been published. The Commissioner requests ~~that Govt. to direct the C.~~ in modification of the previous order to issue a direction to the Council under Section 35(2) of the M.E.E. Act, to enhance the rate of Education tax from 1.4.45. It is not clear whether such a direction ~~to levy~~ can be issued ~~with retrospective effect~~. Legal may be consulted.

The resolution of the C. is dated 29-12-44.

p. 389 of Book No. 17

p 612 of Book No. 17

2. If the C. cannot be so directed ~~now~~ to enhance the rate of education tax with effect from 1-4-45, the C. may be asked to ~~consider~~ levy education tax at double the rate originally voted (4 p.c) from 1.10.45 (for the year 45-46 alone)

This seems to be the right course

12/4

12/4/45

12.4.45

May be sent to Legal w.o for ~~remarks~~.

12.4.45

S/Legal 12.4.45 Legal

EdP.H.W.O. 14303 A/45-1
12/4/45

Legal 2206
13.4.45
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Legal u.o 2206-1
17.4.45

(With Rules re- to Ely Schools)

Legal Dept.

There is no legal objection to the Govt issuing a direction under Sec. 35(2) of the Elementary Edn. Act directing an alteration in rate of levy of the tax. The alteration can be given effect to in the present half year of demand unless in respect of property tax for the half year have not already issued

17/4/45

E.A.(A) 1987 (34)

ESP H(A)

A on page 1 ante

14303 A/45

~~Please see the note of the Legal deptt. as p 1 ante~~. The Commissioner, Tuticorin Mpty, may be asked to state whether demand notices in respect of property tax ~~has~~ have been issued and if they have not been issued to hold them up till orders on education tax are issued.

A draft telegram is submitted.

C. No. 14303 A/45

18/4/45

18.4.45

[Issued as Telegram ~~issued~~ to the Commissioner Tuticorin Mpty 18.4.45 18.4.45]

From the Commissioner, Tuticorin Mpty Telegram d/18.4.45. p 3 c.f

The Commissioner states that demand notices have not been issued. A direction may now be issued under section 35(2) of the M.E.E. Act asking the Cl. to raise the rate of education tax. p 5 c.f p 5 c.f p 612 of Book No. 17

A draft memo is submitted.

19/4/45

19.4.45

19.4.45 Issue a memo for information to

Memo issued pp 7-8 c.f

19.4.45 S 20.4.45