

E 214 (1948) Department.

12. SERIES.

G.O. NO. 1133 Ede

Dated 5-5-48

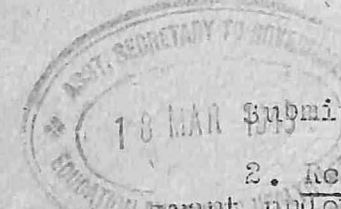
26

[Despatch Abstract.]

B.E. for 1948-49- ~~the~~ ~~St.~~ E.E. And. M. Lal.
Tuncan - Orders passed.

4 2c
OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, M A D R A S.
R.O.P.NO.90-B.3/47-48 dated 15-3-1948
202

Elementary Education Fund - Budget Estimate for 1948-49 - Municipal
Council, Tuticorin.



Submitted.

2. Revised Estimate 1947-48: The credit taken for Government grant under section 37 of the Madras Elementary Education Act is liable to revision with ref. to the actual amount of subsidy that will be sanctioned by the Government during the current year.

20607
3. The expenditure under ordinary and capital is in excess of the sanctioned budget. The sanction of the Government is necessary for the increased expenditure.

17-4-48
A 4. The credit of Rs.15,000/- taken for Government grant under capital in the Budget Estimate for 1948-49 may be deleted as no building scheme has been approved.- Vide Govt. Memo.No.57235-C.1/46-1 dated 13-12-1946.

17-4-48
P 5. Budget Estimate for 1948-49: The credit taken for Govt. grant under sec. 37 of the Madras Elementary Education Act is liable to revision with ref. to the actual amount of education tax realised and adjusted to the fund during 1947-48.

P 6. Accommodation is inadequate in two girls' schools and unsuitable in one girls' school. Most of the boys schools do not have sufficient playground. Necessary steps should be taken by the management to rectify these defects.

R 7. Equipment is inadequate in two girls' schools. Necessary furniture may be supplied to the schools from the Provision made in the budget in consultation with the I-inspecting Officers.

8. Time scales of pay are adopted. Leave salary and D.A. are paid.

VRP
For Director of Public Instruction.

To

The Secretary to Government,
Education and Public Health Department.

VRP 17/3/-

KB2
18/3/48

Encl:
R.O.C.NO.B.I.16254/47.

Tuticorin Municipal Office,
Dated: 10--3--48.

From
Md.Anwer Hussain Sahib Bahadur, B.A.,
Commissioner,
Tuticorin Municipality, TUTICORIN.

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

Through
1. The Director of Public Instruction, Madras.
2. The Chairman, Municipal Council, TUTICORIN.

Sir,
Sub: BUDGET ESTIMATE 48--49 and Revised Estimate
47--48-- Elementary Education Fund Accounts
of the Tuticorin Municipality--Submitted---

I submit herewith two copies of extracts from the Budget Estimate for 48--49 of the Tuticorin Municipal Council relating to Elementary Education Fund Account together with 2 copies of Council's resolution sanctioning the Budget for favour of Government sanction. Two copies of my note dated 25--1--48 on the Revised Estimate for 47--48 and Budget Estimate 48--49 and two copies of schedule of Establishment are also submitted herewith.

2. The Council at its extraordinary meeting held on 13--2--48 referred the budget to a select committee. Two copies of committee's proceedings are also submitted herewith.

In view of the heavy expenditure that is expected to be incurred during 1948--49 due to the provision of some new items, the council on the recommendations of the Budget Committee has resolved to increase the Education Tax on buildings from 1% per half year to 1½% per half year with effect from 1--4--48, by a proportionate reduction in the rate of property tax on buildings for general purposes.

As the time is very short, the usual formalities for the said increase of tax could not be observed. Government have therefore been requested separately to accord sanction for directing the tax to be levied from 1--4--48 @ the enhanced rate. Credit is taken for Government Contribution under section 37 of the Madras Elementary Education Act in the Revised Estimate 47--48 and Budget Estimate 48--49 as per G.O. No: 530 Education dated 6--4--46.

3. Necessary provision is made in the Budget Estimate for 48--49 for converting municipal Sevendakulam Boys' school into a higher Elementary school with effect from the ensuing school year and for opening VI standard during 48--49 to start with.

Provision for the appointment of a secondary grade trained teacher and 4 higher grade trained teachers has been made in the Budget for 48--49. Necessary sanction will be applied for separately for the appointment of the above additional staff and also for the conversion into higher Elementary school as cited above.

Provision has been made in the Budget for 48--49 for payment of salary to all grades of teachers in the employ of this municipality at the rates of pay sanctioned to similar class of teachers in Government service. The council has also resolved to introduce compulsory education within the limits of this municipality. A sum of Rs.10,000/- has been provided for in the Budget Estimate 48--49 for this purpose.

Necessary sanction of Government for the same will also be applied for separately.

4. Provision has been made in the Budget Estimate for 48--49 under capital works for the construction of additional accommodation in Sevendakulam Boys' school and Melur Girls' school and also for acquisition of land and building for housing Vadakkur Boys' school.

5. It is also submitted that provision made in the Budget in regard to staff, equipment, accommodation etc., is based on the actual requirements of each school and with reference to the recommendations of the Inspecting officers in certain cases.

Handwritten signature
COMMISSIONER

Advance copy submitted to the Government of Madras, Education & Public Health Department, Madras with a copy of the Commissioner's note dated 25--1--48 and a copy of the Council's resolution dated 27--2--48 on the Budget Estimate 48--49 and Revised Estimate for 47--48.
RMS/10/3/4.

FORWARDED

M.V.S. Sundaram

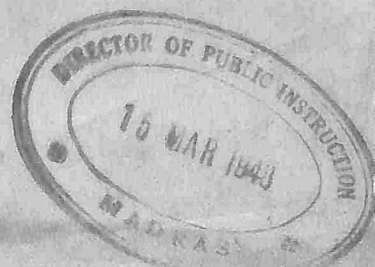
CHAIRMAN.

11/3

Enclosures to accompany the Elementary Education Budget for 48-49.
---oo00oo---

1. 2 copies of the Budget Estimate.
2. 2 copies of the Commissioner's note to the council dated 25--1--48.
3. 2 copies of the municipal council's resolution approving the Revised Estimate for 47--48 and Budget Estimate for 48--49.
4. 2 copies of the proceedings of the Budget Committee.
5. 2 copies of the schedule of establishment.
6. 2 copies of the rates of dearness allowance paid to the teaching staff and other members of the Education Establishment.
7. 2 copies of summary of Establishment.

---oo00oo---



(3)

Tuticorin Municipality 4C 5 2
Budget Estimate of the Elementary Education Fund
for 1948-49

No.	Head of Account	Opening Balance	Receipts	Expenditure	Closing Balance
1	Ordinary	24,860	58,490	78,390.	4,960
2	Capital	810	34,810	34,000	---
	Total	24,050	93,300.	1,12,390.	4,960.

Tuticorin Municipal
Office Dated 10-3-48

RMS/10/3/P.

Handwritten signature
Commissioner.

Budget Estimate of the Elementary Education fund accounts 1948-49. Receipts

Serial No.	Actual of 1946-47	Revised Estimate for 1947-48	Head of Accounts	Budget Estimate for 1948-49	Revised estimate for 1947-48	Budget Estimate for 48-49	Remarks
Ordinary							
	23,990.	28,590. ✓	Opening Balance	25,040.			
			1. Education Tax	23,401.			
			Gross Collections	50,780.			
	34,460.	33,610. ✓	Deduct Collection Charges	42,317.			
			Net.				
			2. Fines and Penalties under the Ele. Edn Act.				Increase is due to the increase of 1/2% per half year in the rate of Education tax from 1-4-45
			3. Income from Investments etc.				
			4. School fees.				
		60. ✓	5. Contributions (Endowments)	60. ✓			
	240.	100. ✓	6. Other Receipts	100. ✓			
		191. ✓	7. Govt grant				
	21,740.	22,840. ✓	(i) Under Section 37 of Ele. Edn Act.	22,570. ✓			
	4,530.	4,940. ✓	(ii) Under Proviso to Section 37 of the Ele education Act.	4,940. ✓			
		60,901	8. Contribution from general account	19,152.			
			9. Investments realised (Endowments)	89,139.			
			10. Advances recovered				
	200	150. ✓	Deduct refunds	-150. ✓			
		6,000. ✓	Add amount transferred to capital. Do amount transferred to endowments & provision under 'A' Endowment Accounts (For details Vide Sub-Acct).	19,810.			
	60,770	55,400.	Grand Total	58,490.			
		54,751	Capital				
			1. Govt grant	15,000			
			2. Contribution from general account				
		6,000	Other Receipts				
			3. Add amount transferred from ordinary	19,810.			
		6,000.	Total	34,810			Half grant on the Capital expenditure provided in the Budget Estimate for building construction etc.

TUTICORIN MUNICIPALITY.

Memorandum of the Revised Estimate of 1947-48 and
the Budget Estimate of 1948-49.

While presenting before the Council the revised estimate for 1947-48 and the draft Budget Estimate of 1948-49, prescribed in the proper form, same explanation as to the provisions made therein and the financial position of the council may be necessary and I shall endeavour to explain these, in this memorandum as briefly as possible taking each account separately.

A. GENERAL ACCOUNT. A comparative statement of the expected receipts and expenditure under this account is given below:--

Receipt:

Head of Account.	Budget Estimate 1947-48.	Revised Estimate of 1947-48.	Budget Estimate of 48-49
	Rs.	Rs.	Rs.
I. General Taxation and Miscellaneous Revenue.	2,97,010	3,13,230	3,13,940
II. Management.	1,800	2,600	2,440
III. Communications.	44,310	76,800	69,500
IV. Education other than Elementary.	300	350	350
V. Public Health.	35,520	40,440	42,280
VI. Remunerative Enterprises.	73,630	1,17,770	95,140
VII. Investments realised.	...	...	...
Total I to VII.	4,52,570	5,51,190	5,23,650
Add opening balance.	1,18,820	1,39,710	1,82,270
Grand Total.	5,71,390	6,90,900	7,05,920

Expenditure:- Ordinary.

I. Management.	43,970.	43,990	52,270
II. Communications.	70,090	83,140	72,550
III. (a) Public Library.	1,050	1,150	1,410
(b) Adult Education.	1,500	1,500	1,500
(c) Reading Rooms.	1,540	1,670	1,870
(d) Scout Aid.	140	140	140
(e) Radios.	1,000	1,000	1,100
IV. (a) Medical Relief.	7,310	7,230	18,590
(b) Public Health.	2,10,190	2,10,190	2,17,990
V. Remunerative Enterprise.	21,560	29,470	28,730
VI. Investments made.	...	...	...
Total.	3,58,350	3,79,480	3,91,150

Additional contribution to other accounts:-

(1) A. General Account Capital.	78100	1,07,000	2,00,000
(2) D. Water Supply Capital. (Hospital Savings).	14,070	14,150	7,790
(3) E. Town Planning Ordinary Capital.	...	8,000	...
Expenditure-Grand Total.	4,50,520	5,08,630	5,98,940

Balance:

Total Receipts.	5,71,390	6,90,900	7,05,920
Total Expenditure.	4,50,520	5,08,630	5,98,940
Closing balance.	1,20,870	1,82,270	1,06,980

Receipts: Revised Estimate 1947-48.

The rates of Taxation adopted in the Revised Estimate and Budget Estimate are as follows:-

A. Property Tax on Buildings:-

(i) General purposes.	4 3/4%	per half year on the annual rental value.
(ii) Water & Drainage purposes.	1 1/2%	-do-
(iii) Scavenging purposes.	1 1/4%	-do-
(iv) Education purposes.	1%	-do-
(v) Lighting purposes.	1 1/2%	-do-
Total.	10%	per half year.

B. Property Tax on Lands:-

(i) General purposes at 12/64% of the capital value.	at
(ii) Water & Drainage at 5/64%	-do-
(iii) Scavenging purposes at 4/64%	-do-
(iv) Education purposes at 1/64%	-do-
(v) Lighting purposes at 3/64%	-do-
Total.	25/64%

From the statement of receipts, it will be seen that there have been increases of revenue under certain heads as per revised estimate over the Budget Estimate of the current year. The increase under I General Taxation is due to the increased revenue under property tax on buildings (Rs.5,000/-), Profession Tax (Rs.4,900/-) and lapsed deposit - forfeiture of election deposit (Rs.1,700/-) and Entertainment Tax Rs.5000/-

The increase under II. Management is only Rs.800/- and it is due to increase in leave salary contribution received from other local bodies in respect of officers on foreign service.

The increase under III Communications is due to increased grant from Provincial Road Fund.

The increase under V. Public Health is due to the increase in Scavenging Tax as the rate of tax was increased by Government in G.O.No.652 L.A., dated 31-3-47 and 3/4% per half year to 1 1/4% per half year.

The large increase under VI Remunerative Enterprise is due to an increase of Rs.30,000/- under Market and Rs.14,000/- under cattle slaughter house.

Budget Estimate 1948-49.

The total receipts in the Revised Estimate of 1947-48 under A. General Account is Rs.5,51,190/- and the receipts under the same Account for Budget Estimate 1948-49 is Rs.5,23,650/-. There is a fall of Rs.27,540/-. The reason is due to minimum credit taken under Market (Rs.5,500/-) and Slaughter House (Rs.13000/-) and not taking credit for Rs.8,000/- under Provincial Road Fund in Budget Estimate for 1948-49.

The receipts in the Budget Estimate of 1948-49 may be regarded as normal receipts of the year.

Expenditure:

In the Budget Estimate of 1948-49, provision has been made for the existing staff. Additional provision has also been made for the conversion of one Lower Division Clerk in the Health Department into one Upper Division Clerk and for an additional Lower Division Clerk already sanctioned in the Budget Estimate for 1947-48 for the Accounts Branch to attend to Bonus Fund work relating to conservancy menials. Provision made for some of the important items is noted below:-

1. Temporary Revision Staff.

- (i) One special officer on Rs.200/- p.m.
- (ii) One peon on Rs.16/- p.m.
- (iii) One lower Division Clerk on Rs.45/- p.m.
- (iv) One Deputy Surveyor on Rs.60/- p.m.
- (v) 2 Chainmen on Rs.16/- each p.m.
- (vi) 4 Copyists on Rs.30/- each p.m.

- 2. Numbering doors during revision. Rs.3,000/-.
- 3. Maintenance of roads. 48,000/-.
- 4. Contribution for scout aid. 125/-.
- 5. Contribution for Adult Education. 1,500/-.
- 6. Provision for one more reading room in addition to the already existing 12 reading rooms. 200/-.
- 7. Provision for 10 beds in the Women & Children Dispensary.
- 8. Contribution to St. John Ambulance Association. 100/-p.yr.
- 9. Contribution to Baby Home. 150/-p.m.
- 10. Contribution to St. Vincent De Paul Leprosy Relief. 100/-p.m.
- 11. To continue the temporary staff for departmental management of the Market

Under IV Medical Relief the expenditure provided for 1947-48 and 1948-49 amount to Rs.7,230/- and Rs.13,590/- respectively. These amounts are proposed to be met from the Hospital Savings of Rs.21,380/-; and the balance of the savings alone is proposed to be transferred to D. Water Supply Capital Account. As the expenditure proposed is in excess of Rs.5,000/- sanctioned by Government for running the dispensary, special sanction of the Government would need be obtained.

Capital Expenditure: Contribution:

1. Capital Works:- Under contributions from the general account ordinary to other accounts, it will be found that a sum of Rs.1,07,000/- in 47-48 and of Rs.2,00,000/- in 1948-49 have been proposed to be contributed towards the cost of capital works. The details of the capital works proposed and provided in the Revised Estimate of 1947-48 and the Budget Estimate of 1948-49 are as follows:-

	1947-48.		1948-49.
A.I. Management.	Rs.1,600/-	A.I. Management.	Rs.2,500/-
(1) Fire extinguishers.	450/-	Furniture & books.	2,500/-
(2) Furniture	1,050/-		
(3) Miscellaneous.	100/-		
	Rs. 1,600/-		
A.II. Communications.	61,000/-	A.II. Communications.	97,000/-
(i) Side protection to roads.	6,000/-	(i) New Roads.	10,000/-
(ii) Construction of a bridge.	8,800/-	(ii) New Road roller.	12,000/-
(iii) New Roads in slum areas.	44,300/-	(iii) Side protection to roads.	6,000/-
(iv) Septic latrine in Municipal Chattram.	1,400/-	(iv) Acquisition of lands	2,000/-
(v) Furniture & books for engineering department.	500/-	(v) Concreting of street and lanes.	50,000/-
		(vi) Improvement to slum areas.	15,000/-
		(vii) Furniture and Tools & Plant for the Engineering Department.	2,000/-
	61,000/-		97,000/-
A.III. Education other than Elementary. Rs.2,500/-		A.III. Education other than Elementary.	Nil.
(i) Construction of a radio room in R.C. Reservoir.	2,500/-		
A.IV. Medical Relief. (Furniture - Teak Wood shelf).	100/-	A.IV. Medical Relief. Rs.4,000/- (Provision for equipment of 10 beds).	
A.IV. Preventive Medicine.	8,000/-	A.IV. Preventive Medicine	33,000/-
(1) Latrines and urinals.	4,000/-	(1) Latrines & Urinals.	25,000
(2) Cement platform in Government Hospital.	1,700/-	(2) Conservancy carts.	3,000
(3) Compound wall in conservancy depot.	1,200/-	(3) Dhobikhana.	5,000
(4) Electric lights in conservancy depot.	1,100/-		
	8,000/-		33,000/-

A.IV. Preventive Medicine--
Conservancy Tools & Plant
from Arrear Toll Compensation--Conservancy Fund. 20,000/-

A.IV. Preventive Medicine.
Conservancy Tools & Plant.
Rs.20,000/-

A.V. Market.	4,000/-	A.V. Market.	25,000/-
A.V. Bus Stand.	Nil.	A.V. Bus-Stand.	10,000/-
A.V. Avenue.	4,500/-	A.V. Avenue.	4,500/-
A.V. Land Development.	300/-	A.V. Land Development.	Nil.
A.V. Other Remunerative Enterprises.		A.V. Other Remunerative Enterprises.	
Grow More Food Campaign.	5,000/-	Grow More Food Campaign.	4,000/-
Grand Total.	1,07,000/-		2,00,000/-

The closing balance under this account is Rs.1,06,980/- while the minimum closing balance required under the general fund accounts as per rules is Rs.26,180/- The balance available for further expenditure is Rs.80,800/-.

B. LIGHTING ACCOUNT.

The total receipts and expenditure under this account are expected to be as follows:-

	Receipts including opening balance.	Expenditure ordinary.	Closing balance.
	Rs.	Rs.	Rs.
Revised Estimate for 1947-48.	50,350/-	38,730/-	11,620/-
Budget Estimate for 1948-49.	54,490/-	39,730/-	14,760/-

The lighting tax is levied at 1 1/2% of the annual value of buildings and at 3/64% of the capital value of lands per half year. The financial position under this head is sound.

C. ELEMENTARY EDUCATION FUND ACCOUNT.

The total receipts and expenditure under this account are expected to be as follows:-

	Receipts including opening balance ordinary & capital.	Expenditure ordinary and capital.	Balance.
	Rs.	Rs.	
1. Revised Estimate 1947-48.	89,990/-	65,940/-	24,050/-
2. Budget Estimate 1948-48.	94,230/-	82,700/-	11,530/-

The receipts of 1948-49 are mainly made up of the Elementary Education Tax at 1% per half year on the annual value of buildings and at 1/64% of the capital value of lands. The net income from these tax resources in 1948-49 amount to Rs.33,930/-. The contribution from Government under section 37 and under the provision to Section 37 of the Elementary Education Act is Rs.22,400/- and Rs.4,940/- respectively. In the Budget Estimate of 1948-49 a sum of Rs.17,500/- has been provided for providing additional accommodation to the Municipal Sevendakulam Boy's School and Municipal Melur Girls' School. For this work credit has been taken for a Government grant of Rs.8,750/-. Another sum of Rs.2,000/- has been made for the supply of furniture to schools. In the case of Municipal Girls' School, Draviapuram exchanged from the Dakshina Mara Nadar Mahamai for cholera shed land, Government have been addressed for a half grant. As the matter is pending correspondence with the Government no credit for same is taken in the Budget.

D. WATER SUPPLY & DRAINAGE.

The water tax is levied at 1 1/2% per half year on the annual value of all buildings and at 5/64% per half year of the capital value on lands. There is no change in the rates of water charges as per tap rate or meter system. The ordinary receipts and expenditure under this fund are as follows:--

	Budget Estimate 1947-48.	Revised Estimate 1947-48.	Budget Estimate 1948-49.
1. Ordinary Receipts.	Rs.	Rs.	Rs.
Water Tax, Tap charges, Excess water charges, Sewage Farm receipts etc.,	1,17,060	1,17,210	1,06,450
2. Interest on investments.	11,820	13,350	13,500
3. Receipts from general account being repayment of diversion.	3,000	3,000	1,280.
Receipts - Ordinary. Total.	1,31,880	1,33,560	1,21,230
Deduct:			
Amount transferred to capital.	36,700	27,000	70,500
Ordinary expenditure.	1,10,700	1,34,170	1,26,150
Balance under Ordinary.	--15,520	--27,610	--75,420
Add: (1) Opening balance.	+ 1,09,600	+ 1,65,220	+ 1,52,910
(2) Capital receipt.	+ 53,160	+ 42,300	+ 78,290
Total.	1,47,240	1,79,910	1,55,780
Deduct:			
(1) Capital expenditure.	39,090	27,000	70,500
(2) Investment.	...	...	...
Balance - Ordinary & Capital.	1,08,150	1,52,910	85,280

It will be seen from the foregoing figures that the ordinary receipts (exclusive of receipt from the general funds towards repayment of diversions and of interest on investment) amount to Rs.1,17,210/- in 1947-48 and Rs.1,06,450/- in 1948-49 while the ordinary expenditure in those years amount to Rs.1,34,170/- and Rs.1,26,150/-. That is the ordinary expenditure exceeds the ordinary receipts by Rs.16,960/- and Rs.19,700/-. The capital expenditure is being met from the opening balance which is not financially sound. The ordinary expenditure in 1947-48 and 1948-49 includes an expenditure of Rs.21,300/- and Rs.20,880/- towards dearness allowance. But even after making allowance for this the financial position under water supply and drainage account cannot be said to be satisfactory. Several important schemes relating to improvement of water supply have to be undertaken in coming years. This will not be possible unless the financial position is improved by an increase in the rate of tax for water and drainage purposes. It is suggested that the existing rate of 1 1/2% per half year may be increased to 2% per half year. This will bring an increased revenue of about Rs.17,000/-.

The provision made under water supply maintenance ordinary expenditure in 1947-48 and 1948-49 amount to Rs.47,000/- and Rs.50,000/- respectively. This increased provision might be due to exorbitant prices of materials.

Capital Works:- The following provisions have been made for capital works.

Revised Estimate 1947-48.	Budget Estimate for 1948-49.
1. Lands and Buildings. Rs.9,800/-	Lands and Buildings. Rs.40,500/-
(i) Providing compound wall in R.C. Reservoir. 4,000/-	(i) Laying bigger mains in the northern area and 3 inches main in Shanmugapuram North, Sundarapuram and Innasarpuram. 22,500/-
(ii) Paving cut stones to 3 wells. 2,700/-	(ii) Construction of additional wells for Korampallam supply. 10,000/-
(iii) Providing partition walls to public wells. 1,300/-	(iii) Construction of quarters for the staff at Head Work. 8,000/-
(iv) Providing electric lights at Head Works. 1,800/-	
2. Purchase of machinery. 5,000/-	Purchase of machinery. 17,000/-
(i) Purchase of electric motor pumps. 6,000/-	(i) Installation of Motor pumping set. 12,000/-
	(ii) Venturi Meter. 5,000/-
<u>Drainage:-</u>	
1. Construction of drains. 11,200/-	Lands and Buildings. (Acquisition of sewage farm). 13,000/-

E. TOWN PLANNING FUND.

This account opened on 1-4-47 with a balance of Rs.90/-. The council in its resolution No.2 dated 18-10-46 resolved to request the Government to drop the Town Planning Scheme D in toto as the levy of betterment tax imposes severe hardship on many people. The Government were addressed on the matter. They have finally ordered that the proposal of the council to drop the scheme 'D' cannot be complied with. The order has just been received. Credit for betterment tax receipts has not been taken in the revised estimate. To meet the ordinary expenditure a sum of Rs.8,000/- has been taken credit of as contribution from A.General Account Ordinary. However credit under betterment tax has been taken in the Budget Estimate for 1948-49. In the Revised Estimate under receipts - capital, credit has been taken under sale proceedings of lands, buildings and equipment etc., and this amount represents the sale proceeds of the lands in Town Planning Scheme D. In Budget Estimate 1948-49 the credit taken for Rs.8,000/- represents the sale proceedings of sites in Town Planning Scheme A. A sum of Rs.70,000/- has been taken credit of in the Budget Estimate 1948-49 under loans for acquisition of sites in Town Planning Scheme 'D'.

Provision has been made in the Revised Estimate and Budget Estimate for the existing staff only. This account closes with a balance of Rs.18,640/-.

LOAN POSITION UNDER ALL ACCOUNTS.

Names of Account.	Purpose of loan.	Amount of loan.	Year of loan.	Annuity payable.	Balance 31-3-49	Year of final discharge
1.A.General Account.	Concreting & sheloretting of roads.	Rs.64000	1938-39	7695	...	1948-49
2.B.Lighting Account.	Electric lighting	50000	1938-39	3518	29259	1958-59
3.B.Lighting Account.	"	7500	1939-40	902	869 30128	1949-50

DIVERSION FROM WATER SUPPLY FUND TO GENERAL FUNDS.

A.General Account.	Paving of Beach Road.	10271-12-0	1944-45.	3000 3000 3000 1271-12-0	Nil.	1948-49
--------------------	-----------------------	------------	----------	-----------------------------------	------	---------

It will be found from the above statement that the council will have an undischarged loan of about Rs.30,128 under B. Lighting account on 31-3-1949.

Investment on 1-1-1948.

The following is the list of investment, of the various funds.

A. General Account.

(1) Shares in Tinnevely-Tuticorin Electric Supply Company Ltd.,	Rs.3,000/-
(2) Library Fund.	800/-
(3) The funds for improvements.	13,000/-
(4) Town Hall Fund.	10,300/-
	27,100/-

C. Account.

Lady Pentland Prize Fund.	1,476/-
	28,576/-
D. Water supply and Drainage Account.	4,76,200/-
(1) Provident Fund Investment.	1,05,200/-
(2) Post Office Savings Account.	13,113/-
Total.	6,23,089/-

Dearness Allowance:- At present owing to high cost of living the Municipal staff are being paid dearness allowance at the following rates.

- (1) Below Rs.40/- p.m. Rs.16/- p.m.
- (2) From Rs.40/- up to Rs.200/- Rs.18/- p.m. or 17½% of the emoluments whichever is greater.

The amount of dearness allowance payable to the staff this year as well as 1948-49 is given below headwar.

Head of Account.	Revised Estimate 1947-48.	Budget Estimate 1948-49.
1. A. General Account.	96,500	1,04,780
2. B. Lighting Account.	100	100
3. C. Elementary Education Account.	16,150	16,250
4. D. Water Supply & Drainage "	21,300	20,880
5. E. Town Planning Account.	3,050	3,110
Total.	1,37,100	1,45,110

Provision has been made in both years for payment of dearness allowance to all the staff and war allowance to the Commissioner and Municipal Engineer.

The revised scales of pay sanctioned by Government to the Municipal staff have been given effect to including the weightage.

It appears from the papers that the government have decided to increase the dearness allowance of their non-gazetted officers from 1-1-48 as follows:

For these drawing salary of upto Rs.20/- p.m.	Rs.2/-
" " 20/- to Rs.40/-	3/-
" " 40/- to 60/-	4/-
" " 60/- to 100/-	6/-
" " 100/- to 200/-	8/-
" " 200/- to 300/-	6/-

and this ~~xxx~~ increased rates will ~~be~~ apply also to those

employed by local bodies.

The approximate provision required in this behalf in this municipality for 2 months this year and for the next year will come to as follows:-

	Revised Estimate 47-48.	Budget Estimate 48-49.
A. General Account.	Rs.2,070/-	12,440/-
B. Lighting Account.	20/-	90/-
C. Elementary Education Account.	510/-	3,050/-
D. Water Supply & Drainage.	500/-	3,000/-
E. Town Planning Account.	80/-	500/-
	3,180/-	19,080/-

The following proposals have been received from the Municipal Health Officer and others. Necessary provision has to be made for items considered essential.

Health Officer.	Amount of expenditure per year.	
	Pay.	D.A.
1. One attender for the Health Officer.	300	240
2. Four ward peons.	770	860
3. Six scavengers for New conservancy lorry.	1080	1300
4. 10 scavengers for public latrines.	1730	2160
5. 20 female scavengers for private latrines.	2880	4380
6. Conversion of the 2 burial ground watchman into qualified birth & death registrars.	720	480
7. 3 midwives for the maternity and child welfare work.	1440	720
8. One Health Visitor.	720	260
9. One Ayah.	90	120
	9730	10460
10. Workshop in the Municipal Conservancy Depot.		
(i) One blacksmith.		
(ii) One carpenter.		
(iii) One billowboy.	1500	
11. An additional conservancy depot in South Cotton Road.	3000	
12. Out of Rs.54000/- requested by the Health Officer for the provision of latrines and urinals a sum of Rs.- Rs.29,000/- has been provided. Rs.4000 in the Revised		

Estimate and amount to be provided as is Rs.25,000/-

The total amount involved in the proposals is Rs.49,690/-.

Municipal Engineer.

1. One Maistry and 4 coolies for maintaining Koram-pallam conduit.	2100	230
2. 5 fountain cleaners.	540	650
3. One turncock in R.C.Reservoir.	240	230
4. One turner for Head Works to operate the lathe.	240	230
5. One avenue cooly for Tuticorin Town to maintain all the avenues	180	200
	3300	1540
Total.	Rs.4840/-	

6. For providing a Market in S.P.Pillai Street.	20,000
7. Improvements to puckle Channel.	20,000
8. Rest House and shops.	40,000
9. Scavengers' Colony.	1,00,000
10. Model cattle byre.	10,000
11. Erection of a 4th. pumping plant.	50,000
12. Extension of mains and bigger mains.	40,000
13. Storm water drains.	13,000
	2,93,000

Town Planning Officer.

1. Additional permanent staff.		
One building Inspector II Gr.	840	300
One Lower Division Clerk.	540	270
2. Additional temporary staff. for one year for general Town Planning Scheme.		
(i) Overseer.	1080	
(ii) One Surveyor.	720	300
(iii) One Draftsman.	600	270
(iv) 4 Chainmen.	770	270
		870
Total.	4550	2280
	Rs.6830/-	

Schools:

- (1) Acquisition of building for Vadakkur Boys' School. Rs.11,000/-

OFFICE:-

(1) A. Section:- There are 12 lower division clerks. At present only one Upper Division Clerk is supervising the work of these 12 lower division clerks. At the rate of 1 Upper Division Clerk for every 5 lower division clerks, 2 upper division clerks are required. One more upper division clerk is essential for efficient supervision of all the lower division clerks.

A bill collector can be given only 1250 bills per half year. As the total number of bills under buildings, lands and profession tax is 31,655 per half year, the number of bill collectors required would be 25. At present there are only 20 bill collectors.

Hence provision is required for the appointment of 5 bill collectors. But the Revenue Officer has asked for 4 bill collectors. The yearly expenditure would come to Rs.2,360/-.

The important items among the above proposals can be taken up only if the council decides to raise necessary loans from Government.

COMMISSIONER,
TUTICORIN MUNICIPALITY.

NV.25.1.48.

80
251.48

Handwritten signature
11/3/48
Commissioner,
Tuticorin Municipality.

14c 23
PROCEEDINGS OF THE TUTICORIN MUNICIPAL COUNCIL HELD AT ITS URGENT EXTRAORDINARY MEETING HELD IN THE COUNCIL HALL IN THE RAO BHADUR CHULI FARMER BUILDINGS ON FRIDAY THE 27th. FEBRUARY 1948 at 3 P. M.

I. The Revised Estimate for the year 1947-48 is passed with the recommendations of the Budget Committee constituted in Municipal Council Resolution No.1 dated 15-2-48 contained in its proceedings dated 25-2-48.

II. The draft Budget Estimate for 1948-49 is sanctioned with the recommendations of the Budget Committee in its proceedings cited above and subject to the following modifications and remarks:-

(i) Resolved that (i) the rate of property tax on buildings for general purposes may be decreased by 3/4% i.e. (4-3/4% to 4%) of the annual value per half year with effect from 1-4-48.

(ii) the rate of Water & Drainage tax on buildings for Water Supply & Drainage purposes may be increased by 1/4% (i.e. 1-1/2% to 1-3/4%) of the annual value per half year with effect from 1-4-48.

(iii) the rate of Education tax on buildings for education purposes may be increased by 1/3% (i.e. 1% to 1-1/3%) of the annual value per half year with effect from 1-4-48.

(iv) credit will be taken against receipts - ordinary for leased out municipal properties for 48-49 on the basis of the actual sale amounts for which they have been leased in public auction.

(v) Provisions of section 270 of the Madras District Municipalities Act will be introduced with effect from 1-4-48 and the following streets may be assigned as the area covering the provisions of the said section.

- (1) West Street Cotton Road.
- (2) Victoria Extension Road.
- (3) S.S. Millai Street.
- (4) Chattram Street.
- (5) Thatcher Street.
- (6) East Car Street and Extension.
- (7) North Car Street and Extension.
- (8) West Car Street.
- (9) Mohinikshallanma Koll Street.
- (10) North Cotton Road.

(vi) A sum of Rs.4,00,000/- will be borrowed from Government to meet expenditure in connection with some of the important capital works of urgent nature provided in the Budget Estimate for 1948-49 under 'A' General Account as per details shown in the margin repayable in thirty equal instalments with interest at the rate fixed by Government. Necessary application for the said loan from Government will be submitted to Government.

Details of capital Expenditure.

1. Rest House and shops.	Rs. 40,000
2. Workshop.	14,000
3. Town Hall.	50,000
4. Swimming Pool.	25,000
5. Scavengers' Colony.	1,25,000
6. Model Cattle sheds.	10,000

150 25

7. Maternity Centre.	Rs. 10,000
8. Additional conservancy Depot in South Cotton Road.	0,000
9. Providing a market in S.S. Pillai Street.	40,000
10. Provision for city Bus service.	00,000
11. Lorry shed for rent.	10,000
12. Bus stand acquisition.	10,000
	4,00,000

2.(a) A.I. Management and Collection:-

(i) The appointment of one Upper Division Clerk for Tax Section is sanctioned from 1-4-48.

(ii) The appointment of two Hill Collectors for collection work is sanctioned from 1-4-48.

(iii) The following temporary staff is sanctioned from the date of appointment in connection with the General revision of taxes in 48-50.

- (a) One Special Officer on Rs. 200/- per mensem for 6 months plus dearness allowance.
- One peon for 6 months on Rs. 16/- p.m. plus D.A.
- One Deputy Surveyor on Rs. 60/- p.m. plus D.A. for six months.
- One Lower Division Clerk on Rs. 45/- p.m. for 6 months plus dearness allowance.
- Two Chaimen on Rs. 16/- each p.m. plus D.A. each for 6 months.
- Four copyists on Rs. 30/- each per mensem for 12 months plus D.A.

(iv) Provision made for one lower division clerk already sanctioned in the Budget Estimate for 47-48 for the Accounts Branch to attend to Bonus Fund work relating to the conservancy works is approved.

(b) A.II. Communications:-

Appointment of the following staff from 1-4-48 in connection with the running of a workshop by the Municipality is sanctioned.

- One turner on Rs. 50/- per mensem plus D.A.
- One Blacksmith and a bellow boy at Rs. 40/- and Rs. 25/- per mensem respectively plus D.A.
- One Carpenter on Rs. 50/- p.m. plus D.A.
- One Asst. Carpenter on Rs. 25/- per mensem and D.A.
- One Boulder on Rs. 50/- p.m. plus D.A.

(c) A.III. Education other than Elementary:-

(i) Contribution of Rs. 125/- to the Tattiarin Scouts Association for 48-49 is sanctioned.

(ii) Provision made for one additional reading room and library at a cost of Rs. 1,000/- is sanctioned.

(d) A.IV. Public Health.

- (i) Appointment of one attender to the Health Department is sanctioned.
- (ii) Appointment of 4 ward peons is sanctioned.

16c 14 27

- (iii) Appointment of 4 scavengers for new conservancy lorry is sanctioned.
- (iv) Appointment of the following additional conservancy staff is sanctioned.

8 scavengers for public latrines.
20 female scavengers for private latrines.
2 scavengers - watchmen for conservancy depot.

- (v) The conversion of the post of Nightsoil branching ground watchman into a peon is sanctioned.

NOTE:- (i) to (v) sanctioned from 1-4-43.

(a) A.Y. Representative Enterprises.

Retention of the following temporary staff for the departmental management of the Municipal Victoria Extension Road market is sanctioned for one year from 1-4-43.

- (i) One market Superintendent on Rs. 45-2-30 plus D.A.
- (ii) 6 Hill Collectors.
- (iii) 2 Watchmen.

(i) St. Elementary Education:-

- (i) The conversion of Sevastikubus Boys' School Lower Elementary school into a Higher Elementary school with effect from the school year 1943-43, is sanctioned.

- (ii) Provision made for one additional Secondary Grade Trained Teacher and 4 Higher Grade Trained teachers is sanctioned.

- (iii) Provision made for payment of salary to all grades of teachers in the Municipal schools at Government rate of pay is sanctioned.

- (iv) The provision made for compulsory education amounting to Rs. 10,000/- is approved.

(a) Water Supply Fund:-

- (i) Appointment of one mistry and 4 coolies for maintaining Korampallam conduit is sanctioned from 1-4-43.
- (ii) Appointment of 3 fountain cleaners is sanctioned from 1-4-43.
- (iii) Appointment of 1 Turn cock in A.Y. Reservoir is sanctioned from 1-4-43.

- (iv) Appointment of 1 Turner for mud works to operate the lathe is sanctioned from 1-4-43.

- (v) Conversion of 1 of the posts of II Grade fitters into that of I grade fitter is sanctioned from 1-4-43.

- (vi) Necessary application for half grant for the capital works provided for in the Budget Estimate 43-43 for the improvement water supply funds will be submitted to Government from 1-4-43.

(b) Town Planning Account.

- (i) Application for a loan of Rs. 70,000/- will be submitted to Government for works of improvement etc., connected with the town planning scheme.

- (ii) One permanent building Inspector II Grade is sanctioned for the Town Planning Section from 1-4-43.

NV

(True Copy)

(Sd.) M.V.S. Sundaravel,
Chairman.

[Signature]
Commissioner.

17c (15) 31 29
PROCEEDINGS OF THE MEETINGS OF THE BUDGET COMMITTEE
CONSTITUTED IN M.C.R.No.1 DATED 13-2-1948 HELD
IN RAO RAJADUR CRUZ FERNANDEZ BUILDINGS
ON 16th., 17th., 19th., & 20th.,
21st., & 25th. Febr. 1948.

REVISED ESTIMATE 1947-48.

RESOLVED that the Revised Estimate of the Tuticorin Municipality for 1947-48 be passed subject to the following modifications.

Receipts - Ordinary:

Under A-General Account. I General Taxation and Miscellaneous Revenue (b)(5) - Fishery Rent.
Rs.200/- to be taken credit of.

Under A.V. P.H. (2) Sanitation (a)(ii).
Sale of rubbish etc. Rs.600/- be taken credit of.

Expenditure - Ordinary.

The provision made under

- (1) A.IV. Public Health
- (2) Preventive Medicines.
 - (1)(iii) Propaganda -- The provision of Rs.200/- under the above head be increased to Rs.1000/-.
 - (2) The capital expenditure under A.I. Management be increased from Rs.1,600/- to Rs.2,800/-.
 - (3) The provision made under 'rat destruction' viz., Rs.1,000/- be deleted.

Water Supply Funds: Expenditure - Capital:-

The provision of Rs.6,000/- made for purchase of electric motor pumps be deleted.

BUDGET ESTIMATE - 1948-49.

RECEIPTS - Ordinary. 'A'. General Account.

(1)(a) The existing rate of taxation i.e., property tax on buildings which is worked out at 4 $\frac{1}{2}$ % per half year on the annual rental value of buildings be reduced from 1-1-48 to 4% per half year.

(b) The existing rate of water and drainage tax viz., 1 $\frac{1}{2}$ % per half year be increased to 1 $\frac{3}{4}$ % per half year from 1-4-48.

(c) The education tax at 1% per half year be increased to 1 $\frac{1}{2}$ % per half year from 1-4-48.

(2) Credit may be taken in the Budget Estimate for 1948-49 against market, busstand etc., for the actual amounts for which the said municipal properties have been leased out.

-- 2 --

(3) Section 270 of the Madras Dt. Municipalities Act may be brought into force from 1-4-48 and the following streets may be assigned as the area covering the provisions of the said section.

- (1) West Great Cotton Road.
- (2) Victoria Extension Road.
- (3) S.S.Pillai Street.
- (4) Chatram Street.
- (5) Thatcher Street.
- (6) East Car Street & extension.
- (7) North Car Street & -do-
- (8) West Car Street.
- (9) Uchinimahalisman Koil Street.
- (10) North Cotton Road.

Credit Rs.15,000/-.

CAPITAL - RECEIPTS:-

A sum of Rs.4,00,000/- may be borrowed from Government to meet the capital expenditure provided for in the Budget Estimate for 1948-49 under various heads under 'A' General Account repayable in 30 equal instalments with interest prescribed by the Government.

EXPENDITURE - Ordinary. 1948--49.

(1) Provision may be made in the Budget Estimate 1948-49 under A.II. Communications for the following staff for opening a workshop in the Engineering Department.

Total Cost. Rs.4,500/-.

- (1) 1 Turner on Rs.50/- p.m. and D.A.
- 1 Blacksmith and a bellow boy at Rs.40 and Rs.25/- respectively.
- 1 Asst. Carpenter on Rs.50/- p.m. and D.A.
- 1 Asst. Carpenter on Rs.25/- p.m. plus D.A.
- 1 Moulder on Rs.50/- p.m. plus D.A.

(2) Libraries: Provision made in the Budget Estimate for 1948-49 for books may be increased from Rs.300/- to Rs.600/-.

(3) Adult Education: Provision may be increased from Rs.1,500/- to Rs.2,500/-. Three Adult Education Centres to be run departmentally.

Provision may be made for additional reading room and library at a cost of Rs.1,000/-.

(4) The provision made under A.IV. P.H. Medical Relief for provision of beds in the Women & Children Dispensary be reduced and the figure furnished by the Women Sub Asst. Surgeon may be adopted.

- (5) Contribution to St. John Ambulance Association, (a) viz., Rs.100/- be deleted.
- (b) Also contribution to Baby Home Rs.1,800/- be deleted.

(6) Provision may be made for 1 Upper Division Clerk and 2 Bill Collectors in A Section - General Office.

(7) The provision under propaganda be increased to Rs.1000/- from Rs.200/-.

-- 3 --

(8) Provision under 'Rat Destruction' be reduced to Rs.500/- from Rs.1,000/-.

(9) Provision under Maternity & Child Welfare Contingency be increased to Rs.4,000/- from Rs.1,000/-.

(10) The provision under A.V. Market Repairs to Buildings be increased to Rs.5,000/- from Rs.3,000/-.

(11) Additional staff as per details below asked by the Health Officer may be sanctioned.

	Pay.	D.A.	
Attender. 1	300	240	A.I.Man.
4 Ward peons.	770	860	
4 scavengers for new conservancy lorry.	720	860	P. Con.
8 scavengers for public latrines.	1400	1730	Pri. Sca.
20 female scavengers for private latrines.	2880	4380	
2 scavengers -watchmen con. depot.	360	430	
Trenching ground watchman to be converted as peon.	60	30	Con.Cont.
	Rs. 6490	8530	

(12) Provision made for contribution to St.Vincent De Paul Society be deleted.

(13) The provision under contingencies and equipment --other diseases be increased to Rs.1300/- from Rs.100/-.

EXPENDITURE - CAPITAL. General Account.

Additional provisions made as per list be approved. The expenditure may be met from loan funds, as per details shown under receipts capital.

	Increase.	Decrease.	Rs.	Total
A.I. Management.			1500	1500
A.II. Communications:			10000	
(i) New Roads.			12000	
(ii) New Road Roller.			6000	
(iii) Side protection to roads.			2000	
(iv) Acquisition of lands.	25000	...	75000	
(v) Concreting of Roads.			15000	
(vi) Improvement to slum areas.			2000	
(vii) Furniture etc.			3500	
(viii) Raising low lying areas.	40000		40000	
(ix) Rest House and shops.	7000		7000	
(x) Causeways.	14000		14000	
(xi) Workshop.				186500
A.III. Education other than Elementary.			50000	
(i) Town Hall.	50000		50000	
(ii) Swimming Pool.	25000		25000	
(iii) Provision for playground for school boys.	1000		1000	76000
A.IV. Medical Relief - Provision of beds...	2000		2000	

Preventive Medicines.		
Latrines & urinals.	5000	30000
Conservancy carts.		3000
Dhobikhana.		5000
Scavengers Colony.	125000	125000
Model Cattle Sheds.	10000	10000
Maternity & Child Centre.	10000	10000
Addl.Con.Depot in South Cotton Road.	6000	6000
Bathing ghat.	4000	4000
Conservancy fund		
Tools & Plant.	...	20000
Electric motors - in-stallation etc.charges	8000	8000

223000

A.V. Markets. Victoria Extension Road Market Improvements. 25000

Providing a market in S.S. Pillai Street & East Car Street Extension.	40000	40000
Electrification of Victoria Extension Road Market.		3000
Bus-stand.		10000
Provision of city buses.	60000	60000
Avenue.	4500	...
Grow More Food Campaign.		4000
Lorry Shed for rent.	10000	10000

152000

A.I. Management.	1,500
A.II.Communication.	1,86,500
A.III.Edn.Other than Ele.	76,000
A.IV.Public Health.	2,23,000
A.V.Remunerative Enterprises.	1,52,000
	6,39,000

The sum of Rs.4,500/- in 1948-49 provided under Avenue be deleted.

Provision be made for a lorry stand on the south of Baby Home. Rs.10,000/-.

'B'. LIGHTING ACCOUNT. 1948-49.

An additional provision of Rs.12,000/- under 'B' Lighting Capital - Electric Extensions be provided.

'C'. EDUCATION. 1948-49.

Receipts: Education Tax be increased from 1% per half year to 1½% per half year.

Expenditure - Ordinary:

(i) Provision be made for converting Sevendakulam Boys' School into a higher Elementary School.

(ii) Provision may also be made for one secondary grade teacher.

(iii) 4 higher grade trained teachers.

(iv) Provision may also be made for grant of Government scale of pay to secondary grade trained teachers from 1-4-48.

(v) Provision of Rs.10,000/- be made for compulsory education.

EXPENDITURE - CAPITAL:-

(i) Expenditure under lands and buildings be increased to Rs.20,000/-.

(2) Provision of Rs.11,000/- be made for acquisition of buildings for Vadakkur Boys' School.

WATER & DRAINAGE TAX:-

Receipts - Ordinary:-

Rate of taxation be increased from 1½% to 1¾% per half year from 1-4-48. (Receipts Rs. 7,500/-)

Receipts - Capital:-

A sum of Rs.2000/- may be taken credit of under capital receipts water supply lands and buildings being sale proceeds of the existing venturi meter.

Expenditure Ordinary:-

Provision may be made for the following additional staff under Water Supply from 1-4-48. Rs.5,000/-.

	Pay.	D.A.
One maistry and 4 coolies for maintaining korampallam conduit.	2100	230
3 Fountain cleaners.	540	650
1 Turn cock in R.C.Reservoir.	240	230
1 Turner for Head works to operate the lathe.	600	300
Conversion of one post of II Grade fitter into I Grade.	60	40
	3540	1450

Expenditure Capital:-

Provision for the following additional works may also be made.

(i) Additional provision for 4th. pumping plant.	50,000
(ii) Extension of bigger mains.	7,500
(iii) Storm water drains.	13,000
(iv) Additional provision for construction of inspection room at Head Works.	2,000

E. TOWN PLANNING.

Provision may be made for 1 permanent Building
Inspector II Grade. Pay. Rs.840/- and D.A. Rs.300/-.

NV.

M.N. S. Sundarand
CHAIRMAN & CONVENOR
OF THE BUDGET COMMITTEE.

H. H. Sub
Commissioner,
Tuticorin Municipality.

20c

35-37

TUTICORIN MUNICIPALITY.
1947-1948. SCHEDULE OF ESTIMATES.
 (ELEMENTARY EDUCATION)

Sl. No.	Name.	Designation.	Scale of pay.	Actual pay on 1-4-1948.	Remarks.
1.	2.	3.	4.	5.	6.
<u>MELUR BOYS' SCHOOL.</u>					
1.	S. Ganese Iyer.	Headmaster.	40-1-55-2-75	55/- + 4 Headmaster allowance.	
2.	S. M. Gomathinayagam Mudaliar.	Assistant.	-do-	43/-.	
3.	M. Sankara Iyer.	-do-	30-1-45	37/-.	
4.	J. C. Perananathan.	-do-	-do-	37/-.	
5.	G. Ignacimuthu Pillai.	-do-	-do-	31/-.	
6.	S. Paranjothi.	-do-	-do-	36/-.	
7.	P. Ramesh Pillai.	-do-	-do-	36/-.	
8.	A. M. Arputhan Pillai.	-do-	-do-	33/-.	
9.	P. Antonimuthu Pillai.	-do-	-do-	37/-.	
10.	S. K. Arulraj.	-do-	-do-	31/-.	
11.	Gnanan Daniel.	-do-	-do-	30/-.	
	Sweeper. Partime.	1.		8/-.	
<u>VADAKKUR BOYS' SCHOOL.</u>					
1.	S. V. Thiruvankatesan. <i>achan</i>	Headmaster.	40-1-55-2-75	44-8-0/- + Headmaster allowance.	
2.	S. Subramania Pillai.	Assistant.	30-1-45	37/-.	
3.	M. Chidambaram Asary.	-do-	-do-	32/-.	
4.	<i>Apparwan Vethivel</i>	-do-	-do-	30/-.	
5.	K. Rajagopal.	-do-	-do-	36/-.	
6.	M. Palanisamy Doss.	-do-	-do-	37/-.	
7.	P. S. Sankaranarayana Pillai.	-do-	-do-	32/-.	
8.	Mrs. Mary Jeevasoni.	-do-	-do-	38/-.	
	Sweeper. (Partime).	1.		8/-.	
<u>MUNICIPAL BOYS' SCHOOL, SHUNUGAURAM.</u>					
1.	A. S. Paulpandian.	Headmaster.	40-1-55-2-75	41-8-0/- + 4 Headmaster allowance.	
2.	P. Sudalaiathan Asary.	Assistant.	30-1-45	37/-.	
3.	S. Narayanan.	-do-	-do-	31/-.	
4.	P. S. Carr Pandian.	-do-	-do-	32/-.	
5.	S. Chelliah Pillai.	-do-	-do-	31/-.	
6.	A. K. Gomathinayagam Pillai.	-do-	-do-	32/-.	
7.	S. Arulraj Ganniah.	-do-	-do-	36/-.	
8.	S. K. Sivaraj.	-do-	-do-	31/-.	
	Sweeper (Partime).	1.		8/-.	

1. 2. 3. 4. 5. 6.

MUNICIPAL MUSLIM BOYS' SCHOOL, SOUTH NEW STREET.

1. M.G.S. Samuel.	Headmaster.	40-1-55-2-75	41 1/2/- + 4/- Headmaster allowance.
2. A. Abdul Amir Sahib.	Assistant.	30-1-45	37/-.
3. Syed Ismail Sahib.	-do-	-do-	37/-.
4. S. Mohamed Amir Sahib.	-do-	23-1-35	31/-.
5. P.S. K. J. Saideen Sahib.	-do-	-do-	29/-.
6. S. Mohammed Hanna Jan.	-do-	-do-	28/-.
			6/-.
Sweeper, (Part - time). 1.			

MUNICIPAL MUSLIM BOYS' SCHOOL, MOUMATHULLAPURAM.

1. M. Subramanian.	Headmaster.	40-1-55-2-75	41 1/2/- + 4/- Headmaster allowance.
2. G. Mohammed Kasim Sahib.	Assistant.	23-2/2-45.	32/-.
3. Syed Adam Shah Sahib.	Assistant.	20-2/2-24-1/2-28	30/-.
4. K. Abdul Rahim.	-do-	23-2/2-45	31/-.
			5 1/2/-.
Sweeper, (Part - time). 1.			

MUNICIPAL GIRLS' SCHOOL, SHANMUGAPURAM.

1. Mal Sornamall.	Headmistress.	40-1-55-2-75	59/- + 5 Headmistress allowance.
2. P.V.C. Janaki.	Assistant.	-do-	41 1/2/-.
3. Rosely Sathia Samuel.	-do-	-do-	41 1/2/-.
4. Thiammal Thabara j.	-do-	-do-	40/-.
5. P. Mariammal.	-do-	30-1-45	43/-.
6. Y. Swamialal.	-do-	-do-	35/-.
7. Devamani Samuel.	-do-	-do-	45/-.
8. Gnanatheeban Swamidoss.	-do-	-do-	38/-.
9. Annethal Ratnam.	-do-	-do-	31/-.
10. G. Gnanam.	-do-	-do-	35/-.
11. K. Rosalind.	-do-	-do-	35/-.
12. M. Mary.	-do-	-do-	30/-.
Conductress 2.			
			at Rs. 7/- per month each.

MUNICIPAL GIRLS' SCHOOL, SHANMUGAPURAM.

1. A. Mary.	Headmistress.	40-1-55-2-75	41 1/2/- + 4/- Headmistress allowance.
2. Mary Vedanickan.	Assistant.	30-1-45	30/-.
3. G. Packiam.	-do-	-do-	38/-.
4. Sanjitha Victor.	-do-	-do-	38/-.
5. Gnanapriya Misquith.	-do-	-do-	35/-.
			35/-.
Conductress 1.			
			at Rs. 7/- per month.

1.	2.	3.	4.	5.	6.
----	----	----	----	----	----

MUNICIPAL MUSLIM GIRLS' SCHOOL.

1. Aarora Faith David.	Headmistress.	40-12-55-2-75	Rs.	41 1/2/- + 4 Headmistress allowance.
2. Rohaya Jan.	Assistant.	23-2/2-45		31/-.
3. A. Bibijan.	-do-	-do-		33/-.
4. A. Bomanjan.	-do-	-do-		31/-.
	Conductress. 1.	at Rs. 7/- per session.		

MUNICIPAL GYMNASIIC INSTRUCTOR

1. H.P. Subbiah Pillai.	Drill Master.	30-1/2-A-40.	40/-.
-------------------------	---------------	--------------	-------

MANUAL TRAINING INSTRUCTOR

1. M. Jobe.	Manual Training Instructor.	30-1-45	31/-.
2. Vacant.	Full time tailoring Instructress in Shanmugapuram Girls' School.	30-1-45	30/-.

A.S. 3/1/2.

Handwritten signature: *H. H. H.*
 COMMISSIONER,
 TUTICORIN MUNICIPALITY.
 11/2/48

413

22C 20 39

TUTICORIN MUNICIPALITY.
---oo00oo---

Statement showing the rates of dearness allowance sanctioned by the Tuticorin Municipal Council to the municipal staff and the total cost debitable to each amount in 47--48 and 48--49.

Rates of dearness allowance per annum sanctioned by Government in G.O.No.517 Finance dated 27--4--45 communicated in G.O.No.P.1173 I.A., dated 28--5--45 with effect from 1--1--45.

Emoluments of municipal servants:

1. Below Rs.40/0 per mensem. -- Rs.16/=
2. From 40/= upto Rs.200/= per mensem. Rs.18/= or 17½% of emoluments whichever is greater.

Total cost debitable to "C" Elementary Education Fund account including dearness allowance to menials.

1. Revised Estimate 47--48. Rs.15,000/=
2. Budget Estimate 48--49. Rs.16,090/=

RMS/10/3/A.

Handwritten signature
COMMISSIONER.

23c

41

61

SUMMARY OF ELEMENTARY EDUCATION STAFF.

TUTICORIN MUNICIPALITY.

Head of Account to which the pay to the establishment is debitable.		Designation of post.	Sanctioned strength in each scale of pay.	Scale of pay.
1.	Elementary Education.	Secondary Grade teachers.	14	40-1 $\frac{1}{2}$ -55-2-75
2.	-do-	Higher Grade teachers.	53	30-1-45
3.	-do-	Lower Grade teachers.	4	23-1-33
4.	-do-	Manual Training Instructor.	1	30-1-45
5.	-do-	Sewing Mistress.	1	30-1-45 (full time).
6.	-do-	Drill Master.	1	30-1/2-A-40
7.	-do-	Conductress.	6	Rs. 7/- per mensem fixed.
8.	-do-	Sweeper.	1	Rs. 8/- fixed (Part - time).

A.S.3/1/P.

Hotspur
Commissioner
Tuticorin Municipality

27

Enc Three

Dated: 12--3--1948.

From

Md. Anwer Hussain Sahib Bahadur, B.A.,
Commissioner,
Tuticorin Municipality, TUTICORIN.

To

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

Through

The Chairman, Municipal Council, TUTICORIN.

Sir,

20821

Sub: Property tax-buildings-- education purposes--
Tuticorin Municipality-- increase from 1% per
half year to 1½% per half year -Government
direction to levy from 1--4--48-- requested--

While considering the Budget Estimate for 1948--49., the Council on the recommendation of the Budget Committee has made provision for conducting three adult education centres, the introduction of compulsory elementary education in the municipal area, for the purchase of a building for locating the municipal Vadakkur Boys' school and for additional accommodation in the municipal Boys' school, Sevendakulam and in the municipal girls' school, Melur. As the financial position under C. Elementary Education was not sufficiently sound to meet the extra expenditure on the above proposals, the council has proposed to reduce the tax for general purpose from 4½% per half year to 4% per half year and to increase the tax for (1) education purpose from 1% per half year to 1½% per half year and (2) Water and Drainage purpose from 1½% per half year to 1¾% per half year with effect from 1--4--48. The total rate of property tax on buildings for different purposes is 10% per half year during the current year (i.e. 1947--48) and will continue to be the same from 1--4--48 as explained below:--

Property tax on buildings 10% on the Annual value per half year.

	1947--48	From 1-4-48.
1. General purposes.	4½	4
2. Scavenging tax.	1½	1½
3. Lighting tax.	1½	1½
4. Education tax.	1	1½
4. Water and Drainage.	1½	1¾
Total	10	10

An increase in the rate of property tax for education purposes can be given effect to only after observing the procedure prescribed in the first proviso to section 78(3) of the Madras District Municipalities Act. The Council passed its budget for 1948--49 on 27--2--48. As there is no sufficient time to observe the prescribed formalities it becomes necessary to levy the tax under the Madras Elementary Education Act. The effect on the tax payer is the same.

I therefore request that the Government may be pleased to direct the municipal council, Tuticorin under section 34 and 35 of the Madras Elementary Education Act 1920 as amended by Act XV of 1941 to levy in this municipality property tax on buildings for education purposes at 1½% per half year or 3% per annum on the annual value with effect from 1--4--48. I also request that the Government will be pleased under the second proviso to a section 78(3) of the Madras District Municipalities Act V of 1920 as amended, to sanction the proposal of the municipal council, Tuticorin to reduce the property tax on buildings for general purposes from 4½% per half year to 4% per half year on and from 1--4--48.

K B L
19/3/48

A copy of the commissioner's Memorandum dated 25-1-48 together with the copies of the proceedings of the Budget Committee dated 25-2-48 and of the council dated 27-2-48 are submitted herewith.

COMMISSIONER.

Copy to the Secretary to the Government of Madras,
Local Administration Department, Madras.
RMS/13/3/A.

Forwarded.

M. V. S. Sundaram
Chairman. 19/3

C.No. 20607/48

B. E. - 1948-49 - E. E. Fund - M.C.C. Tati Corin

Orders passed.

page 10 f.
page 43 c f.

From The J.P.S. R.O. No. 90 B.3 / 17-48 d 15.3.48
" Comm. Tati Corin R.O. No. 4429/48 d 12.3.48

Order no. 1133. Edn. dated 5. 5-48

The Govt. pass the following orders on the R.E. for 1947-48 and the B.E. for 1948-49 of the E.E. Fund of the M.C.C., Tati Corin.

2. R.E. for 1947-48 (i) Govt. grant under section 37 of the E.E. Act. The credit taken should be reduced from Rs. 22,840 to Rs. 22,191 with reference to the amount sanctioned in G.O. No. 71 (R) Edn. d 24.3.48.

(ii) The Council is permitted to increase the provision made under the head "Expenditure - Ordinary" from Rs. 55,850 to Rs. 59,940. It is also permitted to increase the provision made under the head "Expenditure - Capital" from Rs. 2,000 to Rs. 6,000.

(iii) Revised with reference to the orders above the R.E. for 1947-48 will close with a balance of Rs. 23,401.

3. B.E. for 1948-49. (i) Education Tax. The Commissioner, Tati Corin Municipality, is referred to the orders issued in paragraph 1 of G.O. No. 637 A.A. d 2.4.48. In continuation of these orders, the Govt. direct the M.C.C., Tati Corin under section 35 (2) of the M. E. E. Act, 1920, as amended, to alter the rate of levy of Education Tax from 2% p.a. to three percent p.a. on the annual rental value of properties, with effect from 1.10.48.

(ii) The credit taken for receipts under Education Tax should be reduced from Rs. 50,785 to Rs. 42,317, with reference to the orders in paragraph (i) above.

(iii) The Council should contribute a

para 2(i) on p. 12 f.

not put up

para 2(iv) on p. 12 f.

page 40 of (Y)

did.

para 2(vi) on p. 12 f.

K' on p. 3 on f.

page 49 of (H)

page 112 of Bk No. 17
(not put up)

K' on page 3 on f.

50785
8163
42317

a sum of Rs. 19,152 from its General Funds to the E. E. Acct. H. n. p. 3 n. p.

(iv) The credit taken for a grant of Rs. 15,000 under the head "Receipts - Capital" should be deleted as no such grant has been promised by the Govt. para 3(vi) n. p. 2 n. p.

4. The sanctioned budget for 1948-49 will be as shown in the annexure below.

5. An extract of the remarks of the Director of Public Instruction in paragraphs 4 to 7 of his endorsement read above is communicated to the Commr for information and necessary action.

W
25-4-48

W
25-4-48

The Commissioner
T. C. C. (with a
copy of paras 4 to 7 n. p.)
C. F.)

" D. O. S.
" Grants of E. E. Acct.
" L. A. Dept.

W
25-4-48

Annexure

P. T. 0

ANNEXURE

Rs.

Opening balance
(as revised)

23,401

RECEIPTS:

1. Education tax	...	42,317
2. Other receipts	...	60
3. Govt. grant	...	100
(i) under section 37 of the E. E. Act.	...	22,570
(ii) under the proviso to sec. 37 of the Act	...	4,940
(iii) Compensation for the loss of education tax levied as surcharged on profession tax	...	
(iv) Adjustment from the A. T. C. grant	...	
4. Contribution from the General funds	...	19,152
DEDUCT Refunds.	...	89,150
Amount transferred to capital	...	34,000

Total ordinary

54,989

Capital:

Amount transferred from Ordinary

34,000

Total ordinary & Capital

88,989

Total including opening balance

1,12,390

EXPENDITURE.

Rs.

1. STAFF:

Salaries & allowances	
Masters	53,530
Clerks & servants	
Contribution to P.F.	2,200
Edn. tax collection charges	3,850

2. CONTINGENCIES & EQUIPMENT

Contingencies	
House rent	2,850
Other items	2,200
Equipment	
Furniture & apparatus	1,000
Library books & maps	500
Other items	100

3. Prizes and scholarships	100
4. Repairs to buildings	2,000
5. Endowments	60
6. Compulsory Edn.	10,000
Total	78,390

Capital:

Lands & buildings	31,000
Furniture & apparatus	3,000
Total (ordinary and capital)	34,000
Closing balance	
Total (Ord. & Capital)	1,12,390

closing balance

Nil.

W
25-4-48

W
25-4-48

From the D.P.S. R.P. No. 90 B.E. 1947-48 d. 15-3-48

27c
25

The R.E. for 1947-48 and the B.E. for 1948-49 of the E.E. Fund of the Bd. of. Tate comm. call for the following remarks.

✓ 2. R.E. for 1947-48. (i) Grant under section 37 of the E.E. Act. The credit taken may be reduced from Rs. 22,840 to Rs. 22,191 with reference to the amount sanctioned in G.O. No. 71 Edn. dated 24-3-48.

(ii) No contribution has been proposed from the General funds. As the E.E. Act. is expected to close with a large surplus even without any contribution from the General funds, the Council need not be asked to make any contribution in 1947-48.

(iii) Provision has been made for the grant of revised scales of pay and advance increments to the E.E. Staff.

✓ (iv) The provision made under the head "Expenditure - Ordinary" is in excess of that in the sanctioned budget. The increase which is mainly due to the grant of revised scales of pay to the E.E. Staff may be approved.

✓ (v) In view of the remarks of the D.P.S. at page 10 f., the provision made under the head "Expenditure - Capital" is in excess of that made in the sanctioned budget and may be allowed to stand.

✓ (vi) Referred with reference to the suggestion made in sub. para (i) above the R.E. for 1947-48 is expected to close with a balance of Rs. 23,401.

3. B.E. for 1948-49. (i) Education Tax.

The Council has resolved to enhance the rate of Education Tax from 2% p.a. to 3% p.a. with effect from 1-4-48. The proposal of the Council may be approved and the credit taken for increased receipts in 1948-49 may be allowed to stand. L.A. may see.

page 7 f.

not paid up

(checked)

page 9 c.f.

p. 40 of (X)

p. 40 of (Y)

p. 40 of (Y)

p. 9 c.f.

p. 30 f.

L.A. may see.

Provision has been made for the appointment of five additional teachers with effect from 1-4-48. For the reasons stated by the Commissioner at K on page 3 c.f., the provision made may be allowed to stand.

(iii) Provision has also been made for the grant of the revised Govt. scales of pay for the teachers in elementary schools under the Council. The Council has not yet addressed the Govt. for obtaining necessary sanction. Pending receipt of the detailed proposals of the Council in this regard, the provision made may be allowed to stand.

(iv) The Council has resolved to introduce compulsory education in the municipality and necessary provision has been made for this purpose. The provision made may be allowed to stand.

(v) The provision made for a capital expenditure of Rs. 3000 for the purchase of furniture etc. may be allowed to stand in view of the remarks of the D.E. at page 1 c.f.

(vi) Provision has been made for a capital expenditure of Rs. 31000. The need for the provision made has been explained by the Commr. in his letter on pp 3-4 c.f. In view of this and in view of the remarks of the D.E. at page 1 c.f. the provision made may be allowed to stand. The credit taken by the Council, for a grant by the Govt. under the head "Receipts Capital" may be deleted as suggested by the D.E.

(vii) Revised with reference to the suggestions above the B.E. for 1948-49 is expected to close with a deficit of Rs. 10,689. The Council has not proposed any contribution from the general funds to the E.E. Act. in 1948-49. If Govt. agree it may be asked to avoid the deficit, by a contribution of Rs. 10,689 (Rs. 10,700 in round figures) from the general funds.

As the Council was not paid any subsidy towards the grant of dearness allowance to the E.E. staff either in 1946-47 or in 1947-48.

Plan 3 c.f.

Plan 3 c.f.

Plan 3 c.f.

page 9 c.f.

page 9 c.f.

R. ap. 1 c.f.

page 9 c.f.

Y. ap. 4 c.f.

Z. ap. 35 c.f.

P. ap. 1 c.f.

P. 7 c.f.

A. ap. page 1 c.f.

F.P. No. 20607/48-1-E, Edu
6.4.1948



page 3 c.f.

2

K

M

10689
8463
19152

Reference to paras 3(i) and (vii) above.
RM
S. ul. us
10.4.48
28C
(26)
L.A.

Para 2(ii) - May be agreed to.

Para 3(i) as p 1 above. The attention of E.P.H. Deptt may be invited to the suggestion of this Deptt to allow the rate of Edu tax from 1. x. 1948. The credit taken under Edu tax will have to be reduced by Rs 8463. E.P.H. Deptt may be requested to approve the proposal of the Council to increase the rate of Edu tax by 1% from 1. x. 48.

Para 3(vii) as p 2 above. The E.E. acct for 1948-49 as proposed to be revised by E.P.H. Deptt is expected to close with a deficit of Rs 10689. The deficit will increase to Rs 19,152 with reference to para 1 above. E.P.H. Deptt may be informed that the Council may be asked to avoid the deficit by a contribution of a like amount from the general acct.

With their remarks the file may be returned to E.P.H. Deptt w.d.

LA. no 14710-1C
12/4/48
27157
28/4/48
10.4.48
9.4.48
5-MAY 1948
GOVERNMENT OF MADRAS
The suggestions of L.A. 1, 2 and 3 are accepted.
2. A draft order is submitted for approval.
RM
28/4/48
15A
2.5.48

28