Stott. F7-27—16,004—22-3-46.

(1)

Education and Public Health (1947) Department.

MS SERIES

G.O. NO. MS.390 Edn.

Dated the 4th March 1947

[Despatch Abstract.]

Budget Estimat -1947-48 - Elementary Education fund - Municipal Council Mangalore - Orders - passed.

செப்பனிடுபவர் பெயர்
K. Veerasamy
செப்பனிடுவதற்காக எடுத்துக் கொள்ளப்பட்ட நாள்
16.6.1993
செப்பனிட்டு முடித்த நாள்
17/6/93 17.6.1993
சரிபார்க்கும் முதன்மை ஆராய்ச்சி உதவியாளர்
கையொப்பம். 17/6/93 கையொப்பம்.

Office of the Director of Public Instruction,
Madras.

Rop.105 B3/46-47. Dated 31-1-1947.

Sub: Elementary Education Fund - Budget Estimate for 1947-48.
- Mangalore.

Submitted.

2. The budget has been explained by the Commissioner in his covering letter to the budget.

9870

3. Revised Estimate for 1946-47. The provision made for the payment of bonus of a month's salary may be deleted since Government have not ordered the payment of such a bonus.

4. The expenditure under "Ordinary" is in excess of the sanctioned budget. A sum of Rs.3540 has been shown against 'Expenditure - capital' while there is no such provision in the Budget Estimate. Sanction of Government is necessary for the increased expenditure.

5. Budget Estimate for 1947-48. The credit taken for Government grant under Section 37 of the Madras Elementary Education Act is liable to revision with reference to the actual amount of education tax realised and adjusted to the fund during 1946-47.

6. Accommodation is inadequate in the case of eight boys' schools and two girls' schools. These schools should be provided with additional accommodation. Sanitary provision is insufficient in all the boys' schools and in four girls' schools.

7. Six boys' schools are in need of additional teachers.

8. The provision made under "equipment" may be utilised in consultation with the Inspecting officers. Nine boys' schools and eight girls' schools are in need of additional equipment.

9. Leave salary and dearness allowance are paid.

R. Narasimhan
for Director of Public Instruction.

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

k.h.1-2.

B4-12619-46.

Municipal Office, Mangalore,
Dated the 20th January 1947.

From

Sri M. Narayana Shenoy, B. A., B. L.,
Commissioner, Mangalore Municipality,
M a n g a l o r e.

To

The Secretary to Government of Madras,
Education and Public Health Department,
M A D R A S.

Through

The Director of public Instructions,
M a d r a s.
&
The Chairman, Municipal Council,
M a n g a l o r e.

Sir,

SUBJECT: BUDGET - Budget estimate - Elementary Education Account - Mangalore Municipal Council -1947--48 - submitted.

I submit herewith in duplicate the revised estimate for 1946--47 and budget estimate for 1947--48 under Elementary Education Fund Account with the prescribed enclosures, copies of explanatory note on the budget, schedule of establishment relating to Elementary Education account, copy of Budget Committee's proceedings and the ~~Cerse~~ extract from the Proceedings of the Council dated 16th January 1947 passing the budget are all enclosed.

The total expenditure as per the sanctioned budget for 1946--47 is Rs.110,970/-. The actual expenditure as per the revised budget amounts to Rs.120,770/ resulting an increase by Rs.9,800/-. Government in their memorandum No.58246-C1/46-4, Education and Public Health, dated 21st October 1946 ordered that the Council may meet the payment of arrear dearness allowance from the opening balance. A sum of Rs.4,310/- is therefore proposed to be transferred from capital-Opening balance to ordinary receipts to meet the expenditure. While passing the budget, the Council has also sanctioned the payment of bonus equivalent to one month's salary to the Elementary Education staff along with other members of the staff. This amounts to Rs.5200/- and to meet the expenditure the Council has resolved to enhance the contribution from general revenues by Rs.5,800/-, during the year 1946-47. Provision is therefore now made in the revised budget for payment of this. Under house rent, there is slight increase as two of the school buildings had to be shifted and the rent of the new buildings is slightly more. Provision is made during both the years for payment of dearness allowance at the sanctioned rates. The provision under repairs of building had to be increased in the revised budget as unforeseen urgent repairs had to be carried out and the revised figure is based on the actual estimates. There is no provision for capital expenditure in the sanctioned budget. However, the following two works had to be carried during the current year. In the case of Mannagudda Boys' school, the work was commenced during the year 1945-46 and necessary provision was made during that year. The work could not be completed by the close of the year and necessarily it had to be finished in the year 1946-47. Further the Inspecting Officers were pressing for the additional accomodation in respect of the building. The work is completed during the current year at a cost of Rs.3,000/- and the bill pending payment. The Director of public Instructions, in his D.Dis.6062-46 dated the 18th October 1946 has approved the plan and estimate for Rs.3,000/- for the above work as a special case. The other work is the reconstruction of the compound wall of the Central Ward Boys' school. The old wall was in a dilapidated condition and collapsed during the monsoon. To afford safety to children and the school premises, it had to be reconstructed urgently. The expenditure on these is proposed to be met from the opening balance under capital - Elementary Education Fund. A re-appropriation statement is enclosed and the same may be sanctioned.

DIRECTOR OF PUBLIC INSTRUCTION
P105B3/46-47
29 JAN 1947
MADRAS 6

The excess expenditure over and above the sanctioned budget ma[illegible] also be please be sanctioned.

Commissioner.

Forwarded

Chairman, M.C. 22-1-47

Encls:

v/21.1.47.

compd :-

Mangalore Municipality.
Explanatory Note.

Revised estimate for 1946-47 and Budget estimate for 1947-1948.

Receipts - Ordinary.

1. While reviewing the budget estimate for 1946-1947, Government in their Order No.Ms 486 L.A.dated the 14th March 1946 ordered certain alterations and these have been carried out.After effecting the above alterations, the General account ordinary was expected to open with a balance of Rs.1,61,212.The actual opening balance for the year 1946-47 is Rs.1,57,529.

2. General Taxation and Miscellaneous Revenue.

The total revenue under this head is estimated at Rs.2,68,740 as against Rs.2,42,990 provided in the original budget 1946-47.The revised estimate shows an increase by Rs.25.750. This is mainly due to increased receipts under property tax on account of new constructions and increased rentals and increase in compensation under Entertainment tax Act.The compensation actually received for the 1st three quarters is Rs.38,846.It is estimated that a further sum of Rs.12,934 will be received for the last quarters during the current year - credit has been taken for a sum of Rs.6,000 under surcharge duty on transfer of properties.The duty received for the quarter ended 31-12-1945 is only Rs.1,207.It is expected that the balance due for the four quarters ending 31-12-1946 will be ~~received~~ recovered by the close of the year. Government in their Order No. 1680 L.A.dated the 15th October 1946 have enhanced the rate of surcharge duty from 2 to 4 per cent.With all this, the income under this head is not expected to be more during the year 1947-48 as a fall in the number of transactions is expected. The total receipts for the year 1947-1948 is estimated at Rs.2,70,370.There is not much of variations between the revised figures of 1946-47 and the estimated figures of 1947-48.It is estimated that 95 % of the arrears and 98 % of the current demand under taxes will be collected during each of the current and budget years.

3. Management. The revised estimate for 1946-47 shows an increase of about Rs.1,000 and this is mainly due to increased receipts by sale of old dismantled ceiling planks etc of Municipal office. The total receipts for the year 1947-48 are estimated at Rs.750.

4. Communications. The total receipts under this head for 1946-47 are estimated at Rs.44,000 as against the original budget figures of Rs.41,130. The figure shows an increase of about Rs.3,000 and this is due to the levy of the maximum tax on carts and on animals and vehicles with effect from 1-4-1946. The total grant due for 1945-46 under Trunk roads is Rs.3,755. A sum of Rs.3,801 having been received in the said year, the balance of Rs.954 is expected to be realised during the current year.No credit has been taken under this head for 1947-48 as the roads have been transferred to Highway Department. During the year 1946-1947, a sum of Rs.19,770 is expected to be realised- as contribution from Government under ~~Mangalore Municipality~~ vehicles Taxation Act as per orders already received. As for the year 1947-48, credit has been taken only for Rs.16,750. Credit for the arrear toll compensation from 1931-1932 to 1940-1941 has not been taken for 1947-48 in the absence of any specific Government order. As usual credit has been taken for Rs.4,430 in both the years for compensation for loss of income under Motor License fee. The revised figure under rent of tools and plants shows also an increase by Rs.670

and this is due the lending of Steam road roller on rent to the Highway Department. The total receipts for the year 1947-48 are estimated at Rs 39,340/-

5. Education other then Elementary:

The only source of income unde this head is from Public Library with the Government grant of Rs.200 sanctioned for the year 1946-47, the total receipts are expected to be Rs.260. No credit has been taken under Government grant for 1947-48 in the absence of any specific orders.

6. Public Health:

The receipts under this head mainly comprise of (1)Preventi medicine other receipts (2) Scavenging tax (3) Fines under Food Adulteration Act (4) Fees for extracts from Births and Deaths and (5) Government Grant under Maternity and Childwelfare. The Revised Budg shows an increase and this is due to the fact of refunding of Rs.425 the unclaimed dearness allowance of Public Health menials who have since left service etc. Similarly increased provision has been made under FoodAdulteration as a good number of cases ended in convictions. Under Maternity and Childwelfare, grant equivalent to a quart of the expenditure has been taken during both the years. The total receipts as per Revised estimate are estimated at Rs.23,620 as against Rs.20,780 provided in the ~~revised~~ original budget. The incom for 1947-1948 is expected to be Rs.23,190.

7. Remunerative Enterprise.

As per the original budget, the total income under this head was expected to be only Rs.55,940. It is gratifying to note that the Revised Estimate shows a vast increase of Rs.79,880. The total receipts under this head for 1947-48 are expected to be Rs.79,500. The increase is mainly under (1) Market fees (2) Market other receipts (3) Rent of lands and (4) Licence fee. The main Market was managed departmentally till the end of August 1946 and this has brought in a decent income. It was subsequently auctioned and the sale has fetched a sum beyond the expectation. A portion of the Maidan has been temporarily leased out for a Nataka Mandali and a sum of about Rs. 2,000 is expected to be realised more than the budgetted figure. The license fee for hotels, restaurants etc. was raised with effect from 1-4-1946 and this has again brought in a good increase than the expected figure. The other reason for increas in license fee is that the credit taken under license fee - Town Planning Fund - (Fee collected for issue of licenses for construction of buildings in the Town Planning area) has been debited under subsidiary account and credit taken under Land Development - Income from license fees. This is done, as there are no specific orders to take credit for the said sum under Town Planning Fund.

8. The total gross receipts under General Account, contributions from general revenues to capital and other subsidiary accounts and the net general account for the two years are shown below:-

p.t.o

	Budget estimate for 1946-47 Rs	Revised estimate for 1946-1947 Rs	Budget estimate for 1947-48 Rs
Total gross general account	3,61,300	4,17,650	4,13,220
Deduct			
1. Amount transferred to capital account GI account.	59,500	56,210	1,23,800
2. Elementary Education Account-Ordinary.	43,000	43,000	60,300
3. Town Planning-Ordinary.	-	8,030	4,510
4. Town Planning-Capital,	-	9,480	15,500
Total-Net-General account.	2,58,800	3,01,130	2,09,110

9. Receipts - Capital:

The amount provided by transfer of funds from ordinary for the year 1946-47 is Rs.59,500. The figures as per the Revised Estimate comes to Rs.56,210. During the year 1947-48 a sum of Rs.90,000 is expected to be realised under Land Development by sale of house sites at Urva. The proposal of the council to sell the sites has been deferred pending final orders of Government on the subject credit is taken for a sum of Rs.1,23,800 for contribution from general revenues to meet the capital expenditure. There are no other capital receipts. The total receipts under this mad for 1947-1948 are Rs.2,13,800.

EXPENDITURE - ORDINARY:

10. M A N A G E M E N T. The revised estimate under this head is Rs.44,910 as against Rs.41,460 provided in the original budget for 46-47. The main reason for the increase is the payment of arrear dearness allowance sanctioned in G.O.No. 1552 L.A., dated the 19th Septr.1946 under contingencies - other items a sum of Rs.400 more has been provided in the Revised Budget for replacement of 2 new cycles in place of old ones. It is expected that the share of the council for printing of the electoral rolls etc would cost a little more than what has been provided in the original budget. Provision has been increased in the Revised Budget to Rs.800. It may be that the general elections take place during the year 1947-48 and hence a sum of Rs.500 is also provided in the budget estimate for 1947-48. The provision under repairs to buildings has been doubled in the actual expenditure till the close of the half year has risen up to Rs.577. The total expenditure for the year 1947-48 is estimated at Rs.44,000 - which compared with the revised budget figure, the budget estimate for 1947-48 shows increase under (1) General establishment (2) Travelling allowance of establishment and (3) Travelling allowance of Chairman. It is proposed to convert one post of the attender typist which has been temporarily sanctioned till 31st December 1946 into a lower division clerk as no qualified typist comes up to the appointment on a scarcity pay of Rs. 19 - Under Travelling allowance of establishment full provision is made for payment of conveyance allowance at the rates sanctioned by Government so also in the case of Chairman.

11. Communication.

The Revised Estimate for 1946-47 shows a decrease in expenditure by Rs.2,680 - Under Others - salaries and allowances the fall is due to the reason of not entertaining the full sanctioned strength for want of qualified hands. There is a fall in expenditure under Trunk road maintenance as the said roads are now maintained by the Highway department under second class road maintenance, a sum of Rs.60,000 has been provided in both the years. Provision is made for repayment annuity due to Government.

The total expenditure for 1947-48 is estimated at Rs.84,700 which

Rs. 84,700. Full provision is made for payment of salaries and allowances and Travelleing allowances for the sanctioned strength Under Trunk road maintenance a provision of Rs.250/- has been made for repair of foot paths. Under Rest houses Rs.500 more has been provided for replacing the existing old furniture.

12. Education other than Elementary.

The revised estimate for 1946-47 is Rs.3,410 as against Rs.2,280 provided in the budget estimate. A sum of Rs.270 has been incurred for payment of arrear contribution due for the year 194. 1946 to St.Vincent De Paul Society and the Depressed Classes Mission. Provision having not been made in the original budget estimate for 1946-47, the amount is now provided in the revised estimate. The expenditure under Library has increased and this is partly due to the payment of arrear dearness allowance and partly for providing increased amount for purchase of books and furnitur The Radio had to be repaired at a cost of about Rs.100 and hence there is slight increase under this item.

The total expenditure provided in the budget estimate for 1947-48 is Rs.3,710 of which Rs.820 is proposed to be paid as contribution to the following five institutions :-

		Rs
1)	Depressed Classes Mission	120/-
2)	Harijan Sevak Sangha	200/-
3)	Industrial Museum	100/-
4)	Feeding of destitutes to be given to the Collector of South Kanara	300/-
5)	Muslim Girl Education Association. ..	100/-
	Total:-- Rs.	820/-

When the Budget estimate figure of 1947-48 is compared with the revised estimate for 1946--47 there is an increase of Rs.300 and this is mainly due to the provision made for payment of contributions to private institutions.

13. Public Health -- Medical Relief:-

Four dispensaries are maintained by the Municipality and provision has been made for the full sanctioned strength both for the year 1946-1947 and 1947-1948. As usual, provision has be made for entertainment of a Medical Officer, two attendents and a scavenger as and when their services are required to treat the inpatients of the Isolation Hospital. The provision made under medicine is found to be inadequate and hence the same has been increased from Rs.3,600 to Rs.4,000. The patients in the Isolation were not as much as it was expected and hence there is a decrease in expenditure under Medical practitioners. A sum of Rs.1,200 was provided in the Budget estimate for 1946-1947 under the head diet of patients. Only Rs.88 has been incurred under th head till date and there is no probability of reaching the expenditure to the extent of funds provided. In the revised estimate the provision is reduced from Rs.1800 to Rs.200. The amount provided in the budget estimate for 1946-47 under repairs to buildings, is also found insufficient with reference to the estimates prepared. The provision is now increased in the revis budget from Rs.500 to Rs.750. The Ambulance was out of order for some time in the current year and hence there is a decrease in expenditure under other items. The total provision made in the revised budget for 1946-47 is Rs. 16430 as against Rs.16050 provi in the original budget.

A sum of Rs.17,890

(b) 6.

A sum of Rs.17,890 has been provided under Medical Relief in the budget estimate for 1947-48. It is proposed to give a contribution of Rs.750 to the Kankanady Leper Asylum and provision is made for this. The Isolation sheds require extensive repairs and a sum of Rs.1,000 has been provided for this.

14. Preventive Medicine - Epidemic and Endemic Diseases.

Under small pox, Plague and Cholera there is not much variation between the figures of Budget estimate and revised budget for 1946-47. The provision made in the revised budget under Malaria shows a decrease by Rs.7,760. The provision was originally made to start a regular Anti-Mosquito scheme as per suggestions of the Assistant Director of Public Health - Regarding sanctioning of the additional staff the matter is under correspond and provision is made for the additional temporary staff consisting of 6 maistries and 22 coolies only for three months during the current year. Provision is also for the permanent staff of one maistry and four coolies - under charges for destruction of dogs, the expenditure in the revised budget shows a slight increase and this is due to more of destruction.

A sum of Rs.22,080 has been provided in the budget estimate for 1947-48 under Epidemic and Endemic diseases, when compared with the revised estimate for 1943-47 this shows an increase and this increase expenditure is mainly due to the provision made under Malar to continue the Anti-Mosquito scheme. Full provision is made for entertainment of permanent and temporary staff. Provision is continued in the budget estimate for 1947-48 for payment to Government the proportionate cost of entertaining Plague staff etc.

15. Sanitation.

A sum of Rs.1,45,640 has been provided in the revised budget for 1946-47 as against the original budget estimate of Rs.1,24,010. The increase is under - Sanitation - other establish- ment; Public conservancy contingencies, Private scavenging, and private scavenging contingencies. The increase in the pay of establishment in the pay and allowances of the establishment is due to the payment of arrear dearness allowance sanctioned in G.O. No. 1053 L.S.D/12-6-1946 and the increase pay at Rs.3/- per month sanctioned in G.O.No. 3019 P.H. dated the 22nd October 1946 - Out of 18 Public Health peons, the pay of 16 peons who are in charge of supervision work of private scavenging was being debited to conservancy - other Establishment. This is a legitimate charge on th private scavenging and hence the provision for this expenditure has been debited under conservancy - other establishment and add on to private scavenging. The council has sanctioned the supply of foot- wear, soap, a pair of dress to each of the Public Health menials Provision is now made in the revised budget for this expenditure Provision is also made to supply the road sweepers with the require equipment for sweeping and to supply one 'poncli' to each of the P.H menial during rainy season. Tyres worth about Rs.2,000 had to be purchased during the current year to Public Health lorries. A reasonable sum is provided for repairs of lorries. Almost all the lorries are now working in full swing and hence petrol and charcoal worth about Rs.7,000 will be required for six months in the current year. Amount is also provided for this. Under private scavenging contingencies a sum of Rs.3,050 is provided in the revised estimate as against Rs.10 to meet expenditure on purchase of buckets, supply of dress, footwear, soaps etc.,

The total expenditure under sanitation for 1947-48 is estimated at Rs 1,52,410. When compared with Revised Budget figure of 1946-47 again there is increase of expenditure by Rs.6770. This is due to the provision made for entertaining 25 additional scavengers

& th

and the payment of increased salary at Rs.3/- per month during the year 1947--48.

16. Births and Deaths.

A sum of Rs.13,950 was provided under this head in the Budget estimate for 1946-47. The figure in the revised budget shows a decrease. The provision of Rs.2,000 made for payment of contribution for the supply of milk is deleted in the Revised Budget.

A sum of Rs.16,030 has been provided in the budget estimate for 47-48. Provision is made for the full sanctioned strength. A sum of Rs.500 is provided for payment of contribution to Bhagini Samaj. The Council has temporarily diverted with the sanction of Government a sum of Rs.30,500 to General Account. Provision is made for repayment of the instalment of the diverted amount.

17. Remunerative Enterprise.

The total expenditure under this head as per the revised estimate for 1946-47 is Rs.11,490 as against Rs.11,350/- provided in the original budget. Going to individual items increase is seen under pay and allowances and this is due to the payment of arrear dearness allowances. Under market contingencies, the provision is increased in the revised estimate as the council had to incur expenditure on printing ticket books etc due to the managing of Webster market departmentally for five months during the current year. Cart stands - repairs to building - Here also the provision is increased in the revised estimate for 1946-47 as substantial repairs had to be carried out to Hampankatte Jatka stand at a cost of Rs.1,740/- The expenditure under Land Development contingencies is estimated at Rs.500 in the Revised estimate Budget. A major portion of this expenditure is the advertisement charge for the sale of Urve House sites. The actual expenditure under this head till September 1946 is Rs.461.

The total expenditure for 1947-48 is estimated at Rs.9030. Provision is made for entertainment of a market Superintendent and for the tree planting staff.

18. Closing balance - General account - Ordinary.

The total expenditure under General account as per the revised budget for the year 1946-47 is Rs.3,41,770 as against the original provision of Rs.3,30,370.

The total expenditure for the year 1947-1948 is estimated at Rs.3,59,170.

A summary of expenditure under different heads is detailed below:-

p.t.o

HEAD OF ACCOUNT.	Budget estimate for 1946-1947. Rs	Revised Estimate for 46-47 Rs	Budget estimate for 1947-1948. Rs
Management ..	41,460	44,910	44,000
Communication. ..	85,040	82,360	84,700
Education Other than Elementary.	2,280	3,410	3,710
Public Health ..	1,90,240	1,99,600	2,17,750
Remunerative Enterprise. ..	11,350	11,490	9,030
Total: Rs.	3,30,370	3,41,770	3,59,170

The General account - ordinary - which was expected to close with a balance of Rs.77,507 as per the original budget for 1946-47 is estimated to close with a balance of Rs.1,16,669. It is estimated that the budget year 1947-48 will close with a deficit balance of Rs. 33,171.

The Municipal Council in its resolution No.6 dated the 28th October 1946 has resolved to recommend to Government the lands and buildings around the Derebail Trenching ground be exempted from property tax until the trenching ground is shifted elsewhere. No reduction in the revised estimate for 1946-47 or budget estimate for 1947-48 has been taken into account as final orders of Government exempting such area from taxation has been received. The amount involved in this is approximately Rs.1,340 per annum. If Government approves the council's proposal, the deficit balance of Rs.33,171 will increase by Rs.1,340 at the close of 1947-1948.

I have separately offered herebelow my suggestions under General remarks as to how this deficit could be wiped off.

19. Expenditure - capital - 1946-47.

The account opened with a nil balance. A sum of Rs.56,210 has been provided in the revised budget for 1946-47 as against the provision of Rs.68,440 in the original budget. A statement showing the capital works is given below:-

(a) Management.

1. Replacing damaged joint of the 1st floor and rafters of westeern verandah of Municipal office. Rs. 1970

2. Cost of four fans with fitting charges (one to Municipal Engineer, two to main office and one to T.P. section). Rs. 840

Rs. 2,810/-

(b) Communication:

1. Acquisition of land for widening Road near the Imperial Bank. 40

2. Compensation of culvert in C/3 of Kottar road. 1,500

3. Cost of two hand carts. 500

4. Cost of two lorries with charges for building the body. 14,450

5\

5). Cost of one more water tanker .. Rs. 7,500

6) Cost of cement used for foot-paths and culverts. Rs. 2,050

7) Widening the junction of road near Collector's office Rs. 50

8) Balance amount due for formation of foot-path on Muhammad Ali road. Rs. 100

Total: Rs. 26280

(c) Library:

1. Extending the Public Library .. Rs. 3,250
2. Furniture .. 450

Rs. 3,700

(d) Preventive medicine.

1. Cost of 75 R.C.Dust bins .. Rs. 2,000
2. Additional sheds to P.H.lorries .. Rs. 2,900
3. Cost of 250 Night soil bins from Govt.Trades school Rs. 4,500

Total: Rs. 9,400

(e) Markets:

1. Compound wall to Webster market. Rs. 1,500
2. Temporary sheds in the Webster market. Rs. 1,160
3. Compound wall and gate pillars to Urva Market. Rs. 2,760
4. Compound wall and other improvements to Kadri market Rs. 3,000
5. Putting up collapsed wall on the rear of the latrine behind Webster market. Rs. 400
6. Dismantling the existing Kudroli market and constructing a new one. Rs. 2,200

Total: Rs. 11,020

(f) Land Development.

Park at the Central Maidan Rs. 3,000

Grand Total: Rs. 56,210

20. Expenditure - Capital - 1947-1948.

Again here the account opens with a nil balance. The total provision made in the Budget estimate for 1947-48 for capital works is Rs.2,13,800 of which Rs.1,23,800 is proposed to be transferred from ordinary general revenues.

The Municipal Health Office which was located in a separate building had to be shifted to the Municipal office. The Town Planning establishment has increased and additional accommodation is required. The whole office looks like a conjusted one. It is therefore proposed to extend the Municipal office by raising the verandah to the entire length on the western side at a cost of Rs.15,000. This was suggested by the Deputy Inspector of Municipal Councils also.

The proposal of the council for providing dustless improved surface to some of the important roads was once sanctioned by Government in G.O. No. 1832 L.S.G.Department dated the 6th May 1941 and G.O.No. 3016 L.S.G., dated the 7th November 1941 but the work could not be taken up on account of the non availability of bitucen. The estimated present cost

of the scheme is Rs.61,600. The Government in their above orders sanctioned in the case of some roads 75% grant and in the case of others 50%. The work isof an urgent nature and it is proposed to take up the same during 1947-1948. Presuming that the Government would be pleased to sanction the said grant, provision for Rs. 26,500 being the council's share is now made.

A sum of Rs.24,000 is provided under preventive medicine. Though the Municipal Health Officer suggests provision for 10 Septic tank latrines, provision is made only for eight such latrines in view of the unsatisfactory finances of the council. The need for a pucca Bus and Taxi stand is a pressing one and has been deferred all the while for want of funds. From the receipts by sale of house sites at Urva this work costing about Rs.80,000 is proposed to be taken up during the year 1947-48.

A detailed list of the capital works proposed and for which funds are provided during 1947-48 are given below:- The other important works a list of which is enclosed could not be provided for want of funds.

(a) Management.
(1) Extension to municipal office by raising the verandah to the entire length on the western side. Rs. 15,000

(b) Trunk roads.
Improved surfacing of foot-paths. Rs. 2,000

(c) 2nd Class roads.

(1) Formation of road opposite to St.Agnes Convent, Bendoor... Rs 6,000
(2) Asphalting Kadri portion road. Rs. 3,250
(3) --do-- Golikatta and Jumma Masjid road. Rs. 8,300
(4) --do-- Market road Rs. 6,150
(5) --do-- Mangaladevi from Head Post Office to Pandeshwar junction. Rs. 3,000
(6) --do-- Mahatma Gandhi road - Shadigudde to Besant Girls school. Rs. 2,600
(7) --do-- Karnad Sadashiva Rao Road. Rs. 3,200

Rs.32,500

(d) Public Library.
(1) Providing electric lights to the extended portion of the Library. Rs 300
(2) Almyrahs and other furniture. Rs. 1,000

Total: Rs. 1,300

(e) Rest House.
Compound wall to the Travellers' Bungalow. Rs. 2,000

(f) Medical Relief.
Construction of additional room to Jeppu Dispensary. Rs. 500

(g) Preventive medicine.
(1) Construction of 8 Septic tank latrines. Rs. 16,000
(2) Cost of 200 Night soil bins. Rs. 4,000
(3) Night soil depots. Rs. 4,000

Rs.24,000

(h) Markets.
(1) Construction of 3 shops in the Webster market compound. Rs. 6,500
(2)

	B/F	Rs. 6,500
(2) Compound wall and shops facing the road in Karangalpady road in	market.	Rs. 6,000
(3) Shops facing the/Urva Market.		Rs. 6,000
(4) Shops facing the road in road margin touching Kankanady market.		Rs. 6,500
(5) Construction of a compound wall and construction of market in the Perebail trenching ground place.		Rs. 2,500
	Total:	Rs. 27,500

(i) Slaughter house.

Construction of slaughter house. Rs. 5,000

(j) Land Development.

(1) Park & Radio at Pentlandpettah.	Rs. 5,000
(2) Park & compound wall - Central Maidan.	Rs. 4,000
(3) Small gallery & Pavilion in Central Maidan.	Rs.15,000
(4) Bus and Taxi stand.	Rs.80,000
TOTAL:	Rs. 1,04, 000

21. G E N E R A L R E M A R K S

In the Revised Budget for 1946-47 only the barest working expenditure has been provided and this works out Rs.40,640 in excess of the receipts. According to the Budget estimate for 47-48, the ordinary receipts under general account fall short of the ordinary expenditure by Rs.1,50,060. An account of the ordinary receipts and expenditure under general account is given below:-

	Revised Budget for 1946-47 Rs	Budget estimate for 1947-1948 Rs
Receipts - Net - General account.	3,01, 130	2,09,110
E x p e n d i t u r e	3,41,770.	3,59,170

According to the revised estimate for 1946-47 a sum of Rs.56,580 is expected to be realised more than the budgetted figure under gross receipts general account, inspite of this and also taking credit to the extent of Rs.51,780 under entertainment tax act, the receipts and charges could not be balanced. The main reasons for this are (1) payment of dearness allowance amounting to Rs.1,59,410 and Rs.1,37,430 for 1946-47 and 1947-48 under all accounts (2) Heavy contribution from general revenues to elementary education fund and (3) the receipts under scavenging tax are not sufficient to cover the expenditure under private scavenging. Such contribution year after year from general account to elementary education account is a great strain on the general funds and lot of capital works which could have been proceeded with and to be deferred for want of funds. Though the general account ordinary for 1946-47 is expected to close with a balance of Rs.12,600 as against the statutory minimum of Rs.20,760 the closing account as per budget estimate for 47-48 shows a deficit balance of Rs.33,171 - Under the statutory rule a minimum closing balance of 5 % of the gross receipts is required to be maintained. The following proposals are therefore suggested to wipe of the deficit.

(1) Under markets - the fee of stalls may be enhanced from 25 to 50 1/- and the fee of head pan head load to Rs.9. This will bring in an additi income Rs.4,000/-

(2) The rent of the shops abutting the market road could be more than doubled as the existing rent is trifling having regard to prevailing rental. The additional income under this is expected to be Rs.2,500 a year.

(3) Ground rent where bunks are kept on road margins could also be more than doubled. The increase under this may be Rs.400/-

(4) [illegible] in his recent inspection note has pointed out that [illegible] provided by the Lower contribution [illegible]

the Elementary Education fund and that this can be got reduced to a considerable extent if the council increases the elementary education tax by at least 1% per year. In view of the unsatisfactory financial position of the council, I would urge the council to accept the suggestion of the Deputy Inspector of Municipal Councils. If the tax is enhanced by 1% per year the council will be eligible for an equivalent Government grant up to 1 1/3% and this will bring in an additional revenue of about Rs.24,990 per year.

(5) The receipts under scavenging tax which is being levied at half per cent per half year on the annual rental value brings in a revenue of Rs.16,890 and Rs.17,890 for the years 1946-47 and 1947-48 respectively. The expenditure on private scavenging for the corresponding years is Rs.55,670 and Rs.63,600. It is desirable to make this account self supporting by enhancing scavenging tax.

The council has already agreed to bear the proportionate cost of resurvey involving an expenditure of Rs.75,000. No provision could be made for this - Other bigger schemes such as dustless surfacing of other roads, acquisition of land and construction of quarters to menials involving heavy expenditure could not be provided. These could be takled only by applying for loans.

18. Lighting Account. Revised Estimate for 1946-47 and Budget estimate for 1947-1948.

The lighting account ordinary opens with a balance of Rs.8,189 in the revised estimate for the year 1946-47 as against the budgetted figure of Rs.5,279.

The gross receipts under lighting tax for the year 1946-47 are estimated at Rs.32,410 as against the original provision of Rs.31,260. The receipts for the year 1947-'48 are estimated at Rs.34,930.

The capital account opens with a nil balance for 46-47. It is proposed to transfer Rs.3,500 and Rs.4,500 for the years 1946-47 and 1947-1948 respectively from the ordinary revenue to capital account. The total receipts and expenditure for the two years are detailed below:-

	Budget Estimate for 1946-1947. Rs	Revised Budget for 1946-47. Rs	Budget estimate for 1947-48 Rs
Opening balance.	5279	8189	5239
Receipts-Ordinary.	27480	27160	28640
Receipts - capital.	2000	3500	4500
Total:	29480	30660	33140
Expenditure-Ordinary.	29160	30110	29400
Expenditure capital.	2000	3500	4500
Total:- Rs.	31160	33610	33900
Closing balance.	3599	5239	4479

The total expenditure as per revised budget for 1946-47 is Rs.30,110 as against Rs.29,160. The increased provision of about Rs.1,000 is for payment of arrear bills. A provision of Rs.29,400 has been made in the budget estimate for 1947-1948.

The total capital expenditure is estimated at Rs.3,500 and Rs.4,500 for the years 1946-47 and 1947-48 respectively. This amount is intended for providing additional lights both electric and kerosine oil.

As per the revised estimate for 1946-47 the account closes with a balance of Rs.5,239. The closing balance for the year 1947-48 is Rs.4,479.

C. ELEMENTARY EDUCATION ACCOUNT - RECEIPTS - ORDINARY.

The actual opening balance under ordinary for the year 1946-47 is Rs.48 as against a nil balance. The total receipts during the years are estimated at Rs.115,530 as against the original budget figure of Rs.110,970. In Government Memorandum No. 58246-C-1/46-4 Education dated the 21st October 1946 it was ordered that the council may meet the payment of arrear dearness allowance from the opening balance. Hence a sum of Rs.4,310 is taken credit under ordinary account by transfer from capital account. A sum of Rs.17,380 has been since realised by way of Government grant under Section 37 of the Elementary Education account. The grant sanctioned under proviso to section 37 of the said act amounts to Rs.16,738 - while passing orders in the budget estimate for 1946-47, the Government in their No.MJ 580 Edn. dated the 14th March 1946 and G.O.No. Ms 486 L.A., dated the 14th March 1946 pointed out that out of the arrear toll compensation; a sum of Rs.16,182 is to be taken credit under elementary education account to wipe off the deficit. This has been done. No such credit has been taken for 1947-48. The contribution from general account - ordinary is taken as Rs.43,000, the budgetted figure.

The ~~figure~~ receipts for the year 1947-48 are estimated at Rs.1,13,740. There is slight increase under Education tax receipts. Credit for the usual contribution due from Government has been taken. A sum of Rs.2,300 has been provided under contribution from general account to meet the expenditure.

RECEIPTS - CAPITAL.

There are no capital receipts in this during 1946-47 or 47-48. A sum of Rs.4310 is proposed to be transferred from capital to ordinary account during the year 1946-47.

EXPENDITURE - ORDINARY.

The total expenditure as per the Revised Budget for 1946-47 is estimated at Rs.1,15,570 as against Rs.1,10,970 provided and sanctioned in original budget. The increase is under salaries and allowances of masters, clerks and servants, house rent, contingencies - other items and repairs to buildings. The increase under staff is due to the payment of arrear dearness allowance sanctioned in G.O.No. 1552 L.A., dated the 10th September 1946 - so also, under contingencies - other items the increase is due to the payment of dearness allowance to conductresses and sweepers - Under house rent Rs.80 more has been provided for payment of arrear rent. The Bizai Boys school which was in a dilapidated condition had to be urgently repaired during the current year at a heavy cost of Rs.1245. So also the repair work of Bokkapatna Higher Elementary school, Pentlandpettah Girls school and Central ward Boys Higher elementary school had cost more than the estimated figure due to some unforeseen work. A sum of Rs.3780 is provided in the revised estimate for 1946--47.

The total expenditure for 1947--48 is estimated at Rs.1,13,740 Full provision is made for the sanctioned strength. The pay of teachers shows an increase during 1947--48 when compared with the revised budget figure of 1946-47. The reason for this is that some of the teachers posts are vacant during 1946-47 for want of qualified hands. For replacing the old furniture Rs.2,000 has been provided during 1947--48, under the head equipment - Furniture and apparatus. The District Educational Officer in his letter Rc No. 4807 E2 46 dated the 6th November 1946 has remarked that the accommodation is not adequate in the case of 8 schools noted below.

1. Central Ward Boys' Higher Elementary school
2. Bokkapatna Municipal Higher Elementary school

3. Kandathpalli Boys school
4. Mannagudda Boys school
5. Bolar Municipal school
6. Jeppinamogar Muslim Boys school
7. Bokkapatna Hindustani school
8. Muhammadan Municipal Higher Elementary school.

The Inspectress of Girls schools, requests to make provision for additional accommodation to Pentlandpettah, Padavu Girls schools and other improvements & equipments to other schools. The present The present finances of the council do not permit for ~~increase~~ incurring any expenditure. Provision of Rs.3,540 has however been made in the revised budget for 1946--47 to carry out capital improvements which are absolutely found necessary to the two schools Viz - Mannagudda boys school and Central ward Boys Higher elementary school. There is no provision in the original budget to meet this expenditure. The capital account opened with a balance of Rs.8091. After transferring a sum of Rs.4310 to ordinary account there is a further sum of Rs. 3781 left. The capital expenditure of Rs.3540 now provided in the Revised Budget is proposed to met from the opening balance. The total capital expenditure for 1947-1948 is estimated at Rs.240/-

A statement showing the total receipts and charges is given below:-

	Budget Estimate 46-47.	Revised Estimate 46-47	Budget estimate for 47-48
	Rs	Rs	Rs
Opening balance.	-	8,139	249
Total receipts - ordinary	1,10,970	115,530	113,740
Total receipts - capitol	- minus	4,310	-
Total receipts:	1,10,970	111,220	113,740
Total including opening balance.	1,10,970	119,359	113,989
Total expenditure-ordinary	1,10,970	115,570	113,740
Total expenditure-capital.	-	3,540	240
T o t a l :-	1,10,970	119,110	113,980
Closing balance	-	249	9
Total including total balance:-	1,10,970	119,539	113,989

The Budget estimate for 1946-1947 which was expected to close with a nil balance, will now close with a balance of Rs.249 as per Revised Estimate for 1946-47- The account will close with a balance of Rs.9 for 1947-1948.

D - WATER - SUPPLY AND DRAINAGE ACCOUNT.

The actual opening balance under this account for 1946--47 is Rs.42,539 as against the budgetted figure of Rs.38,836. The account for the year 1947-48 is expected to open with a balance Rs.

The total ordinary receipts as per the original budget for 46-47 is Rs.37,850. The revised estimate shows an increase of Rs.38,150. According to the budget estimate for 1947-48 a sum of Rs.40,330 is expected to be realized.

There are no

There are no capital receipts either during the year 1946-47 or 1947-48.

As per the revised budget for 1946-47 the total expenditure is estimated to be Rs.~~55,270~~ as against the original provision of Rs.55,270. The decrease in expenditure is on account of the repair of drain. The original provision of Rs.50,000 is reduced in the revised estimate to Rs.5,000 as repairs as contemplated earlier could not be carried out.

A sum of Rs.~~59,269~~ has been provided in the Budget estimate for 1947-48. The total amount available under this account at the end of 1946-47 is Rs.80,689. This huge amount will not be required for any immediate use. It is therefore proposed to invest a sum of Rs.60,000 either for a short period in any of the approved banks after obtaining sanction from competent authority or in Government promissory notes.

No provision has been made for capital expenditure.

As per revised estimate for 1946-47 the account will close with a balance of Rs.~~71,689~~. The closing balance for the year 47-48 is expected to be Rs.52,709.

E. TOWN PLANNING ACCOUNT.

The revised estimate for 1946-1947 opens with a balance of Rs.15,454 as against Rs.12,124 provided in the original budget. As per budget estimate for 1947-48, the account is expected to open with a balance of Rs.764.

The total receipts as per revised budget 1946-47 are estimated at Rs.13,560 as against Rs.16,710 provided in the original budget estimate. The fall in revenue is on account of the fact of not taking credit a sum of Rs.3,500 under license. The licence fee collected for the construction of buildings within the Town Planning area was taken credit under Town Planning area~~s~~ ~~was taken credit~~ in the budget estimate for 1946-47. There is no authority for taking such credit under Town Planning account. Hence the provision is deleted and credit taken under General account-credit is taken for a sum of Rs.8030 for the contribution with general account. In view of the war conditions prevailing the council has decided that the basis of valuation for 1943-44 is to be adopted for the year 1946-47 also for the purpose of collecting the betterment contribution and the Government have been addressed for the sanction - According to this only a sum of Rs.4,389 could be realised during the current year. The provision is therefore accordingly reduced in the revised estimate from 12,000 to Rs.4,200/-.

The total ordinary receipts for the year 1947-48 are estimated at Rs.17,710. Credit has been taken for a contribution of Rs.4510 from the General account.

The total capital receipts for the year 1946-47 and 47-48 are estimated at Rs.10,840 and Rs.10,500 respectively. A sum of Rs.9,480 is taken credit as contribution from general account to meet capital expenditure for 1946-47 - Similarly credit is taken for a sum of Rs.10,500 for the year 1947-48. The original credit of Rs.50,000 taken under sale proceeds of Urve house site area is now delated and taken credit under general account as the Urve house site is not within the sanctioned Town Planning area.

The total ordinary expenditure for 1946--47 is estimated

at

at Rs.14,260 as against the budget estimate for 1947-48. The decrease in expenditure is on account of not entertaining the full sanctioned strength for dirth of qualified hands.

A provision of Rs.17,610 has been made in the budget estimate for 1947--48 and this covers up the expenditure for the full sanctioned strength also.

A sum of Rs.24,230 has been provided in the revised estimate for 1946--47 as against a provision of Rs.38230. The total provision made for the year 1947-1948 is Rs.16170. A detailed list of the works to be executed during the year 1946-47 and 1947-48 is given below :-

		Rs
	1946--1947.	
1.	Acquisition of lands and buildings in the Palnir T.P.area	12,000
2.	Construction of road in Boloor village R.S.No.789,790 etc	1,100
3.	Formation of Bishop Victor road - portion connecting link	5,000
4.	Construction of plat form and sanitary conveniences - Block No.10 - Market ward Town Planning scheme.	5,000
	Rs.	11,100
5.	Repayment of loan .. .. Rs.	1,130
	1947--1948.	
1.	Acquisition of lands and Buildings in T.P.area. Rs.	5,000
2.	Culvert in the newly constructed road in Palnir T.P. area - T.S.No. 662/3A etc of Attavar village... Rs.	10,000
3.	Repayment of loan Rs.	1,170

Several other urgent works of capital could not be provided for for want of funds.

The closing balance as per the revised estimate for 1946--47 is Rs.764 as against the budget provision of Rs.22,654. The Budget estimate for 1947-48 shows a closing balance of Rs.194/-

G - DEPOSITS AND ADVANCES ACCOUNT.

The actual opening balance as per revised estimate for 1946-47 is Rs.24,231 against the original budget figure of Rs.17,766. The account opens with a balance of Rs.24,231 for 1947-48 also.

The total receipts for 1946-47 and 1947-48 are expected to be Rs.84,940 and Rs.78,220 respectively and the total expenditure for the corresponding years are estimated to be Rs.84,940 and 78,220.

As per revised estimate for 1946-47 the account is expected to close with a balance of Rs.24,231. The closing balance for 1947-48 is expected to be the same as in the year 1946--47.

H. ENDOWMENT ACCOUNT.

The account opens with a balance of Rs.750 and Rs.770 for the year 1946--47 and 1947-48 respectively.

The total receipts during each of the year 46-47 and 47-48 are estimated at Rs.140 and the total expenditure will be Rs.120. This provision of Rs.120 is for payment of the usual annual contribution to the Basant National Girls school to teach Sanscrit and Marati. The contributions thereafter will have to be reduced as the receipts by of interest is not sufficient for payment of annual contribution of Rs.120/-

p.t.o

The closing balance of this account will be Rs.780 at the end of 1946-47 and Rs.[illegible]00 at the close of 1947-1948.

Municipal Office, Mangalore,
Dated the 27th December 1946
Novr.

Commissioner,
Mangalore Municipality.

Compd:-

H/

****

Encl.

(12)

PROCEEDINGS OF A MEETING OF THE BUDGET COMMITTEE HELD IN THE MUNICIPAL OFFICE AT 4 P.M. ON MONDAY THE 16TH DECEMBER 1946.

PRESENT.

Janab H. Hoosein Puttur Saheb Bahadur, Chairman, M.C.
Sri Rao Saheb P.R.Ranganatha Punja, B.A.B.L.,
Sri M.Ramappa, B.A.,
Sri A.Shanker Alva, B.A.B.L.,
Sri M.Mukunda Nayak, B.A.,

Municipal Commissioner, Engineer and Town Planning officer were also present.

Read revised estimate for 46-47 and Budget estimate for 47-48 under General funds and Elementary education funds with the explanatory note and the file of connected papers.

Revised estimate for 1946-47.

1. The Committee recommends that the provision of Rs.3,000 made under revised estimate for improvements to Kadri market be deleted and the said sum of Rs.3,000 be added to the provision for additional compound wall to the Webster market.

2. Budget estimate for 1947-48.

The following additional receipts may be taken :-

(a) Licence fee (Increase for certain items in the D & O [illegible]des - Rs.2,000 - The increase are to be as follows :-

[illegible]ture of trade	Present licence fee Rs	Proposed licence fee Rs
1.Washing clothes(Dhobhykhana)	2- 0-0	5- 0- 0
2.Making soap	5- 0-0	20- 0- 0
3.(1)Dying indigo colour	10- 0-0	30- 0- 0
(2)Dying other colours	5- 0-0	15- 0- 0
4.Manufacture of beedies		
Less than 5 persons are employed	1- 0-0	3- 0- 0
Less than 15 persons and more than 5	3- 0-0	10- 0- 0
Exceeding 15	10- 0-0	30- 0- 0
5.Keeping hair cutting saloon(1 person)	2- 0-0	5- 0- 0
For additional barber	0- 8-0	2- 0- 0
6.Bakery When monthly rental exceeds Rs.10	5- 0-0	Double the monthly rental of the premises
7.In other cases		
Preparing flour(by one stone grinder(handpower)	1- 0-0	2- 0- 0
More than one stone		5- 0- 0
8.Manufacture of aerated water.		
Hand power 3 bottles & more machine	10- 0-0	20- 0- 0
2 bottles or less	5- 0-0	10- 0- 0
.Selling or storing timber irrespective of ausntity.		30- 0- 0
.Storing firewood less than 10 candies.	1- 0-0	5- 0- 0
Storing less than 25 candies and more than 10 candies.	5- 0-0	15- 0- 0
Exceeding 25 candies	10- 0-0	30- 0- 0

Storing hay, grass etc.					
Storing thatched materials	6-	0-	0	15-	0- 0
Storing dealwood planks	6-	0-	0	15-	0- 0
Manufacturing ice	5-	0-	0	10-	0- 0
				30-	0- 0

2. (b) Market fee:(Fee of stalls to be enhanced by 25 % of the present rate and the head load fee of pies six to be raised to pies nine per head load - Rs.4,000

(c) Market other receipts - The rent of shops abutting market road to be raised - Rs. 2,500/-

(d) Rent of lands - The fee levied for keeping bunks on road margins to be raised additional income - Rs.4,000/-

(e) The present rate of education tax on lands and building to be increased by 1/2 per cent per half year - (1% per year) on the annual value of buildings and lands - with effect from 1st April 1947 Rs.18,740/- could be taken as the increased receipts under education tax.

Credit may be taken under communication for Rs.19,500 the grant sanctioned by Govt. in their Memo No.31172-I D L.A.dated 23rd Nov. 1946.

The provision of Rs.3320 made under communication Govt.grant to be deleted as per Govt.Memo No. 31172-I D L.A. dated 23-11-46.

Expenditure ordinary.

4. Under Malaria the provision of Rs.13,970 made be raised to Rs.20,000 viz Rs.2,000 under establishment and Rs.4030 under contingencies and equipments.

5. Under education other than elementary - the provision of Rs.920 made for payment of contribution to private individuals to be enhanced by Rs.500 be paid to the Ishwaranandu Sevashram Sangha.

6. Road maintenance - II Class roads to be increased by Rs.40,000/-

7. Expenditure - capital.

The following be deleted:

1. Rest house - compound wall Rs. 2000
2. Market at Derebail trenching ground Rs. 2500

and the provision made under 2nd class roads be enhanced by Rs.4,000 for acquisition of lands for extension and widening of roads.

8. The provision under repairs to drains be increased by Rs.5,000/-

Contribution from General account to elementary education account be reduced by Rs.18,740/-

The deficit may be met as follows :-

(1) The Govt.to be requested to waive the recovery of annuity of loans taken and spent for roads now transferred to High Way department Rs. and the Government may be requested to pay a share of income under General Sales Tax collected within municipal limits to wipe off the deficit and have the minimum closing balance.

The committee recommends that with the above modifications the revised estimate for 46-47 and the budget estimate for 47-48 under general and elementary education funds be approved and

(sd) H.Hossain Saheb
Chairman, M.C.

(13)

Extract from the proceedings of the Mangalore Municipal council, dated the 16th January 1947.

x x x

Resolution No.6. Revised estimate for 1946-47 and budget estimate for 47-48 under General funds and Elementary Education fund with the explanatory note file of connected papers and the Budget committee's report dated the 16th December 1946 .

The revised estimate for 1946-47 and the budget estimate for 47-48 both under General fund and Elementary Education fund account prepared by the Commissioner and recommended with alterations for approval by the Budget committee at its meeting held on 16th December 1946 with certain modification is approved and passed subject to the following modifications.

Elementary education fund.

1. The provision under salaries of teachers and servants and contingencies in 1946-47 may be increased by Rs.4740/- Rs.600 and Rs.300 respectively for payment of one month's salary as bonus The contribution to elementary education fund may raised by Rs.5300/- in 1946-47.

2. The recommendation for increase of Education tax from 1-4-47 is not approved. The contribution from the General Funds to the Elementary Education fund may be raised by Rs.18,740 in 1947-48.

General Funds.

3. Provision of Rs.6,000 made in 1946-47 under surcharge duty on transfer of property may be raised by Rs.3140 and by Rs.4,000 in 1947-48.

4. The following capital works provided for in 1947-48 may be deleted.

		Rs.
(1)	Extension to Municipal office ..	15,000
(2)	Park at Pentlandpettah ..	5,000
(3)	Construction of 3 shops in Webster market.	6,000
(4)	Shops in Urva Market ..	6,000
(5)	Pavilion in Central Maidan ..	15,000

5. Provision made for the following in 1947-48 may be reduced:-

(1)	Kerangalpady market from Rs.6,000 to (no new shops are necessary)		2,000
(2)	Kankanady Market from Rs. 6,500 to (Lump sum provision)		3,000
(3)	Septic tank latrines Rs. 18,000 to		
(4)	Slaughter house (Beef)	Rs. 5,000 to	13,000 / 2,000

The expenditure on septic tank latrines and construction of night soil depots and cost of night soil bins will be met from the grant of Rs.19,500 taken credit under old arrear toll contribution.

6. The following may be provided in 1947-48

(1) For Kadri Market 5,000

7. Contribution to Elementary Education Fund may be raised by Rs.5,300 in 1946-47 and by Rs.18,740 in 1947-48.

8. Contribution to Town Planning fund Capital may be deleted both in 1946-47 and 47-48 and the capital expenditure provided for in 46-47

and 1947-48 ~~and the capital expenditure provided for in 194~~ be met by crediting the investment made under the Town Planning credit for Rs.10,000 and Rs.30,000 during the said years. The for acquisition of land may raised by Rs.5,000 in 1947-48."

9. The income under market fees in 47--48 may be raised by Rs.3,000/- more i.e. Rs. 7,000 over draft budget. The council decided to levy one anna on every head load taken to markets and to increase stall fees by 50 per cent.

10. Specific sanction is sanctioned for the following enhancement of license fees with effect from 1-4-1947.

Name of trade	Present license fees. Rs	Proposed increased license fees. Rs
1. Washing clothes(Dhoby Khana)	2	5
2. Making soap	5	20
3.(i) Dying Indigo colour	10	30
(ii) Dying other colours	5	15
4. Manufacture of beedies:-		
(i) Less than 5 persons are employed.	1	5
(ii) Less than 15 persons and more than 5.	5	10
(iii)Exceeding 15.	10	30
5. Keeping Hair cutting saloon(1 person)	2	5
For additional barber	0/8/0	2
6. Bakery: (i) When monthly rental exceeds Rs.10/-	5	Double the rental of the premises.
7. Another person:		
Preparing flour (by one stone grinder - hand power)	1	2
More than one stone		5
8. Manufacture of aerated waters:-		
(i) Hand power 3 bottles and more machine	10	20
(ii) Hand power 2 bottles or less	5	10
9. Selling or storing timber irrespective of quantity.	20	30
10. Storing firewood less than ten candies	1	5
Less than 25 candies and more than 10 candies.	5	15
Exceeding 25 candies.	10	30
11. Storing Hay, grass etc.	3	15
--do-- thatched materials	5	15
--do-- deal wood planks	5	10
12. Manufacturing ice		30

11. "Provision may be made for Rs.10,000 for purchase of a watering lorry in 1947--48.Rs.8000 may be provided in 1948--47 for converting the tanker and one existing lorry for watering purposes.

12. The council resolves to provide for payment of bonus equivalent to one month's pay. The provision for 46--47 may be enhanced by Rs.11,500/- as shown below:-

p.t.o

	Rs.	
Management	1200	
Collection	740	
Engineering	150	
Other Engineer	250	
Rest house	30	
Library	40	
Medical officers	225	
Compounds and servants	190	
Municipal Health Officer's clerk and servants	135	(90+45)
Avenue coolies	200	
Sanitary Inspectors	750	
Vaccinators	300	
Registrar of Births and Deaths	160	
Malaria	100	
Public Health Peons	400	
do Drivers	245	
Ambulance	25	
Maternity and Childwelfare	350	
Conservancy menials	4,800	
Water supply	300	
Lighting	200	
Town Planning	600	
Rs.	11,800	

13. The council requests the Government to waive recovery of the annuity of the loan taken for providing dustless surface to roads transferred to the Highway Department.

14. The council also requests the Government to credit to it a portion of General sales tax collected within municipal limits to enable it to under take schemes for the amelioration of the conditions of Harijans and other poor people and for special provision for localities inhabited by the poor.

15. The council sanctions the necessary reappropriation from head to head or from balance to bring up the figures to revised estimated levels from the figures provided in the sanctioned budget for 1946-47 The Government is requested to sanction the deviation in the Elementary Education provisions.

x x

sd/ K.Hoosein Saheb
Chairman,M.C.

/True Extract/

Municipal Office, Mangalore.
Dated the 21st January 1947.

Commissioner
Mangalore Municipality.

ampdi-

M.21.1.47.

29

C. Elementary Education account -- Mangalore Municipality.

Receipts - Ordinary	Budget Estimate 1946-47 Rs	Revised Estimate for 46-47. Rs	Budget estimate for 47-48 Rs	Actuals 45-46 Rs	Actuals April to Septr.45 Rs	Actuals April to Septr.1946. Rs
Opening balance	-	8139	249	16504	16504	8139
Education tax - gross collections	17570	17720	18740	17415	2694	1504
Deduct collection charges	-	-	-	- 800	-	-
Net	17570	17720	18740	16615	2694	1504
Other receipts	300	300	300	360	234	210
Government Grant: (1) Under Sec.37 of the Elementary Education Account.	17330	17380	17760	18065	18065	-
(2) Under proviso to section 37 of the Ele.Education Act.	16738	16740	16740	16738	8364	8370
(3) Arrear toll compensation amount transferred.	16182	16180	-	2033	-	-
Add amount transferred from Capital.	-	4310	-	-	-	-
Contribution from General account.	43000	43800	60300	46000	36700	43000
Deduct refunds	150	100	100	37	25	51
Total:	110,970	120,730	113740	96774	66032	51633

RECEIPTS -CAPITAL.	Budget Est 46-47 Rs	Revised Budget 46-47 Rs	Budget Est 47-48 Rs	Actuals 45-46 Rs	Actuals April to Septr.45 Rs	Actuals April to Septr.46 Rs
Deduct amount transferred to Ordinary.	-	4310	-	-	-	-
Total	-	4310	-	-	-	-
Total receipts-Ordinary and Capital.	110970	116420	115740	96774	66053	51633
Grand total including opening balance.	110970	134550	115089	115278	82556	59772
Expenditure - Ordinary						
1. Staff:Salaries and allowance						
Masters	62800	65630	62790	58657	29140	29354
D.A.	29680	33950	29770	30287	15825	14085
Clerks and servants	420	500	420	587	190	183
D. A.	820	940	820	812	418	366
Contribution to Provident fund.	3750	3750	3870	3240	8	27
Education tax -- Collection charges.	880	880	880	-	-	-
2. Contingencies and Equipments:-						
Contingencies --						
House rent.	2050	2130	2540	2404	1336	893

Other items :-						
Dearness allowance.	4000 3080	4380 3430	4230 3050	3634 3013	1413 1617	2161 1426
Equipment:-						
Furniture & apparatus:	1000	1000	2000	-	-	560
Library books and maps.	200	200	200	-	-	-
Other items ..	200	200	200	75	-	68
3. Prizes and scholarships ..	-	-	-	-	-	-
4. Repairs to buildings. ..	2000	3780	3000	1546	1160	1562
5. Investment on and repayment of debt. ..	-	-	-	-	-	-
6. Investment made:	-	-	-	-	-	-
7. Advances recoverable	-	-	-	-	-	-
Total:-	110970	130770	113740	104055	51106	50685
Expenditure capital						
1. Lands and Buildings	-	3290	-	1052	1052	-
2. Furniture and apparatus:-	-	250	240	32	32	-
Total:-	-	3540	240	1084	1084	-
Total Expenditure - Ordinary and capital:	110970	134310	113980	105139	52190	50685

		Rs	Rs	Rs	Rs	Rs
Closing balance :		249	2	8130	30346	9037
Grand Total including closing balance.	11090	124559	113989	113278	82536	59772

Municipal Office, Mangalore,)
Dated the 30th January 1947. (

COMMISSIONER
MANGALORE MUNICIPALITY.

COMPD:-

H.O.J. 31.1.47.

(1) Mangalore Municipality.

Name of Establishment.	Name of Incumbent.	Grade	Scale of pay.	Present pay	Probable pay.	Remarks.
(1)	(2)	(3)	(4) Rs	(5) Rs	(6) Rs	(7)
Central Ward H.E.School.	C.Abdul Kader	Secondary Grade	30-3/2-45-2/2-55	55+5 Charge	allowance 55+5 charge allowance	
	B.Venkatesh Baliga	do	do	47	47	Rs.2 from Jan. 1948
	C.Malloppa	do	25-2/2--45	43	43	Rs.2 " Decr.1947
	B.Manthe Mallya	do	do	29	29	Rs.2 " Octr. 47
	Mrs L.Krishnamma	do	do	25	25	Rs.2 " July 47
	P.Shiva Rao	do	do	25	25	
	D.Vasudeva	H.E.Grade	23-2/2-45	45	45	
	B.Kotta Shetty	do	do	45	45	
	K.Ranthappa	do	do	33	33	Rs.2 " Decr. 47
	K.Laxminarayana Rao	do	do	39	39	
	B.Venkappayya	Lower Grade	20-2/2-24-1/2-28	30	30	
	K.Gunapathi	H.E. Grade	23-2/2-45	43	43	Rs.2 " July 47
	Gregory D'Souza	do	do	33	33	
	Mrs U.Seetha Bai	do	do	43	43	Rs.2 " Novr. 47
	V a c a n t	do	do		23	
	Pramila Karkada	do	do	41	41	Rs.2 " Decr. 47
	B.Thammayya Pre.vocational Instructor		20	20	20	
	K.Uggappa	Peon	8-1/2--12	8	8	
Bizai Muni. Boys school	A.Shashagiri Rai	H.E.Grade	20-1/2-24-2/2-30	30+2 Duty allowance	30+2 Duty A	
	H.Shama Rao	do	do	30	30	
	B.Venkatramana charya	do	23-2/2-45	43	43	
	Vacant	Sec.Grade	25 - 2/2- 45	25	25	
	Thukru Hongsu	Part time sweeper	5	5	5	
Kandathpalli Boys school.	B.Ramayya Shetty	Sec.Grade	30-3/2-45-2/2-55	47+2 chargeallowance	47+2 charge allowance	
	V.U.Nari	H.S do	25-2/2-45	43	45	
	Manjappa	H.E.Grade	23-2/2-45	41	41	
	H.Chandrayachary	do	do	31	31	
	Mrs A. Appi Bai	do	do	33	33	Rs.2 from June 47
	Chandu Shetty	Sweeper	Rs.5	Rs. 5	Rs.5	
Attavar Boys school.	K.Annaji Rao	Sec.Grade	30-3/2-45-2/2-55	Rs.51+2 "	51 + 2 charge allowance	
	M.Dasappayya	H.E.Grade	25-2/2-45	27	27	
	T.Gururaj Bhat	do	do	41	41	
	K.Devanna Nayak	do	do	39	39	
	J.E.Anchan	do	do	37	37	
	Lozy Fernandes	do	do	35	35	Rs.2 from Jan.48
	Victoria Philips	do	do	31	31	
	J.Komala	do	20-1/2-24-1/2-30	20	20	
	Thukru Mooliya	Sweeper	Rs.8	Rs. 8	Rs.8	

(18)

124

35

1	2	3	4	5	6	7
Bokkapatna H.E.school	V.Ananthayya	Sec.Grade	30-3/2-45-2/2-55	53+5 charge allowance	53+5 C.A.	Rs.2 from Jan.48
	B.Srinivas Rao	do	25-2/2-45	33	33	
	J.B.Colaco	do	do	33	33	
	P.Devadas Nayak	do	do	27	27	Rs.2 from June 47
	D.Krishna Thanthri	VIDWAN	do	25	25	
	B.Venktachary	H.E.Grade	23-2/2-45	39	39	Rs.2 " Decr.47
	M.VasudevaUpadya	do	do	37	37	
	D.Vasudeva Thanthri	do	do	27	27	Rs.2 " July 47
	P.Parameshwara	do	20-1/2-24-2/2-30	28	28	Rs.2 " April47
	J.L.Anchan	do	do	20	20	
	P.M.Pinto	do	23-2/2-45	37	37	
	K.Sabjan Saheb	L. E. Grade	20-2/2-24-2/2-28	35	35	
	K.Somappa Bangera	H.E.Grade	23-2/2-45	41	41	Rs.2 " Aug. 47
	P.Krishna Rao	do	do	39	39	
	M.Balappa	do	do	33	33	Rs.2 " Decr 47
	Mrs P.Barnabas	do	do	39	39	
	Mrs N.Rajivi	do	do	35	35	
	~~Vacant~~ V.N. Prasanna	~~do~~ Sec.Grade	do 30-3/2-45-2/2-45	~~23~~ 47	~~23~~ 47	
	H.Krishnayachary	Pre.Voc.Instructor	Rs.20	Rs.20	Rs. 20	
	U. Sheshappa	Peon	8-1/2-12	8	8	
	J.Radha	Conductress	7-2-A-10	10	10	
Muhammadan H.E. school	G.Muhammad Haroon	Sec.Grade	30-3/2-45-2/2-55	53+5 C.A.	53+5 C.A.	
	M.Khasim Saheb	do	do	51	51	Rs.2 from April 47
	K.Somanath	do	25/2-2/45	27	27	Rs. 2 from Decr. 47
	Vacant	do	do	25	25	
	M.Sheik Dawood	H.E.Grade	23-2/2-45	45	45	
	T.Hussainabba	do	do	31	31	Rs.2 from July 47.
	Abdurazaak	do	do	27	27	
	K.S.Attaulla Hussain	do	do	33	33	Rs.2 from May 47
	M.Moidinabba	do	20-1/2-24-2/2-30	22	22	
	C.Sheik Moidin	do	do	26	26	
	Ismail	do	do	20	20	
	Vacant	Pre.VacationalInstuctor		10	10	
	Abdul Hasan	Peon	Rs.8	Rs.8/-	Rs.8/-	
Jeppinamogar Muslimschool	G.Abdulla	L.E.T.Grade	15-1/2-20	25+2charge allowance	25+2 charge allowance	
	Babjan	H.E.Grade	20-1/2-24-2-30	21	21	
	AbdulRahiman	Sweeper	Rs.5/-	Rs. 5/-	Rs.5/- part time sweeper	

(1071)

p.t.o

1	2	3	4	5	6	7
Bolar Hindustani school.	K.Abbubaker	H.E.Grade	23-2/2-45	33+2 charge allowance	33+2 C.A.	Re.2 from Octr.47
	G.Sheik Usman	do	do	27	27	Re.2 " "
	B.B.Muhammad	do	20-1/2-24-1/2-30	20	20	Re.½ " Jan.47
	S. Hameed	Sweeper	5	5	5	
Bokkapatna Hindustani school.	K.Muhammed	Sec. Grade	30-3/2-45-2/2-55	53+2 "	53+2 C.A.	
	K.M.Hussein	H. E. Grade	23-2/2-45	35	37	
	K.A.Jaleel	do	do			Joined Military service
	B.Sheik Abdulla	do	20-½-24-2/2-30	30	30	
	K.Adam Saheb	do	do	0	0	
	T.Adam Saheb	do	23-2-2/45	27	27	Re.2 from Octr.47
	K.S.Mohidin(ng)	do	20-1/2-24-2/23	20	20	
	Hussein Saheb	Sweeper	Re.5	Re.5	Re.5	
Bolar Boys school.	G.Gopalakrishna Nayak	Sec. Grade	30-3/2-45-2/2-55	51+2 "	51+2 C.A.	
	J.G.Rego	H.E.Grade	23 - 2/2- 45	45	45	
	K.Janardhana	do	do	37	37	Re.2 from April 47
	B.Padmanabha	do	do	45	45	
	Ranga Kerkera	do	20-1/2-24-2/23	20	20	
	B.Chandravathi Bai	do	23-2/2-45	25	25	
	Ponnakka	Sweeper	Re.8	Re.8/-	Re.8/-	
Mangalore Boys school	T.Krishna Rao	H.E.Grade	23-2/2-45	45+2	45+2	
	T.Babu	do	do	25	25	
	B.Doomappa	do	do	35	35	
	N.Padmanabha Bhat	do	do	27	27	
	K.P.Rais	do	do	45	45	
	M.Jogy	do	20-1/2-24-2/2-30	28	28	
	Sunder Shetty	do	do-25-2/2-45	20	20	
	Rukma Bai	do	do 23-2/2-45	55	37	
	Radha Bai	do	do 25-1/2-29-2/2-35	31	31	
	Yamuna	Sweeper	Re.8	Re.8	Re.8	
Bolar Girls school.	M.Hartman	H.E.Grade	23-2/2-45	43+ 2 charge allowance	43+2 C.A.	
	Alice Veigas	do	do	35	37	
	B.Jija Bai	do	do	37	39	
	Sanjiva Bai	do	20-1/2-24-2- 30	26	28	
	Sanjivi Bangera	do	23-2/2-45	31	31	
	M.Radha Bai	do	20-1/2-24-2/2- 30	20	20	
	J.Leela	Conductress	Re.10	Re.10	Re.10	

971

Nireshwallia Ele.school.	Mr.M.V.Fernandes	~~Hr~~.Grade	30-3/2-45-2/2-55	47+2 C.A.	47+2 charge allowance
	Mrs B.Kushpavathi	do Sr. Grade	25-2/2-45	25	27
	Mr L.M.Jacob	H.E.Grade	23-1/2-26-1/2-30-45	45	45
	Miss M.Sushila	H.E.Grade	do	35	35
	Miss Nagaveni	do	20-1/2-24-1/2-30	20	20
	Joka Hengsu	Sweaper	Rs.5/-	Rs. 5/-	Rs.5
Pentlendpettah Girls school	Theresa Mathias	Higher Ele. Grade	23-1/2-45	45+2 charge allowance	45+2 C.A.
	Magdaline Pais	do	do	45	45
	Mary D'Mello	do	do	43	43
	Flora Sequeira	do	do	37	37
	Ursula Pais	do	do	35	37 Rs.2 from Novr.47
	M.Umasunderi Bai	Secondary Grade	25- 2/2 - 45	27	27 Rs.2 " Novr.47
	T.Girija Bai	H. E. Grade	23 - 2/2-45	35	37
	F.Fernandes	do	do		On Military duty
	C.Chambers(eg.in the place of Fernandes	do	do	23	23
	U.Laxmi	Conductress	Rs.10	Rs.10	Rs.10/-
Car St.Girls school.	M.Sitha Bai	Secondary grade	25-2/2-45	31+2 C.A.	31+2 charge allowance
	Laxmi Bai	H. E. Grade	23-2/2-45	45	45
	Girija Bai	Lower Elementary Grade	20-2/2-24-1/2--28	28	28
	T.C.Phillips	H.E. Grade	23-2/2-45	31	33
	M.Radha Bai	do	do	35	35
	Andoro Jeevothama	do	do	51	51
	Lucy Gonsalves	do	do	23	23
	Sanjivi	Conductress	Rs. 10	Rs. 10	Rs. 10
Attavar girls school.	M.Laveri	H.E. Grade	23-2/2-45	45+2 charge A.	45+2 C. A.
	K.Durgamma	do	do	43	43 Rs.2 from May 47
	Clementine Elizer	do	do	35	35 Rs.2 from Aug.47
	Alice Kurkada	do	do		On Extraordinary leave
	M.Durgamma	do	do	37	37
	K.Yamuna	do	do	29	29
	Leela	Conductress	Rs. 10	Rs. 10	Rs. 10

P.T.O.

41

Mangalore Municipality.

Name of establishment. (1)	Name of incumbent (2)	Grade (3)	Scale of pay (4)	Present pay (5)	Probable pay (6)	Remarks (7)
North Canara Girls' School	D. Hari	H.Elementary grade	25-2/2--45	40+2 charge allowance	40 + 2 charge allowance	
	H. Hanamma	Elementary "	25 - 2/2 - 45	Rs.25	Rs.25	
	M. Mukta Bai	-do-	25 - 2/2 - 45	Rs.25/-	Rs.25/-	
	S. Sundari	-do-	-do-	Rs.29/-	Rs.31/-	
	B. Saraswathi	-do-	-do-	Rs.25/-	Rs.25/-	Rs.6/- from Novr., 47.
	H. Sundara	-do-	20-1/2-24-2-30	Rs.20/-	Rs.20/-	
	Subhdri Kunder	Conductress	Rs.6/-	Rs.6/-	Rs.6/-	
Padova Girls' School	C. Rodrigues	H.Elementary grade	25-1/2-30-2/2-55	Rs.35/-+ 2	Rs.35/-	
	K. Santhappa	-do-	-do-	Rs.35/-	Rs.35/-	
	L. Martis	-do-	25 - 2/2 - 45	Rs.35/-	Rs.35/-	
	Stella Fernandes	Part time teacher	Rs.5/-	Rs.5/-	Rs.5/-	

293

(2)

2 2

1	2	3	4	5	6	7
Kadri girls school.	Name of incumbent.					
	Teresa Noronha	Sec. grade	30-3/2-45-2/2-55	53+2 charge	53+2 C.A.	Rs. 2 from Jan.48
	M.Geetha Bai	H.E.Grade	23-2/2-45	39	39	Rs. 2 " Octr.47
	P.A.Muthamma	do	do	37	37	Rs. 2 " Jan. 48
	Leelavathi Anchan	do	do	39	39	
	Marceline Quadros	do	do	45	45	
	Peovu	Conductress	Rs. 10/-	Rs. 10/-	Rs. 10/-	
Bizai Girls School.			30-2/2-50			
	Mrs H.S.Roberts	H.E.Grade	~~23-2/2-45~~	40 + 2 C.A.	40+2 C.A.	Rs.2 from July 1947
	Miss S.Correa	do	~~do~~ 25-1/2-29-2/2-35	35	35	
	Mrs P.Nagamma	do	do	33	35	
	Mrs L.Costa	do	do	33	35	
	Mrs M.Lobo	do	do	29	29	
	Somu	Part time sweeper	Rs.5/-	Rs.5/-	Rs.5	
Gosha Muhammadan/ Girls school	Mrs C.Karet	~~Senior~~ H.E. Grade	25- 2/2- 45	29+2 charge allowance	29+ 2 C.A.	
	Mrs Azeezbi	do	23-2/2-45	45	45	
	Mrs Jainabi	do	do	37	39	
	Mrs Aishabi	Leave do	20-1/2-24-2/2-28	28	29	
	Mrs Khathija Khatoondo		20-1/2-24- 2 - 30	20	21	
	Sabira Khatoon	do	do	20	20	Rs.2 from ~~Nov~~ May 47.
	Christina Kurkada	Peon	Rs.8	Rs.8/-	Rs. 8/-	
	Khathijabi	Conductress	Rs.4-8-0 & capitation allowance 1 anna per head	Rs.4-8-0 capitation allowance 1 anna per head.		

(23)

Municipal Office, Mangalore,)
Dated the 16th December 1946.)

COMMISSIONER
MANGALORE MUNICIPALITY.

COMPD: 13.12.46

H/16.12.46.

M. F. No. 121.

45

FORM C.

Application for Allotment or Additional Allotment of Funds from the Balance required by the Municipal Council.

Hoe & Co., Madras—1-1-38.

Particular work or purpose. (1)	Head of account in which or name of work, etc., for which additional allotment is required. (2)	Amount provided for the work or purpose in the budget. (3)	Amount subsequently allotted or transferred. (4)	Amount spent up to date. (5)	Amount required to meet probable expenditure up to the end of the year. (6)	Amount now required by transfer from the balance. (7)	Reasons for exceeding the original allotment. (8)	Reference to previous correspondence and the number and date of the council's sanction. (9)	Amount of closing balance provided in the budget as revised with reference to the actual opening balance of the year. (10)	Total of all allotments made from such balance including those now applied for. (11)	Net balance available. (12)	Five per cent. of estimated receipts. (13)	REMARKS. (14)
	Ele. Edu Staff - Salaries & allowances.	92570		51070	94840	2270	Payment of arrears DA.		As per provision made in the Sanctioned budget Rs Nil.				
	Do. clerks & servants	1240		647	1360	120	- Do -						
	House Rent	2050		1034	2130	80	arrear [illegible] rent.		actual opening balance on 1.4.46				
	Contingencies & equipments - Other items	7080		4121	7430	350	Payment of arrear DA.		1 Ordinary Rs 48	Rs 8140	Nil.	947	05 [illegible] [illegible] Govt. grants & Contributions from General Account.
	Repairs of buildings.	2000		2027	3780	1780	unforeseen repairs had to be carried out.		2. Capital Rs 8091 Total Rs 8139 or rounded to Rs 8140				
Capital	Lands & buildings.	—		—	3290	3290	These are found absolutely necessary. Inspecting Officers recommended.						
	Furniture & apparatus.	—		—	250	250	— Do —						
					8740.	8140 Total	8140						

[signature]

~~Chairman.~~
Commissioner.

NOTE.—It should be explained in the Remarks column how the difference between Columns (6) and (7) is proposed to be met.

Sanctioned in C.R. No. 6 (15) dated 16.1.47 subject to the modification.

[signature]

~~Chairman.~~
Commissioner.

(24)

RATES OF TAXATION IN THE MANGALORE MUNICIPALITY.

******

1. Property tax for general purposes:
   (a) On buildings and lands appurtenant to buildings was levied at 5% of the annual value for half year.
   (b) Vacant lands were assessed at Re.0/4/0 for every 4,000 S.ft., or portion thereof per half year.
   (c) agricultural lands at 25% of the government assessment per half

2. Scavenging tax was levied at 1/2 per cent per half year of the annual value of buildings and lands appurtenant to buildings at six pies on vacant lands for every 4,000 s.ft., or portion thereof; at 5% pf government assessment on agricultural lands per half year.

3. Education tax was levied at half per cent per half year of the annual value in respect of buildings and lands appurtenant to buildings.

4. Lighting tax was levied at one per cent per half year of the annual value of buildings and lands appurtenant to buildings; at three pies on vacant lands for every 4,000 s.ft., or portion thereof per half year at 2½ per cent of government assessment on agricultural lands per half year.

5. Water-supply and drainage tax was levied at one per cent per half year of the annual value of buildings and lands appurtenant to buildings.

   NOTE:- 1) Lands and building the annual value of which does not exceed Rs.18/- and if the party does not own any other buildings and is not liable to profession tax or income tax are exempt from property tax.
   2) The properties in now extended areas are exempted from lighting tax for the duration of the war.

6. Proffession tax was levied at maximum rates as per G.O.No.624, L.A.Department, dated the 18th February 1942.

7. The tax on carriages and animals was levied at the maximum rates as shown below;
   (a) Two wheeled vehicles at Rs.5/- per half year.
   (b) Horse or mule not under 12 Hands at Rs.6/- per half year.
   (c) Tax on cycles at Rs.2/- per half year.
   (d) Bullock or bull at Rs.1/- per half year.

   Tax on carts was levied at Rs.4/- per half year.

8. Property tax registers were revised during the year 1943--44 and brought into effect from 1944-1945.

Municipal Office, Mangalore,
Dated the 21st January 1947.

Commissioner,
Mangalore Municipality.

V/21.1.47.
compd:-

(26)

26

DETAILS OF CONTINGENCIES AS PER PARA 5 OF G.O. DATED 16-4-1944.

Particulars	1945-46 Rs	1946-47 Rs	
1. Stationery	1500	2000	
2. Stamps	750	750	750
3. Taxes, rents and rates	-	-	-
4. Furniture	-	-	-
5. Miscellaneous	2000	2400	2000

The provision made for 1947-48 is within the average expenditur of the last years. In the revised budget 1946-47 increase is shown un stationery. This is due to increased cost - under miscellaneous Rs.40 more provided for replacement of two old cycles.

Municipal Office, Mangalore,
Dated the 20th January 1947.

COMMISSIONER
MANGALORE MUNICIPALITY

H/21.1.47.compd:-

Statement showing the contributions payable to private institutions.

Name of Institutions	1946-47 Rs	1947-48 Rs
1. St.Vincent De Paul Society ..	120	-
2. Depressed classes Mission ..	150	120
3. Harijan Sevak Sanghs ..	-	200
4. Industrial Museum ..	-	100
5. Feeding destitutes to be paid to the Collector	-	300
6. Muslim Girls Association. ..	-	100
7. Ishwaranands Mahila Sevashram ..	-	500
8. Bhagini Samaj ..	-	500
9. Father Muller's - Kankanady Leper Asylum.	-	750
Total: Rs.	270	2,570

Note: Rs.270 paid during 46-47 being the arrear contribution due for the .. r

Municipal Office, Mangalore,
Dated the 20th January 1947.

COMMISSIONER
MANGALORE MUNICIPALITY.

H/21.1.47.
compd:-

(27) 27/51

Replies to questionnaire as per annexture to G.O. No. 41694 L & M., dated the 10th October 1935.

1 & 2. Extracts from the Budget estimate for 1947-48 are furnished to;

(1) Director of Public Health
(2) Director of Town Planning
(3) Principal, Government Indian School of Medicine
(4) Sanitary Engineer to Government.

No extract was sent to the Surgeon General, as no Allopathic hospitals are maintained by the council. The remarks have received from the Heads of Departments will be placed before the council and the resolution of the council thereon will be duly submitted to Government. The Elementary Education Budget has been submitted to Government through the Director of Public Instruction, Madras.

3. Full provision has been made for all obligatory charges

4. Full provision has been made for the discharge of all liabilities in respect of loans and other commitments.

5. Credit is taken for 1946-47 only for the sanctioned Government grants as per list attached. For 1947-48 credit is taken only for recurring grants and contributions. Government Memorandum No. 31172-I D - L.A.Dept. dated the 23rd November 1946 has been taken into consideration while taking credit under Government grants etc.

6. A statement showing the detailed contingent allotment is enclosed.

7. The more important variations are explained in the explanatory attached to the Budget.

. The schedule of Establishment is appended.
A summary of the schedule of all establishments as required in Government Memo No. 31172-I - D L.A. D/23.11.1946 is also enclosed.

. A statement showing the rates of taxes is appended.

All capital expenditure provided for is for works to be executed during the respective years and a detailed sheet is attached.

The opening balance shown in the budget under General account not include any ear-marked funds.

pal Office, Mangalore,
the 20th January 1947.

COMMISSIONER
MANGALORE MUNICIPALITY.

COMP Ds:-

47.

(28)

STATEMENT SHOWING THE PROVISION MADE UNDER REPAIRS TO BUILDINGS.
(ELEMENTARY EDUCATION ACCOUNT)

Year	Amount provided in the Budget estimate. Rs	Remarks
1947--1948	3,000	No provision has been made for repairs to rent free buildings. There are no rent free buildings also.

Municipal Office, Mangalore,
Dated the 20th January 1947.

H/21.1.47. compd:-

Commissioner,
Mangalore Municipality.

BUDGET ESTIMATE OF ELEMENTARY EDUCATION FUND FOR THE YEAR 1947-1948.

	Opening balance. Rs	Receipts. Rs	Expenditure Rs	Closing balance. Rs
Ordinary	8	1,13,740	1,13,740	8
Capital	241	-	240	1

Municipal Office, Mangalore,
dated the 20th January 1947.
H/21.1.47. compd:-

COMMISSIONER
MANGALORE MUNICIPALITY.

STATEMENT SHOWING THE PROVISION MADE FOR THE UTILIZATION OF ADDITIONAL TOLL COMPENSATION IN THE REVISED BUDGET FOR 1946-47 and BUDGET ESTIMATE FOR 1947-48

		Rs
1. Normal expenditure on road maintenance.		
2. Road maintenance - provision for 1946-47	..	26,406
3. Road maintenance - provision for 1947-48	..	60,000
	..	1,00,000

Municipal Office, Mangalore,
Dated the 20th January 1947.

Compds-

Commissioner,
Mangalore Municipality.

h/ 7.

STATEMENT SHOWING THE AMOUNT APPROVED FOR EXPENDITURE ON APPROVED WORKS FOR THE YEAR 1946--1947.

Communication - Road renewals	Estimate Rs
Grade I	3,930
Grade II	3,850
Grade III	3,900
Grade IV	3,920
Grade V	3,800
Grade VI	3,990
Collection for departmental gangs. ..	3,832
Maintenance of gangs ..	16,860
Building up-sides along Kadri road. ..	881
Putting up revetment along Yemmekere road. ..	610
Building up sides along Gujjereker Road ..	1,160
Raising sides of the road by the side of revetment along Karangalpady Market road. ..	1,100
Revetment along Falnir road along S.B.P. Rebello's compound ..	830
Protection wall along Falnir road adjoining Britto compound ..	200
Retaining wall along Jail road ..	122
Repairing wall near Mahila Sabha ..	25
Reconstruction apron of the downstream of culvert at junction of Gurimutt street ..	498
Repairing storm water drain at rear of Collector's office ..	420
Putting up culvert along Market road near Gurimutt street ..	700
Putting up collapsed roadside edging on) west of T.S.No.227/1 ..	100
Putting up collapsed edging of the roadside drain/junction of Car street. ..	140
Retaining wall to the channel by the side of Central Ward Boys' School ..	670
Putting up collapsed revetment along Bolar Main road ..	300
Special repairs to lane by the side of Dr.C.G.Fernandes's House ..	480
Special repairs to Goodshed road	1,120
Supply of mile and furlong stones	900
Extending and reconstruction culvert behind Jeppu Market ..	480
Colour washing Coronation Garden	50
Colour washing Parapet at District Ration Office.	20
Painting traffic*at Hampankatta (*colours) ..	60
Colour washing pedestal at Mercara Hill ..	30
Extending roadside revetment in Attavar. ..	956
Revetment in land of Bethany Convent ..	1,090
Reconstruction culvert near Gurimutt Street ..	504
Providing timber foot-bridge across storm water drain on Cycle road ..	280
Culvert on Cycle road	110
Special repairs to Pinto Lane.	600
Maintenance of lorries	682
TOTAL	Rs.60,000/-

Municipal Office, Mangalore,
Dated the 21st January 1947.
V/21.1.47. compd:-

Commissioner.

(30)

Statement showing the dearness allowance proposed to be paid to Municipal subordinates during 1946-1947 and 1947-1948.

	1946-47 Rs	1947-48 Rs
1. General Account	93,930	96,530
2. Lighting Account	1,790	1,610
3. Elementary Education Fund	38,320	33,640
4. Water supply and Drainage Account. ..	2,040	1,970
5. Town Planning Fund	3,330	4,710
TOTAL:-Rs.	139,410	138,460

During the year 1947-1948 Rs.1,030 added as per resolution of the Council for increased staff under Malaria.

Municipal Office, Mangalore, dated the 20th January 1947.

Commissioner, Mangalore Municipality.

H/21.1.47. compd:-

Details of contingencies under Preventive Medicine - Municipal Health Staff.

Particulars	1945-46 Rs	1946-47 Rs	1947-48 Rs
Contingencies.	1,080	1,200	1,200

Remarks: The average figures comes to Rs. 1,160/- The increase over and above the average is only Rs.40/- and this is due to the excess purchase of postage stamps etc.

Municipal Office, Mangalore, Dated the 20th January 1947.

Commissioner, Mangalore Municipality.

H/21.1.47. compd:-

Budget Estimate of Town Planning Fund Account for 1947-1948.

	Opening balance. Rs	Receipts. Rs	Expenditure Rs	Closing balan Rs
Ordinary	600	17,710	17,610	- 500
Capital	1,284	20,000	19,170	2114

Municipal Office, Mangalore, Dated the 20th January 1947.

Commissioner, Mangalore Municipality.

H/21.1.47. compd:-

Statement showing grants sanctioned - for 1946--1947.

(31)

Additional Toll compensation under Section 10(1)(a) (v)	Rs. 3017-10-0	G.O.No. 893 L.A.D/11.5.46
Balance amount of Trunk road Grant.	Rs. 934-0-0	G.O.No.Ms 934 L.A.D/2.12.46
Arrear Toll compensation due for the years 31-32 to ⅝ 40-41.	Rs.19502-3-0	G.O.No. 982 L.A.Dated the 11th May 1946 (In G.O.No. MS 486 L.A.Dated 14-5-46 It is ordered that Rs.16182 will be required to to wipe off deficit under elementary education account and the balance of Rs.3320 to be utilised for capital expenditure on conservancy).
Toll compensation for 46-47 under Section 10(1)(a)(v)	Rs.13,432-13-0	G.O.No.951 Home department dated 29th March 46.
Compensation for loss of income from license fee under Motor vehicle Act.	Rs. 4431/-	G.O.No.3357 Home Dept.Dated 20th June 1939
Profession tax compensation.	Rs. 13041/-	G.O.No.1159 L.A.D/2.7.46
Library Grant.	Rs. 200/-	G.O.No.2015 E & P.H.dated 21st Octr.46
Ground rent due to council.	Rs.4886/-	Collector's Pdl 155-46 dated 15th July 1946
Subsidy to Elementary schools Opened prior to 1.4.21	Rs.7158	G.O.No.793 Edn.dated 10th April 1946.
do after 1-4-21	Rs.9580/-	G.O.No.792 Edn & P.H. dated the 11th April 1946
Contribution from Provincial Prov. funds in respect of Education Elementary Education Account } s. 37 of the Madras Elementary ucation Act 1920 }	Rs.17378-8-0	G.O.No.1890 E & P.H., dated the 1st October 1946.

Municipal Office, Mangalore, {
Dated the 20th January 1947. }

COMMISSIONER
MANGALORE MUNICIPALITY.

COMPD:-

H/21.1.47.

(32)

STATEMENT SHOWING THE ADEQUACY OF PROVISION MADE IN THE BUDGET FOR 1947--1948 FOR THE ADVANCEMENT OF PUBLIC HEALTH.

		Rs
Ordinary receipts excluding Government grants under general account ..	..	4,42,000
Ordinary receipts under other accounts excluding Government grants and contribution from general account		
1. Lighting account Rs 28,640		
2. Education " 18,940		
3. Water supply & drainage Account 40,330		
4. Town Planning " 13,200		
5. Endowment account 140		
Total Rs. 1,01,250.		1,01,250
Total ordinary receipts under all accounts excluding Government Grants		5,43,250
Amount to be ear-marked for expenditure on Public Health including medical relief under section 127(1) of Public Health Act.		1,62,975
Deduct Provision for expenditure on 1. ea water supply and drainge account	Rs. 65,480.	
2. Town Planning	Rs. 17,610.	
Total	Rs. 47,870.	47,870
Provision to be made under general account for expenditure on Public Health including medical relief		1,15,105
Ordinary expenditure on Public Health including medical relief provided for in the budget estimate for 1947-48.		2,83,760.

Municipal office, Mangalore,
Dated the 21st January 1947.

Commissioner,
Mangalore Municipality.

V/21.1.47.
compd:-

SUMMARY OF ESTABLISHMENT.

Head of account to which the pay of the Establishment is debitable.	Description of posts.	Sanctioned strength in each scale of pay.	Starting Pay Rs
Management-General Establishment.	Manager	1	80
	Accountant	1	65
	Upper division clerks	2	55
	Lower division clerks	13	30
	Attender	1	19
	Typist attender (Since converted as Temp.L.D.Clerk's post)	1	19
	Sweeper cum gardener	1	12
	Peons	8	12
Collection Management standing/ counsel.Establishment.	Standing counsel	1	65
	Revenue Inspectors.	3	30
	Bill collectors	16	22
	Peons	3	12
Engineering Establishment.	Engineer	1	150
	P.W.Supervisor	1	120
	Draftsman	1	40
Other Engineering establishment.	Lower division clerk.	1	30
	Maistries	2	15
	Peons	2	12
	Lorry drivers	4	35
	Steam road roller driver	1	30
	Fireman	1	12
Rest House	Watcher	1	12
Library	Librarian	1	19
	Care taker	1	12
Radio	Radio operator(Part time)	1	6
Public Health Medical Relief.	Medical Officers	5	
	do	1	45
	Compounders Sp.pay	3	40
	do	1	20 + 5
			12 + 5
	Peons	3	
	Nursing orderly	1	12
	Ambulance driver	1	8
	do cleaner	1	35
Public Health Preventive medicine.	Lower division clerks	2	15
	Peons	8	30
			12
Small pox	Vaccinators	3	
	Vaccinator	1	25
	Peon	1	30
			12
Plague staff.	Maistry	1	
	Peons	4	12
			15

Malaria.	Maistry	1	12
	Maistry(Temporary)	6	12
	Coolies	4	15
	Coolies (Temp)	24	15
Sanitation.	Sanitary Inspectors	6	55
	do Temporary	2	55
	Public Health peons (con.other Estt.)	16	12
	P.H.Peons (Private scavenging)	2	12
	P.H.larry drivers	7	35
	do coolies	18	15
	do (Temporary)	10	15
Public Health	Road sweepers	67	15
	Trench diggers	16	15
	Public scavengers	12	15
	Dust bin coolies	11	15
	Private Scavengers	116	15
	Burial ground watcher	2	8
Birth and Deaths	Birth and Death registrars	4	30
Maternity and Childwelfare.	Woman Medical Officer	1	100
	Midwives -do-fixed allowance*	11	30+8*
	Peons	1	12
	Health visitor	1	50
	Ayahs	4	10
Remunerative Enterprise	Market Superintendent.	1	50
	Avenue coolies	10	12
	Veterinary Assistant Surgeon (Meat inspection Rs. 15/- conveyance allowance Rs.13-8-0	1(part time)	28- 8- 0

ELEMENTARY EDUCATION ACCOUNT -- SUMMARY OF HEAD OF ACCOUNT -- ESTABLISHMENT.

****

	DESCRIPTION OF POSTS.	Sanctioned Strength	Starting pay Rs
Elementary Eduention.	Secondary grade teacher - higher grade. Scale	11	30
	-do- lower grade Scale	18	25
	Higher elementary grade higher scale	91	23
	-do- lower scale	18	20
	Lower elementary grade	4	20
	Peons	4	8
	Conductresses	8	7
	sweepers	11	8

Municipal Office, Mangalore,
Dated the 21st January 1947.

V/21.1.47.

compd:-

Commissioner,
Mangalore Municipality.

Statement showing the capital expenditure from General account etc. for 1946--47.

Head of account. (1)	1946--47 Amount (2) Rs	1946--47 Purpose (3)	Stage (4)	Expenditure till date. (5)	1947--1948 Amount (6)	1947--1948 Purpose (7)
Management	1970	Replacing damaged joints of the 1st floor of rafters of western verandah of Municipal office.	Completed.	1966		
	840	Cost of four fans with fitting charges	Supply received	-		
Total:	Rs. 2810				Nil	
Communication: Trunk roads					2000	Improved surfacing to footpaths.
Total:	Rs. Nil				2000	
2nd Class Roads	40	Acquisition of land for widening road near the Imperial Bank.	Completed.	40	6000	Formation of road opp. to St. Agnes convent Bendoor.
					3290	Asphalting Kadri portion Rd
	1890	Construction of culvert in 0/2 of Kottar road.	Completed.	1208	8800	-do- Gollikatte & Jumma Masjid roads.
					6180*	
	800	Cost of 8 hand carts	Supplied	800	2000	*Asphalting Market Road
						*... -do- Mangaladevi road from Head Post office to Pandeshwar
	14480	Cost of two lorries with charges for building the body.	Supplied.	-	8800	Asphalting - [illegible] M. Mahatma Gandhi road - Shedigudde to Besant Girls school.

P.T.O.

	7500	Cost of a Water tanker	Awaiting supply		3200	Asphalting Karmad Sadashiv Rao road.
	2000	Building the body, drum etc.			4500	Acquisition of land for extension and widening roads.
	2050	Cost of cement used for foot-paths and culverts.	Received. ~~Amount advanced~~	Amount advanced	10000	Cost of ~~avenues~~ one more watering lorry and building the body etc.
	50	Widening the junction of road near Collector's office.	Completed.	50		
	100	Balance amount due for the formation of foot paths on Muhammad Ali road.	do	100		
					47,000	
Total Rs.	28280					
Library	3250	Extension to Municipal Library	Completed but not finally paid.	3100	300	Providing Electric lights to extended portion of wards
	450	Furniture			1000	Almyrahs and furniture
Total Rs.	3700				1300	
Medical Relief.					500	Construction of additional room to Sappa Dispensary
Total:	Nil				500	

					12000	Construction of Septic tank latrines.
Preventive medicine.	2000	Cost of 75 R.C. Dust bins	Not supplied.	--	4000	Cost of 200 Night soil bins
	2900	Additional sheds to Public lorries	Completed.		4000	Night soil depot
	4500	Cost of 250 Nightsoil bins from Government trades school.	Order placed supply not received.	--		
Totals:	Rs 94000				20000	
Markets.	4500	1. Compound wall to Webster market.	Not completed.	--		
	1160	2. Temporary sheds in the webster market.	Completed.	1150	2000	Compound wall and shops facing road in Karangalpady market.
	2780	3. Compound wall and gate pillars to Oryn Market.	Since completed.	2950		Shops facing the road in road margin teaching Kankanady market.
	600	4. Putting up collapsed wall on the ear of the latrine behind webster market.	Not completed.	--	2000	market.
	4460	5. Dismantling the existing Kudroli market and construction of new one.	Since completed.	1736	3000	Compound wall and other improvements to Kudri market.
Total:	Rs.	11020			9000	

p.t.o

Slaughter house.					
	Total:	nil			
Land Development.	3000	Park at Central Maidan	Not completed.	-	4000 Park and compound wall Central Maidan.
					30000 Bus and Taxi stand
					84000
	Total:	Rs. 3000			
Elementary Education Fund.	3000	Extending the Mannagudda school building.	complete	Nil	
	290	Replacing the front and compound wall of Central ward Boys school.	Complete	Nil	
	Total:	Rs 3290		Nil	
Town Planning	1200	Acquisition of lands and buildings Kalnir T.P.area with collector.	Pending correspondence	8000	8000 Acquisition of lands & buildings.
	1100	Construction of road in Bolcor village	in progress	10000	Culvert in the newly constructed road in Kalnir T.P.Area
	5000	Formation of Bishop victor road	Estimate sanctioned.		
	5000	Construction of platform and sanitary conveniences Market ward T.P.scheme.	Being taken up		
	Total Rs.	23100.		18000	

Municipal Office, Mangalore.
Dated the 21st January 1947.

COMMISSIONER
MANGALORE MUNICIPALITY.

(59) 39175

VERY URGENT.
B4/12619-46.

ASST. SECRETARY TO GOVERNMENT
EDUCATION (PUBLIC HEALTH) DEPARTMENT
RECEIVED
4 2 FEB 1947

Municipal Office, Mangalore,
Dated the 24th January 1947.

From

Sri M.Narayana Shenoy, B.A.,B.L.,
Commissioner, Mangalore Municipality, Mangalore.

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, Mangalore.

Sir,

Subject:- Budget -- Revised Budget -- 1946--47 --Mangalore Municipal council.

Ref. Government Memorandum No. 77862-C-I Education dated the 18th December 1946 and 79359-C-I - 46 - I Education dated 20th January 1947.

Provision has been made in the Revised Budget for 1946--47 for the payment of Rs.5666-10-0 already made to Elementary Education staff towards arrear dearness allowance. The details are furnished below :-

1.	Teachers	Rs. 4974- 14- 0
2.	Peons	Rs. 172-12- 0
3.	Sweepers and conductresses (contingencies)	Rs. 519- 0- 0
		Rs. 5666-10- 0

The above amount is added to the dearness allowance and shown under the head dearness allowance against the respective heads.

Commissioner

Forwarded

Chairman, M.C.
27/1/47

Copy submitted to direct to Government to save delay.

B/24-1-47.

Compd:-

Mun. Form No. 27—(*Kannada.*)

4968

PROFESSION TAX RECEIPT.

ವೃತ್ತಿಯ ತೆರಿಗೆಯ ರಸೀದಿ.

_____ Municipality.
ಮ್ಯುನಿಸಿಪಾಲಿಟಿ.

Assessment No. _____ Dated _____ 193 .
ಅನೆಸ್‌ಮೆಂಟ್ ನಂ. ತಾರೀಖು.

Received from Mr. _____

(Occupation) _____

he sum of Rs. ( ) _____

eing the amount of Profession Tax comprising Rs.
or general purposes and Rs. Education Tax due for
he half-year ending 30th September 193 .

_____ (ಕನಪಿನ)

ು-ರಾ-ರಾ-ತ್ರೀ ರಿಂದ

93 -ನೆ ಇಸವಿ ಸೆಪ್ಟೆಂಬರ್ 30-ನೆ ತಾರೀಖಿಗೆ ಅಂತ್ಯವಾಗುವ ಅರ್ಧವರು

ದಬಗ್ಗೆ ಸಾಮಾನ್ಯ ಉದ್ದೇಶಗಳಿಗಾಗಿ ರೂ. _____ಮತ್ತು ವಿದ್ಯಾಭ್ಯಾಸದ

ಂಬಂಧವಾದ ತೆರಿಗೆಗಾಗಿ ರೂ. _____ಸೇರಿ ವೃತ್ತಿಯ ತೆರಿಗೆಯ ಬಾಬತು

ೂಬಲಿಗು ರೂ. ( )

ಸಾಲುಬಂದಿರುತ್ತದೆ.

Chairman. ಚೆಯರ್‌ಮ್ಯಾನ್.

ill Collector. ಬಿಲ್ ಕಲೆಕ್ಟರ್. *Commissioner.* ಕಮಿಷನರು.

ated ತಾರೀಖು _____ 193 .
ate of Service of Notice _____ 193 .
ೋಟೀಸು ಸಾದರುಮಾಡಿದ ತಾರೀಖು.

anner of Service of Notice
ೋಟೀಸು ಸಾದರುಮಾಡಿದ ರೀತಿ.

_____
Signature of Bill Collector. ಬಿಲ್ ಕಲೆಕ್ಟರನ ದಸ್ಕತು.

This receipt will not hold good unless it is signed an Officer of the Municipality in token of his ving received the money.

ಹಣ ಪಡೆದುದಕ್ಕೆ ಗುರುತಾಗಿ ಮ್ಯುನಿಸಿಪಾಲಿಟಿಯ ಒಬ್ಬ ಆಫೀಸರನು ತು ಮಾಡಿದವಿನಾ ಈ ರಸೀದಿಯು ಸಾಧುವಾಗಿರುವುದಿಲ್ಲ.

rrant No. _____, dated _____ 193 .
3 -ನೇ ಇಸವಿಯ ತಾರೀಖಿನ ನೇ ನಂ. ವಾರಂಟು.

& Co., Madras—1-2-1938—1.

4968

NOTICE OF DEMAND FOR PROFESSION TAX.

ವೃತ್ತಿಯ ತೆರಿಗೆಯಬಗ್ಗೆ ಡಿಮಾಂಡ್ ನೋಟೀಸು.

_____ Municipality.
ಮ್ಯುನಿಸಿಪಾಲಿಟಿ.

Assessment No. _____
ಅನೆಸ್‌ಮೆಂಟ್ ನಂ.

To Mr. ಮ-ರಾ-ರಾ-ತ್ರೀ _____ ರಿಗೆ.

Address. ವಿಳಾಸ _____

Take notice that as your half-yearly income is believed to be Rs. _____ you have been assessed at Rs. _____ under Rule 6 of Schedule IV of the District Municipalities Act, for the half-year ending 30th September 193 . This sum includes the Education Tax of Rs. _____

The sum of Rs. _____ As. _____ is therefore payable within 15 days from the date of service of this notice. If it is not paid within that period, and you do not show sufficient cause why the same should not be paid, a warrant will issue for the distraint of your property, and for each such warrant a fee of two annas will be leviable. If the tax and fee still remain unpaid, your property will be liable to be distrained. *Vide* Rules 30 to 34 of Schedule IV of the Act.

In case you are dissatisfied with the above assessment, you can prefer an appeal to the Municipal Council within 15 days, subject to the conditions, etc, laid down in Rules 23 to 26 of Schedule IV of the Act.

ನಿಮ್ಮ ಪ್ರತಿ ಅರ್ಧವರುಷದ ಆದಾಯವು _____ ರೂಪಾಯಿ ಇರುತ್ತದೆಂಬುದಾಗಿ ತಿಳಿಯ
ಬರುವುದರಿಂದ 193 -ನೇ ಇಸವಿ ಸೆಪ್ಟೆಂಬರ್ 30-ನೇ ತಾರೀಖಿಗೆ ಅಂತ್ಯವಾಗುವ ಅರ್ಧವರುಷದಬಗ್ಗೆ ನಿಮಗೆ
ಡಿಸ್ಟ್ರಿಕ್ಟ್ ಮ್ಯುನಿಸಿಪಾಲಿಟಿಗಳ ಆಕ್ಟಿನ 4-ನೇ ಷಡ್ಯೂಲಿನ 16-ನೇ ಕ್ರಮದಮೇರಿಗೆ ರೂ. _____ ತೆರಿಗೆ ವಿಧಿ
ನೋಡಾಗಿದೆ. ಈ ಮೊಬಲಿಗನಲ್ಲಿ ವಿದ್ಯಾಭ್ಯಾಸದ ಸಂಬಂಧವಾದ _____ ರೂಪಾಯಿ ತೆರಿಗೆಯು ನೇರಿರುತ್ತದೆ.

ಆದಕಾರಣ ರೂ. _____ ಕೊಬಲಿಗು ಈ ನೋಟೀಸು ಸಾದರು
ಮಾಡಲ್ಪಟ್ಟ ತಾರೀಖಿನಿಂದ 15 ದಿವಸಗಳೊಳಗೆ ಪಾವತಿಮಾಡಬೇಕಾಗಿರುತ್ತದೆ. ಸದರೀ ವಾಯಿದೆಯೊಳಗೆ ಆದನ್ನು ಪಾವತಿ
ಮಾಡದೆಯೂ, ಹಾಗೆ ಯಾಕೆ ಪಾವತಿ ಮಾಡತಕ್ಕದ್ದಲ್ಲ ಎಂಬುಬಗ್ಗೆ ತಕ್ಕ ಸಬಬು ತೋರಿಸದೆಯೂ ಹೋದರೆ ನಿಮ್ಮ
ಸ್ವತ್ತನ್ನು ಜಪ್ತುಮಾಡುವರೆ ಒಂದು ವಾರಂಟು ಕೊಡಲ್ಪಡುವುದು. ಮತ್ತು ಆಂಥಾ ಪ್ರತಿ ಒಂದು ವಾರಂಟಿನಬಗ್ಗೆ ಎರಡು ಆಣೆ
ಪ್ರಕಾರ ಫೀಸು ವಸೂಲ್ಮಾಡಲ್ಪಡುವುದು. ಅನಂತರವೂ ಸದರೀ ತೆರಿಗೆ ಮತ್ತು ಫೀಸು ವಸೂಲಾಗದೆ ನಿಂತರೆ ನಿಮ್ಮ ಸ್ವತ್ತು
ಜಪ್ತಿಗೆ ಗುರಿಪಡುವುದು. ಸದರೀ ಆಕ್ಟಿನ 4-ನೇ ಷಡ್ಯೂಲಿನ 30 ರಿಂದ 34 ರವರೆಗಿನ ಕ್ರಮಗಳನ್ನು ನೋಡುವುದು.

ಸದರೀ ತೆರಿಗೆಯ ವಿಷಯದಲ್ಲಿ ನೀವು ಆಸಮಾಧಾನಪಟ್ಟಿರುವ ಪಕ್ಷದಲ್ಲಿ ಸದರೀ ಆಕ್ಟಿನ 4-ನೇ ಷಡ್ಯೂಲಿನ 23 ರಿಂದ
26 ರವರೆಗಿನ ಕ್ರಮಗಳಲ್ಲಿ ವಿಧಿಸಲ್ಪಟ್ಟಿರುವ ಪರತುಗಳು ಇತ್ಯಾದಿಗಳಾಗಿರುವ 15 ದಿವಸಗಳೊಳಗೆ ನೀವು ಮ್ಯುನಿಸಿಪಲ್
ಕೌನ್ಸಿಲಿಗೆ ಅಪ್ಪೀಲು ಮಾಡಬಹುದು.

Date of Service of Notice _____ 193 .
ನೋಟೀಸು ಸಾದರು ಮಾಡಿದ ತಾರೀಖು.
Manner of Service of Notice
ನೋಟೀಸು ಸಾದರುಮಾಡಿದ ರೀತಿ.

Chairman. ಚೆಯರ್‌ಮ್ಯಾನ್.
Commissioner. ಕಮಿಷನರು.

Bill Collector. ಬಿಲ್ ಕಲೆಕ್ಟರ್.

Persons paying by cheque should add commission at Bank rates to the amount of cheque drawn. ಚೆಕ್ಕಿನ ಮೂಲಿವಾಗಿ ಹಣ ಪಾವತಿಮಾಡುವ ಮನುಷ್ಯರು ಬರಬೇಕಾದ ಚೆಕ್ಕಿನ ಕೊಬಲಿಗೆ ಬ್ಯಾಂಕಿನ ದರಗಳಲ್ಲಾಗುವ ದಲಾಲಿಯನ್ನು ಕೊಡುವತಕ್ಕದ್ದು.

THIS IS NO RECEIPT. A printed receipt should be demanded on paying the amount. ಇದು ರಸೀದಿಯಲ್ಲ. ಹಣವನ್ನು ಪಾವತಿಮಾಡಿದಕೂಡಲೇ ಛಾಪಿನದು ಅಚ್ಚು ಹಾಕಿದ ರಸೀದಿಯನ್ನು ಕೇಳತಕ್ಕದ್ದು.

Hoe & Co., Madras—1-2-1938—1.

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.

ROP.No.105-B3/46-47, dated 8-2-1947.

Sub: Elementary education - Revised Estimate 1946-47 - Municipal Council, Mangalore - certain details.

Ref: G.O.No.84-18619/46, dated 24-1-47 from the Commissioner, Municipal Council, Mangalore - addressed to the Secretary to the Government, Edn.& P.H.

SUBMITTED to the Secretary to Govt. in Education & Public Health Department in continuation of this office ROP.No.105 B3/46-47 dated 31-1-47.

TRB.10/2 for Director of Public Instruction.

To

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

123 (Hl) 29

VERY URGENT.
B4/12619-46.

Municipal Office, Mangalore,
Dated the 24th January 1947.

From

Sri M.Narayana Shenoy,B.A.B.L.,
Commissioner, Mangalore Municipality,Mangalore.

To

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

Through

The Director of Public Instruction, M a d r a s,
& The Chairman, Municipal Council, Mangalore.

DIRECTOR OF PUBLIC INSTRUCTION
2-FEB 1947
MADRAS
Dpi 105-B3/46-49

Sir,

Subject:- Budget -- Revised Budget -- 1946--47 --Mangalore Municipal council.

Ref. Government Memorandum No. 77862-C-I Education dated the 18th December 1946 and 79359-6-I - 46 - I Education dated 20th January 1947.

Provision has been made in the Revised Budget for 1946--47 for the payment of Rs.5666-10-0 already made to Elementary Education staff towards arrear dearness allowance. The details are furnished below :-

1. Teachers	Rs.	4974- 14- 0
2. Peons	Rs.	172-12- 0
3. Sweepers and conductresses (contingencies)	Rs.	519- 0- 0
	Rs.	5666-10- 0

The above amount is added to the dearness allowance and shown under the head dearness allowance against the respective heads.

Commissioner

Forwarded
24-1-47
Chairman,M.C.

Copy submitted to direct to Government to save delay.

H/24-1-47.

compd:-- 24-1-47

80

Mun. Form No. 27—(Kanarese.)

PROFESSION TAX RECEIPT.

4967

Municipality.

Assessment No. Dated 193

Received from Mr.

(Occupation)

the sum of Rs. ( )

being the amount of Profession Tax comprising Rs. for general purposes and Rs. Education Tax due for the half-year ending 30th September 193 .

Chairman. *Commissioner.*

Bill Collector.

Dated 193

Date of Service of Notice 193

Manner of Service of Notice

Signature of Bill Collector.

This receipt will not hold good unless it is signed by an Officer of the Municipality in token of his having received the money.

Warrant No. , dated 193

Hoe & Co., Madras—1-2-1938—1.

4967

NOTICE OF DEMAND FOR PROFESSION TAX.

Municipality.

Assessment No.

To Mr.

Address.

Take notice that as your half-yearly income is believed to be Rs. ___ you have been assessed at Rs. ___ under Rule 6 of Schedule IV of the District Municipalities Act, for the half-year ending 30th September 193 . This sum includes the Education Tax of Rs. ___

The sum of Rs. ___ As ___ is therefore payable within 15 days from the date of service of this notice. If it is not paid within that period, and you do not show sufficient cause why the same should not be paid, a warrant will issue for the distraint of your property, and for each such warrant a fee of two annas will be leviable. If the tax and fee still remain unpaid, your property will be liable to be distrained. *Vide.* Rules 30 to 34 of Schedule IV of the Act.

In case you are dissatisfied with the above assessment, you can prefer an appeal to the Municipal Council within 15 days, subject to the conditions, etc., laid down in Rules 23 to 26 of Schedule IV of the Act.

Date of Service of Notice 193

Manner of Service of Notice

Chairman.

Commissioner.

Bill Collector.

Persons paying by cheque should add commission at Bank rates to the amount of cheque drawn.

THIS IS NO RECEIPT. A printed receipt should be demanded on paying the amount.

Hoe & Co., Madras—1-2-1938—1.

Extract of the notes of the L.A. Dept. from file re: Gl. fund budget of the Ml. Cl., Mangalore for 1947-

ELEMENTARY EDUCATION ACCOUNT: The contribution approved in the B.E. for 1946-47 is Rs. 43,000/- Provision is made for a contribution from the General Account to the Elementary Education Account of Rs. 48,200/- in the R.E. for 1946-47 and of Rs. 60,300/- in the B.E. for 1947-48. With the proposed contributions the Ele. Edn. Acct. is expected to close with a small balance of Rs. 8/-. A sum of Rs. 4,820/- of the contribution in the R.E. for 1946-47 is intended to meet the cost of payment of one month's pay as bonus to teachers and servants. The payment of bonus to municipal employees has not yet been sanctioned by Government. The contribution provided in the R.E. for 1946-47 may therefore be ordered to be reduced by Rs. 4,820/-.

x x x

Revised with refce.to paras 2,3,5 and 7 on pp 1-3 ante, the R.E. of the Mangalore Ml. Cl. for 1946-47 under the General Acct. Ordinary closes with a balance of Rs. 1,60,379. The Cl. has been paid on arrear toll compensation of Rs. 19,502 in the current year, out of which it has been asked to adjust Rs. 16,180 to its elementary education acct. leaving a balance of Rs. 3322. The Cl. has provided for a capital expenditure of Rs. 6,500 from its Genl. acct. on conservancy improvements. It may therefore be permitted to adjust the balance of Rs. 3,322 referred to above to its Genl. account. The R.E. will then close with a balance of Rs. 1,63,701.

2. Revised with refce. to paras 2-4 and 7 on pp 1-3 ante the B.E. for 1947-48 closes with a balance of Rs. 1,41,220 against the prescribed minimum balance of Rs. 26160. The Cl. has provided for a capital expenditure of Rs. 20,000 on conservancy improvements from its General fund in 1947-48. It may therefore be permitted to credit the entire arrear toll compensation of Rs. 19,502 likely to be sanctioned in 1947-48, to its General account. The closing balance for 1947-8 will then become Rs. 1,60,722.

p.t.o

:2:

3. General financial position: The ordinary receipts of the Cl. for 1947-8 under the General Acct. exceed the ordy. expenditure by Rs. 52,319. The Cl. levies property tax (including education tax) at 16% p.a. If in pursuance of the genl. decision the rate of scavenging tax in this mlty. is raised from 1 to 2% p.a., the Cl. will get an additional income of Rs. 18,780 per annum. Its financial position is satisfactory.

~~(True copy)~~

S. S.
7.2.47.

R. D.
7.2.47

---

(43)

157/4/3

B.E. – 1947-48 – E.E. fund – Ml. Cl., Mangalore – orders passed.

C. 13,987 OC-1/47 p1c from the D.P.I., R.O.P. No. 10583/46-47, d/31-1-47

G.O. (Ms) 390 Edn. d/ 4/3/47

The Govt. pass the following orders on the R.E. for 1946-47 and the B.E. for 1947-48 of the E.E. fund of the Ml. Cl., Mangalore.

2. R.E. for 1946-47. (i) The payment of bonus to municipal employees has not been sanctioned by Govt. The provision made for the purpose (Rs. 5,200) should be deleted.

(ii) The contribution from the Gl. funds should be reduced from Rs. 48,200 to ~~Rs. 43,200~~ Rs. 43,000

(iii) The Cl. is permitted to adjust to its E.E. fund a sum of Rs. 16,180 from the Arrear-Toll Compensation Grant sanctioned to it in 1946-47.

3. B.E. for 1947-48. (i) The credit taken under the head "Govt. grant under Section 37 of the E.E. Act" should be reduced from Rs. 17,760 to Rs. 17620, with reference to the credit taken for the Education tax and the provision made for the Refunds in the R.E. for 1946-47. This amount is liable to further revision with reference to the actual amount of the Education tax ~~actually~~ realized and adjusted to the E.E. fund in 1946-47.

(ii) The contributions from the Gl. funds should be raised from Rs. 60,300 to ~~Rs. 60,420~~ Rs. 60,440.

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

5. An extract of the remarks of the D.P.I. in paras 6 to 8 of his endorsement read above is communicated to the Commr. for information and necessary action.

OM
15/2/47

Annexure
P.T.O.

Margin notes:

p1c

para 2(i) on p1n

48200
5200
43000

p29c and para 2(i) on p1n

p29c and para 3(i) on p1n

60300
140
60440

para 3(ii) & 3(iii) on pp1-2n

p2 infra

p1c

Opp write Encl. O/p 7/3

To the Commr., Mangalore Mty. (Encl.) with copy of paras 6 to 8 of p1c
" " D.P.I.
" " Accountant-General
" " Examiner L.F.A.
" " Dist. Edn. Offr.

13/3/47

O/p 14/3/47

84

Annexure

	Rs.		Rs.
Opening balance	249.	Expenditure	
Receipts		1. Staff Salaries & allowances Masters	~~[illegible]~~ 92,560.
1. Education tax	18,740.		
2. Other receipts	300.		
3. Govt grant		Clerks & servants	1,240
(i) under section 37 of the E.E. Act	17,620	Contributions to P.F.	3,870.
(ii) under the proviso to section 37 of the Act	16,738	Edn tax - Collection charges	850.
4. Contribution from Mly funds	60,440	2. Contingencies & Equipment	
	113838	Contingencies	
Deduct refunds	-100	House rent	2,540.
Amount transferred to Capital	-240.	Other items	7,280
		Equipment	
Total Ordy.	113,498	Furniture & apparatus	2,000
Capital		Library books & maps.	200
Amount transferred from Ordy		Other items	200.
	240.	3. Repairs to buildings	3,000
Total Ordy & Capital	113738	Total Ordy	113,740
		Capital	
Total including opening balance	113987	Furniture & apparatus	240
		Total Ordy & Cap.	1,13980
		Closing balance	7
		Grand total	1,13987

[initials] 15/2/47

[initials] 13/2/47
[initials] 13/2/47.

---

68 / 18/4

(114) 85

Edn P.14 / C

pp 1-2 f

Budget - Revised Budget for 1946-47 Expenditure - Excess over the sanctioned budget - Sanction - requested.

From the Commr, Mangalore mty B4/12619-46 dt 12.3.47

Memo 23776 C.r-1/47 dated 18.4.47

~~The Govt ratify~~ The action of the Mcl Cl, Mangalore, in having incurred during 1945-46 expenditure from the Ely Edn Fund in excess of the allotment approved in the B.E of that year as sanctioned in G.O. 390 Edn dated 4.3.47, is ratified

To
The Commr, Mangalore mty thro' the C.M.C
The D.P.I.
S/C The Exr of LF Accts

[initials] 15.4.47
[initials] 18/4/47
[initials] 18/4/47

36442
1
32
29/4
5/5/47

(44) X5 (B) EXP. H (C-1) / Fil. d. 87

B.E. - 1946-47 - E.E. fund -
Mangalore - Excess expenditure
Memo: No. 36442 C-1/47-1 Edn. dt 29/4/47

The Commr. & Special officer, Mangalore Mty. is requested to forward a copy of his letter No. B4/12619-46, d/12.3.47 on the subject mentioned above.

To the Commissioner, & Special officer
Mangalore Mty.
(~~thro' the C.M.C.~~)

25/4/47

26/4/47

28/4/47

20/4

Note. When the file was returned from the C.D.B., it was seen that the c.f. was missing. Attempts were made to trace out it. As it is not ~~available~~ traceable, a copy of it may be obtained from the Commr. Draft above is for approval.

25/4/47

26/4/47

C.F. 32 (a).

Municipal Department

From (Name) Sri M. Narayana Shenoy
B.A.B.L.,

Designation Commissioner,

Station Mangalore Municipality.

Received .... Registered ....

To

The Secretary to the Government of
Madras,
Education & Public Health Depart
-ment, Fort St.George,Madras.

C1 (46) 89 50

ASST. SECRETARY TO GOVERNMENT
17 MAY 1947
EDUCATION AND PUBLIC HEALTH DEPT.

No. L.Dis.7687/47 dated 10th May 1947

Sir,

Subject: Budget - Revised budget for 1946--47 Elementary Education Fund.

Ref. Government Memorandum No.36442-C-1/47-1-Edn. dated the 29th April 1947.

The orders of Government on this office reference B4/12619--46 dated the 12th March 47 have since been received vide Government Memorandum No. 23776-1-C1-47 dated the 18th April 1947. I am however enclosing a copy of this office letter and the orders passed by Government thereon.

4/842

Commissioner

h/12-5-47.p compd.

Encls: 2

13/5

May be filed with G.O.No 390 Edn dt 4-5-47

21/5/47

Government of Madras.

Education and Public Health Department.

Govt.Memorandum No. 23776 C.1-1/47 dated the 18th April 1947.

Sub: Budget - Revised Budget for 1945--47 - Expenditure - Excess over the sanctioned budget - sanction. Requested.

From the Commissioner, Mangalore.Municipality B4/12619-46 dated the 12th March 47.

The action of the municipal council Mangalore in having incurred during 1945-46 expenditure from the elementary education fund in excess of the allotment approved in the budget estimate of that year as sanctioned in G.O.No. 390 Edn dated the 4th March 47 is ratified.

M.V. Subramanian
Secretary to Government.

/True copy/

Commissioner

H/14-5

Copy of letter B4/12619--46, dated the 12th March 47
From the Commissioner, Mangalore Municipality, Mangalore,
To the Secretary to the Government of Madras, Education and Public Health Department, Madras, through the Director of Public Instruction, Madras, and the Chairman, Municipal council, Mangalore.

=====

Sub: Budget - revised budget for 1946--47 -- Expenditure - excess over the sanctioned budget -- sanction requested.

=====

Ref: This office letter No.B4/12619 -- 46 dated the 20th Jan.47 and G.O.No. Ms 390 Education and P.H. dated the 4th March 1947.

=========

In para 2 of my letter No. B4/12619 -- 46 dated the 20th January 47 I requested for specific sanction for incurring expenditure over and above the sanctioned budget for 46-47. The total expenditure as per the sanctioned budget for 1946-47 was Rs. 1,10,970 and the actual expenditure as per the revised budget for the said year under ordinary is Rs. 120,770. The Government while passing orders on the revised estimate for 1946-47 have ordered that the provision of Rs.5200 made for payment of bonus to staff should be deleted. Deducting this sum of Rs.5200 the total expenditure for 46-47 comes to Rs. 1,15,570 or Rs.4600 more than the sanctioned budget under ordinary and Rs.3540 under capital. The provision under capital in the sanctioned budget is nil. A reappropriation statement to meet this excess expenditure of Rs.6140 which was sanctioned by the council in its resolution No.6(15) dated the 16th January 1947 was submitted to Government along with the revised estimate for sanction as required in G.O.No. 139 Education and P.H. dated the 29th January 47. The reason for excess expenditure has been fully explained in this office reference 2nd quoted above. Rule 5 of the said Government order stated that expenditure in excess of the approved budget shall not be incurred without the specific sanction has been accorded by Government while passing orders on the budget. I request that the same may now be done. The reappropriation submitted may also kindly be approved.

Government's Specific sanction

I request necessary sanctions may be accorded early.

(True copy)

Commissioner

M/13.5.47, compd.

Very Urgent.
B2/12236-47.

Municipal Office, Mangalore,
Dated the 9th August 1947.

From Dr. K. Shamba Shetty, M.B.B.S.,
Commissioner in charge, Mangalore Municipality.

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

Sir,

Subject: Elementary Education Fund - Municipal Councils revision of scales of pay - additional expenditure - involved.

Ref:1) Para 5 of G.O.No. 975 Education dated the 10th May 1947 (2) Memorandum No. 52511/47-1 C1 Education dated the 26th July 1947.

The additional expenditure involved consequent to the grant of revised scales of pay prescribed in G O.No. 1154 Education dated the 5th June 47 to the teachers in the employee of this council with effect from 1-1-1947 amounts to Rs.7420 during the current official year.

The opening balance under elementary education fund of this council for 1947--48 as per sanctioned budget estimate is Rs.249. But however the actual opening balance on 1-4-1947 was Rs. 4, 222/-

In this connexion I submit herewith a copy of my letter L.Dis. 8747/47 dated the 30th June 47 addressed to Inspector of Municipal councils regarding the proposal to enhance the receipts under elementary education tax for kind information of Government.

The particulars called for in the memorandum quoted above are furnished below:-

1. The actual opening balance of the Elementary Education Fund on 1-4-1947	Rs.4 222/-
2. Additional expenditure on account of revision of scales of pay which should include expenditure on giving retrospective effect to the scales from 1-1-1947.	Rs.7,420/-
3. The anticipated closing balance for 1948-1948 either plus or minus.	Minus Rs. 3,440/-
4. The proposals for avoiding a deficit if any.	The Inspector of Municipal councils has suggested that the rate of Edun. tax should be increased - This is pending consideration by the new council (Please see copy of letter enclosed)
5. The rate of Education tax now levied in the municipality.	2% of the annual value of property.

K Shamba Shetty 11/8/47

Commissioner-in-charge.

H/11-8-47. compd. Encl 1

Enclosure.

(50)

Copy of letter L.Dis. 8747--47, dated the 30th June 47, from the Commissioner, Mangalore Municipality, Mangalore, to the Inspector of Municipal councils and Local Boards, Madras, thro' the Deputy Inspector of Municipal councils and Local Boards, Western Range, Coimbatore.

=====

Tax -- Property - Education tax -- Levy of at higher rate - suggestion of Deputy Inspector of Municipal councils and Inspector of Municipal councils, Madras.

Ref. Inspector's No.B5/21473-47, dated the 5th June 47.

=======

In the Inspection report of 1946 the Deputy Inspector of Municipal councils suggested the levy of education and scavenging tax at increased rates. But the council did not accept this in Resolution No.6(2) dated the 16th January 47. However Government in their order No.809 L.A. dated the 23rd March 1947 issued a direction to the council to levy scavenging tax at increased rate from 1/2% to 1% per half year with effect from 1-4-47. This has been given effect to.

The Deputy Inspector in his Inspection report for 1947 again suggested that the council may reconsider their decision re. enhancement of education tax in view of the heavy drain on the General funds. The Inspector in his review Ref. No. B5/21473-47, dated the 5th June 47 of the Inspection report of the Deputy Inspector of municipal councils for 1947 has suggested that the education tax should be increased by 1 per cent. As the council is not functioning now the Deputy Inspector's suggestion is pending consideration by the new council - the council may however so soon after formation not be in favour of enhancing existing taxes. Hence I submit the question of issuing a direction for enhancing the education tax also may be considered.

(True copy)

K Shankar Rao State 12/8/47

Commissioner-in-charge.

Compd. 12/8/47

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

Memo. No. 6668/III-36 Edn. Dated 10-10-47 1947.

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

Ref: G.O.No.975 Edn. dated 10-5-1947.
G.O.No.1154 Edn. dated 5-6-1947.
From the Commissioner Mangalore Municipality No. 12236/47 dated 9-8-47
G.O.No.2035 Edn. dated 19-9-1947.

The Commissioner and Special Officer Mangalore Municipality is requested to take immediate steps to give effect to the Govt. orders read above.

The additional expenditure involved should be met ~~by an adjustment to the E.E. Addx., of a sum of Rs..... from the Arrear Toll Compensation Grant, sanctioned to the Council, in the current year, or~~ by an additional contribution of Rs. 6640 ~~a like amount~~ from the General Account of the Council.

To

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

Mts (52) Esp. H (C-1)

B.E. - 1947-48 - E. E. fund - M.C., Mangalore.

Vc 98786-1/47 p1cf From the D.P.I. R.O.P. No. 105 B3/46-47, d/31.1.47

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

2. R.E. for 1946-47 - (i) The credit taken under the head "Contributions from the Gl. funds" is Rs. 48,200 as against Rs. 43,000 in the sanctioned budget. The contributions has been increased to pay the E.E. staff a month's pay as bonus. The payment of bonus has not yet been sanctioned. The credit taken under the head "Contributions from the Gl. funds" may be reduced by a sum of Rs 5,200 as suggested by L.A.; the provision made for the payment of bonus may be deleted.

(ii) Provision has been made for the payment of the arrears of dearness allowance to the E.E. staff.

(iii) The need for the provision of a [illegible] 540 under the head "Capital expenditure" has been explained by the Commr. The provision made may be allowed to stand.

3. B.E. for 1947-48 (i) The credit taken under the head "Govt. grant under secn 37 of the E.E. Act" may be reduced from Rs. 17,760 to Rs. 17,620 with reference to the credit taken for the Education tax in the R.E. for 1946-47 and the provision made for the expenses therein.

(ii) The contribution proposed from the Gl. funds is Rs. 69,300 as against the amount of Rs 27,058 provided for in the sanctioned budget for 1942-43. L.A. have agreed to the enhanced contribution.

(iii) Revised with reference to the suggestions above, the B.E. for 1947-48 is expected to close with a deficit of Rs. 133. The Gl. fund account is expected to close with a large surplus.

Margin notes: p29cf; p48cf of (X); P'on p3cf; Extract of CA note at (C); p75cf; p31cf; pp16-17cf; p29cf -lid; p29cf; [illegible] 3(i) on pp1-2 n/ of (X); Extract of note at (C); p2cf

Extract of CA note (C)

C1 B.II

The cl. may, with the concurrence of L.A., be asked to increase the contribution from the Gl. funds by a sum of Rs. 140.

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

5. A draft order is submitted. L.A. may see before issue.

13/2/47.

13/2/47

15/2/47 LA

LOCAL ADMINISTRATION DEPT. 17 .47 05602 SECRETARIAT, [illegible]

E.&P.H. w.o. 9870 C-1/47-1 17/2/47

M.A.D. 292

L.A.D. (Bud II)

The draft order and the notes on pp. 1-2 above may be perused. This deptt. may agree to the contribution from the General Account to the Ele. Edn. Acct. for 1947-48 increased by Rs. 140.

The file may be returned to E & P.H. Deptt.

27.2.47.

S.S.S. 28.2.47

1/3

In the R.E. for 1946-7 this Deptt. suggested that the contribution from the Genl. to the Ely. Edn. acct. might be revised by Rs 4820. E&P.H suggest that the contn. might be revised by Rs 5200. This also may be agreed to.

28.2.47 1/3

Secy

1.3.47

8 MAR 1947 12511

EPH(C-1) E.&P.H.

L.A. u.o. No. 5602-1 Bud II 2.3.47.

The draft order may issue

3/3/47

---

(52) B E.&P.H. (C1)

C. No. 66608/47 ← page 1 c.f.

From the Commr. Mangalore Mpty. No. 12236/47, d. 9.8.47.

E.E. Fund - Rel. cl.

Mangalore - Revised scales of pay. Additional expenditure.

page 84 g (N) The E.E. Fund budget of the Rel. cl. Mangalore for 1947-48 was expected to open with a balance of Rs. 249 and to close with a surplus of Rs. 7. The actual opening balance on 1-4-47 was Rs. 4222. The council was not paid any subsidy towards the payment of dearness allowance to its E.E. staff last year. Nor is it eligible for a subsidy this year as it is able to balance its budget. Revised with reference to the actual opening balance, the budget is expected to close with a surplus of Rs. 3980.

page 84 g (N)

page 1 c.f.

para 4 in p. 2 n.f. (N)

4222
249
3973
7
3980

2. The council incurs an expenditure of Rs. 92,560 on salaries and allowances of teachers. An additional expenditure of Rs. 4220 has to be incurred if the revised scales of pay sanctioned in G.O. No. 925 Edn. d. 10-5-47 and G.O. No. 1154 Edn. d. 5-6-47 are given effect to. Provision has also to be made for a sum of Rs. 3200 towards the grant of dearness allowance. The increase in expenditure will be about 10 %. If provision is made for the additional expenditure the budget will close with a deficit of Rs. 6640.

page 84 g (N)

page 1 c.f.

(Ascertained [illegible])

7420
3200
10620
3980
6640

3. The council levies education tax at 2 % p.a. on the annual rental value of properties and thereby derives a net income of Rs. 17,890. If the rate of education tax is enhanced by 1 % p.a. from 1-10-47, it would fetch an additional income of Rs. 4473 during the current year and an additional income of Rs. 8945 p.a. The council levies property tax at 17 %. It is not necessary to increase the rate of education tax so as to provide funds for the additional expenditure. L.A. may be requested to advise whether the rate of education tax may be increased by 1 %.

page 1 c.f.

page 84 g (N)

(Ascertained from [illegible])

16/9/47

54