Scott. II-27—60,004—17-11-48

E & P.H (1948) Department.

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G.O. NO.	681 Edn
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[Despatch Abstract.]

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Office of the
Director of Public Instruction,
Madras.

Endorsement R.O.P.No. 76/B.3/47-48 dated 16th Jany. 1948.

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ASSISTANT SECRETARY TO GOVT. EDUCATION AND PUBLIC HEALTH DEPARTMENT
29 JAN 1948

Elementary Education Fund = Budget Estimate for 1948--49 = Municipal Council, M a d u r a.

S u b m i t t e d.

2. Revised Estimate for 1947--48:- The expenditure under "Ordinary " is in excess of the sanctioned budget. The sanction of Government is necessary for the increased expenditure.

p. 41 infra

510

p. 39 infra

3. Budget Estimate for 1948--49:- 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 1947--48.

A1

4. Accommodation:- Accommodation in 17 boys schools is reported tobe inadequate. Most of the rented girls school buildings are not suitable. The defect may be rectified by ~~examining~~ launching a building programme as already suggested during the last year to provide all schools with adequate and suitable buildings.

5. Four additional teachers are required to be appointed for the boys schools immediately. Sixteen Girls schools are reported tobe in need of additional teachers.

6. Equipment is inadequate in 26 boys schools. The Commissioner may be requested to take immediate steps to remedy the defects at an early date.

7. Leave salary and dearness allowance are paid.

for Director of Public Instruction.

To

The Secretary to Government,
Education and Public Health Department,
Fort St.George, Madras.

KAN.19/1

...-23098/47. Municipal Office, Madura,
30-11-47.

FROM
Sri V.N.SUBBARAYAN,B.A.
Commissioner & Special Officer,
Madura Municipality, Madura.

To
The Director of Public Instruction,
MADRAS.

Rok 76 B3/47
15 DEC 1947
DIRECTOR OF PUBLIC INSTRUCTION
MADRAS

Sir,

Sub.: Budget Estimate - Madura Municipality - Elementary education fund - 1948-49 and Revised estimate for 47-48.

I enclose the elementary education budget of the Madura Municipality for the year 1948-49 together with the revised estimate for 47-48.

2. As a result of introduction of revised scales of pay, grant of advance increments for weightage of service and house rent allowance a sum of Rs.63,308/- is required for meeting the extra expenditure in 1947-48. The Government was requested to permit this Council to meet the above extra expenditure for 47-48 from the Additional Toll Compensation grant. The Government in G.O.No.Ms.1508 (Edn.) dated 11-7-47 ordered that the Council should transfer a portion of the Additional Toll Compensation grant for meeting the extra expenditure required for paying house rent allowance. For the extra expenditure involved on account of revised scales and weightage, Government in Memo No.64447/47 dated 30-9-47 ordered that the additional expenditure should be met by an additional contribution of Rs.30,000 from general account. While approving the Budget Estimate for 47-48 Government have permitted in G.O.No.MS.320 Edn. dated 24-2-47 transfer of Rs.22,975/- from the Additional Toll Compensation to wipe off the deficit as per budget figures. But with the usual statutory contribution of Rs.50,107 from general fund and additional provision of Rs.30,000 transferred from general account as per orders above, the net deficit amounted to

(P.T.O.)

Rs.12,592/-. This is proposed to be transferred from the Additional Toll Compensation. The actual amount will however be decided with reference to the position at the end of the year. The net deficit should have been more but ~~this has been more but~~ this has been reduced by about Rs.34,000 on account of Teachers' Strike for about 50 days for which period, they were not paid.

3. For 1948-49, with the normal statutory contribution of Rs.50,107 the fund closes with a deficit of Rs.~~85,170~~/-. Adding Rs.34,400 required for capital expenditure, the total deficit amounts to Rs.1,20,110. The Special Officer in his proceedings No.344 dated 4-7-47 has approved to raise the education tax suitably from 1-4-48 to meet the increased expenditure. To meet the deficit of Rs.1,20,110 it is proposed to raise the education tax by 1½% from 1-4-48. The anticipated increase in education tax receipts has been taken credit in Budget Estimate 48-49.

4 Three of the buildings wherein Municipal schools are located have been ordered to be evicted by the Rent Controller and appeals have been filed against the order of Rent Controller in all cases. It is proposed to acquire these 3 buildings and for this purpose a sum of one lakh has been provided by transfer from general account to this account.

5 The Budget and Revised Budget estimates have been prepared in the prescribed forms and are accompanied by the prescribed summary and statements. The provision made in the budget in regard to staff, equipment and accommodation etc. is based on the actual requirements of each school. The budget and enclosures are sent in duplicate.

6 A copy of the establishment schedule is also sent.

Sanction may be accorded both for the Revised Estimate and Budget Estimate.

COMMISSIONER & SPECIAL OFFICER.

RK.31.11.p.

M.C.R. No.944/27-11-47.

Budget Estimate for the year 1948-49 together with Revised Estimate for the year 1947-48 for the Elementary Education Fund.

Resolution.

Passed.

Sd./ V.N. Subbarayah,
Special Officer.

(True extract).

SKS/2-12.

Commissioner. 3/12

STATEMENT ACCOMPANYING THE BUDGET APPENDIX I RULES FRAMED UNDER THE MADRAS ELEMENTARY EDUCATION ACT RULES.

57

5

63

Particulars.	No. of teachers.	No. of schools having as the highest class.							
		VIII.	VII.	VI.	V.	IV.	III.	II.	I.
1. No. of schools on the date of submission of budget.									
2. No. of schools proposed in the ensuing year.	Nil.								
3. (i) No. of teachers in all the schools in the scale of 45-3-60-2-90 ..	60								
(ii) -do.- 30-1-50..	402								
(iii) -do.- 23-1-35 ..	7								
(iv) -do.- others.	Nil.								
Supervisor of Boys Schools 65-5/2-100	1								
Lady Supervisor -do.-	1								
Music mistress - 30-1-45	2								
Spinning Supervisor - 30-1-50	1								
Swimming Instructors 25-1-40	2								
Tamil teaching mistress 30-1-50	1								
4. No. of additional teachers proposed to be employed in									
(i) Existing schools	13								
(ii) Schools to be opened.	..								
5. The pay of the existing teachers proposed to be revised, the total No. of teachers whose pay will be affected showing the present and proposed scales of pay and the extra provision made for the purpose.	NIL.								

RK.30-11.p.

28/12

COMMISSIONER & SPECIAL OFFICER.

ABSTRACT OF THE REVISED ESTIMATE FOR THE MADURA MUNICIPAL ~~ELEMENTARY~~ ELEMENTARY EDUCATION ACCOUNT FOR 47-48.

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6

Particulars.		Opening Balance. Rs	Receipt. Rs	Expenditure. Rs	Closing balance. Rs
ORDINARY	-	20,275	3,77,755	3,98,030	Nil.
CAPITAL	-	-	11,000	11,000	Nil.
Budget Estimate for 48-49:					
ORDINARY	-	-	4,39,450	4,38,060	1,390
CAPITAL	-	-	1,34,400	1,34,400	Nil.

RK.30.11.p.

Dusubbaraya 3/12
COMMISSIONER & SPECIAL OFFICER.

6/12/47

ELEMENTARY EDUCATION.

Non Muhammadan Boys School.

S.No.	Designation of the post.	Name of the incumbent.	Scale of pay.	Pay on 1-4-48.
	ANUPPANADY BOYS' SCHOOL:			
1	Head Master.	V.Sankaran.	45-3-60-2-90	51+2.
2	Assistant.	S.Ananthasubramanian.	30-1-50.	32
3	,,	G.V.Venkataramier.	,,	37
4	,,	N.A.Samuel.	,,	42
5	,,	G.Thangaraj.	,,	35
6	,,	S.Mohanadoss.	,,	31
	ARAPPALAYAM BOYS SCHOOL.			
7	Head Master.	P.Ramasamy Naidu.	45-3-60-2-90.	51 +2.
8	Assistant.	M.Pattnam.	30-1-50.	~~37~~ 42
9	,,	P.Swamikkannu Pillai.	,,	40
10	,,	V.Amaravathy.	,,	31
11	,,	R. Nagappa Pillai	,,	37
	ADHIMCOLAM PILLAI AGRAHARAM BOYS SCHOOL.			
12	Head Master.	D.Jayaraj.	45-3-60-2-90	57+5
13	,,	G.Subramania Iyer.	30-1-50	49
14	,,	S.Eswara Iyer (L.H.P) (Preparatory to retirement)to retire on 16-6-48).		45(22-8-0)
15	,,	~~S.Emily Christy.~~	,,	~~31-15(22-8-0)~~
16	,,	S.Sarvothama Rao.	,,	42
17	,,	A.Venkatasubramania Iyer.	,,	35
18	,,	S.Arunachala Naidu.	,,	42
19	,,	K.S.Renganatha Sastry.	,,	50
20	,,	M.Meenakshisundaram Pillai	,,	45
21	,,	H.Ramanathan.	,,	37
22	,,	K.Sethumathava Rao.	,,	42
23	,,	A.S.Marimuthu.	,,	32
	,,	P.Nagammal.	,,	32
	EAST MARRET BOYS SCHOOL.			
24	Head Master.	K.Muthukaruppan.	45-3-60-2-90.	51+ 5
25	Assistant.	M.Pandian.	30-1-50.	31
26	,,	M.Velsundaraj.	,,	40
27	,,	A.S.Ramamurthi.	,,	32
28	,,	P.R.Rajagopal.	,,	32
29	,,	T.Swaminatha Pillai	,,	40
30	,,	B.Gulam Mohideen.	,,	32
31	,,	T.A.James.	,,	31
32	,,	T.Subramanian.	,,	32
33	,,	T.Kamalam.	,,	31
34	,,	P.Thangammal.	,,	31
	EAST PERUMAL MAISTRY STREET.			
35	Head Master.	D.Reguraman.	45-3-60-2-90.	51
36	Assistant.	T.M.Ramanathan.	30-1-50.	31
37	,,	N.Rohini.	,,	30
	EAST VELI BT. BOYS SCHOOL.	M.Murugesan.	45-3-60-2-90.	51+5
38	Head Master.			
39	Assistant.	R.Venkatasubramania Iyer.	30-1-50.	49
40	,,	V.Veeraghava Kone.	,,	45
41	,,	P.R.Nagaratnam.	,,	31
42	,,	M.G.Natarajan.	,,	40
43	,,	I.Kottai.	,,	37
44	,,	M.Chelliah.	,,	37
45	,,	M.P.Meenakshisundaramier.	,,	42
	ELUGADAL SCHOOL.			
46	Head Master.	K.Dhanasingh.	30-1-50.	32
47	Assistant.	B.R.Rajaram.	45-3-60-2-90	51
48	,,	A.Ramasamy Velar.	30-1-50	47
49	,,	M.Muthuramalingam.	45-30-1-50-90	48
50	,,	V.Subramania Iyer.	,,	50
51	,,	Somasundaram.	,,	40.

ELUGADAL STREET BOYS SCHOOL.(Contd).,

52	Assistant.	K.Mayandia Pillai.	30-1-50.	46
53	,,	S.Ayyathurai Mudaliar.	,,	32
54	,,	V.Ponnu.	,,	30

GORIPALAYAM NON-MUHAMMADAN BOYS' SCHOOL:

55	Head Master.	U.Natesa Pillai.	30-1-50.	49 + 5.
56	Assistant.	S.Nagasamy.	45-3-60-2-90.	48
57	,,	A.Ebeneser Samuel.		35
58	,,	Ponnuthai Seeni Ammal.		31
59	,,	S.Chellamuthu Naidu.	30-1-50.	45
60	,,	K.Paul Devasagayam.	,,	35
61	,,	K.Palanimuthu.	,,	32
62	,,	G.Thangammal.	,,	50
63	,,	G.S.Venkatarama Rao.	,,	30

HARIJAN COLONY.

64	Head Master.	J.George Xian Eddy.	45-3-60-2-90.	51
65	Assistant.	G.Sivaperuman.	30-1-50.	45.
66	,,	K.Subbiah.	,,	32

KHANSAMETTU BOYS' SCHOOL.

67	Head Master.	A.S.Charles Thangamamy.	45-3-60-2-90.	51+5
68	Assistant.	K.N.Ramalingam.	30-1-50	35
69	,,	K.Subba Rao.	45-3-60-2-90.	51
70	,,	S.M.Antonisamy.	30-1-50.	45
71	,,	V.M.V.Radhakrishnan.	23-1-35.	33
72	,,	K.Shenbasundaram.	30-1-50.	49
73	,,	K.S.Ramanathan.	,,	32
74	,,	K.Subramanian Chettiar.	,,	49
75	,,	U.Mohammed Beig.	,,	37
76	,,	Flora Aurthur.	,,	31
77	,,	E.M. Arumugam.	,,	32
78	,,	S.Muthuramalingam Pillai.	,,	50
79	,,	Ratnakaran Chellappa.	,,	30

KRISHNAPURAM BOYS' SCHOOL:

80	Head Master.	A.R.Ramalingm.	30-1-50.	50 + 5
81	Assistant.	M.D.H.Sargunan.	45-3-60-2-90.	54
82	,,	T.R.Doraisamy Iyer.	30-1-50.	40
83	,,	A.R.Tholasiram.	,,	40
84	,,	A.R.Kuppusamy Iyer.	,,	49
85	,,	A.Darling.	,,	45 50
86	,,	C.R.Kuppusamy Iyer.	,,	42
87	,,	A.Arul Chelliah.	,,	37
88	,,	R.Gnanasundary.	,,	31
89	,,	C.Arumugam Pillai.	,,	35
90	,,	N.Thalamuthu Nallathambi.	,,	32

LAKSHMIPURAM BOYS' SCHOOL.

91	Head Master.	Masil Moses.	30-1-50	50 + 5.
92	Assistant.	K.Srinivasan.	45-3-60-2-90.	51
93	,,	S.Robert.	30-1-50.	41
94	,,	S.Sethupathi.	,,	32
95	,,	V.Govindasamy.	,,	32
96	,,	R.Ratnamani.	,,	30
97	,,	R.M.Manuel .(To retire on 4-5-48), (Substitute.)	,,	41
98	,,	K.R.Krishnan.	,,	30
99		V.Karayandy.	,,	37
			,,	35

DUROPATHIAMMAN KOIL WARD BOYS' SCHOOL.

100	Head Master.	R.S.Jayaraj.	45-3-60-2-90.	51 + 5.
101	Assistant.	G.Rengasamy.	30-1-50.	32
102	,,	V.Rajaram.	,,	32
103	,,	M.Kadir Mohideen.	,,	32
104	,,	K.Natarajan.	,,	31
105	,,	S.Sikkandir.	,,	31
106	,,	S.Veerasamy.	,,	31
107	,,	K.Gnanayudham.	,,	35
108	,,	A.Jothi Prakasam.	,,	36.
109	,,	M. Paul Devasagayam.	,,	49

MANINAGARAM BOYS' SCHOOL.

110	Head Master.	S.George Eddy.	45-3-60-2-90.	51 + 5.
111	Assistant.	M.Dharmar Pillai.	30-1-50.	46
112	,,	Emily Samuel.	,,	32
113	,,	P.R.Subbaier.	,,	45
114	,,	A.Pariporanam Asirvatham.	,,	50
115	,,	K.Surinarayanan.	,,	37
116	,,	M.Vannia Doss.	,,	46
117	,,	M.Sankaranarayana Iyer.	,,	50
118	,,	K.Kalayani Thevar.	,,	37

S. No.	Name of the incumbent. Designation of the post.	Name of the incumbent.	Scale of pay.	Pay as on 1-4-48.
	MILL SCHOOL.			
119	Headmaster.	N.Chidambaram James.	45-3-60-2-90.	57
120	Assistant.	M.Subbiah.	30-1-50.	32
121	"	K.Jothimany.	23-1-35	33
122	"	P.Rajangam Pillai.	30-1-50	40
123	"	A.S.Manuel Joseph.	"	49.
124	"	V.A.Devanesan.	"	50
125	"	Y.T.Santhammal.	"	49
126	"	A.Thangamuthu.	"	35
127	"	R.Joseph Benjamin.	"	49
128	"	Ammani Jothimany.	"	32
129	"	Esther Eda.	"	32
130	"	S.Rengammal.	"	32
	MUNICHALAI ROAD BOYS SCHOOL.			
131	Headmaster.	K.Thangavelu Pillai	30-1-50.	50
132	Assistant.	P.Sankaramutthi Pillai.	"	47
133	"	V.N.Karuppanan Ambalam	"	40
134	"	A.David Doraisamy.	"	37
135	"	G.Bethanasamy.	"	32
136	"	R.Panchaly.	"	32
137	"	S.S.Thulasi Iyer	"	42
	NEW JAIL ROAD BOYS SCHOOL.			
138	Headmaster.	Y.Rajiah Moses.	30-1-50	49
139	Assistant.	S.V.Vyrathevar.	"	37
140	"	V.Muthumalai.	"	31
141	"	N.Govindarajalu.	"	32
142	"	M.C.Muthusamy.	"	32
143	"	K.Rengasamy Naidu.	"	42
144	"	P.Packiam.	"	32
145	"	A.Sangeetham.	"	47
	PANDIA VELLALA BOYS SCHOOL.			
146	Headmaster.	M.R.Subramanian.	45-3-60-2-90	51
147	Assistant.	A.Ayyakannu Pillai.	30-1-50.	46
148	"	M.R.Lakshmi.	"	30
149	"	J.William Thomas.	"	32
150	"	C.Vellayan.	"	32
151	"	A.Fakir Muhammad.	"	32
152	"	R.Divakaran.	45-3-60-2-90.	48
153	"	P.Velayudham.	45-3-60-2-90.	51
	RAILWAY COLONY BOYS SCHOOL.			
154	Headmaster.	N.Subramaniam.	45-3-60-90	51
155	Assistant.	A.Alagusundaram.	30-1-50	49
156	"	Mukunthu Sheriff.	"	31
157	"	T.Arunachalam.	"	31
158	"	Agnes Michael.	"	31
159	"	Mary Grace Bebamani.	"	32
	RESERVE POLICE LINE.			
160	Headmaster.	P.K.Muthu.	45-3-60-2-90	51
161	Assistant.	Paul Daniel.	30-1-50	50
162	"	S.Vedamuthu.	"	32
163	"	D.Savariammal.	"	32
164	"	S.Panchayudham.	"	32

S. No.	Name of the incumbent. Designation of the post.	Name of the incumbent.	Scale of pay.	Pay as on 1-4-48.
	MILL SCHOOL.			
119	Headmaster.	N.Chidambaram James.	45-3-60-2-90.	57
120	Assistant.	M.Subbiah.	30-1-50.	32
121	Kyithimany."	K.Jothimany.	23-1-35	33
122	"	P.Rajangam Pillai.	30-1-50	40
123	"	A.S.Manuel Joseph.	"	49.
124	"	V.A.Devanesan.	"	50
125	"	Y.T.Santhammal.	"	49
126	"	A.Thangamuthu.	"	35
127	"	R.Joseph Benjamin.	"	49
128	"	Ammani Jothimany.	"	32
129	"	Esther Eda.	"	32
130	"	S.Rengammal.	"	32
	MUNICHALAI ROAD BOYS SCHOOL.			
131	Headmaster.	K.Thangavelu Pillai	30-1-50.	50
132	Assistant.	P.Sankaramutthi Pillai.	"	47
133	"	V.N.Karuppanan Ambalam	"	40
134	"	A.David Doraisamy.	"	37
135	"	G.Bethanasamy.	"	32
136	"	R.Panchaly.	"	32
137	"	S.S.Thulasi Iyer	"	42
	NEW JAIL ROAD BOYS SCHOOL.			
138	Headmaster.	Y.Rajiah Moses.	30-1-50	49
139	Assistant.	S.V.Vyrathevar.	"	37
140	"	V.Muthumalai.	"	31
141	"	N.Govindarajalu.	"	32
142	"	M.C.Muthusamy.	"	32
143	"	K.Rengasamy Naidu.	"	42
144	"	P.Packiam.	"	32
145	"	A.Sangeetham.	"	47
	PANDIA VELLALA BOYS SCHOOL.			
146	Headmaster.	M.R.Subramanian.	45-3-60-2-90	51
147	Assistant.	A.Ayyakannu Pillai.	30-1-50.	46
148	"	M.R.Lakshmi.	"	30
149	"	J.William Thomas.	"	32
150	"	C.Vellayan.	"	32
151	"	A.Fakir Muhammad.	"	32
152	"	R.Divakaran.	45-3-60-2-90.	48
153	"	P.Velayudham.	45-3-60-2-90.	51
	RAILWAY COLONY BOYS SCHOOL.			
154	Headmaster.	N.Subramaniam.	45-3-60-90	51
155	Assistant.	A.Alagusundaram.	30-1-50	49
156	"	Mukunthu Sheriff.	"	31
157	"	T.Arunachalam.	"	31
158	"	Agnes Michael.	"	31
159	"	Mary Grace Bebamani.	"	32
	RESERVE POLICE LINE.			
160	Headmaster.	P.K.Muthu.	45-3-60-2-90	51
161	Assistant.	Paul Daniel.	30-1-50	50
162	"	S.Vedamuthu.	"	32
163	"	D.Savariammal.	"	32
164	"	S.Panchayudham.	"	32

DURGAITHIAMMAN KOIL WARD BOYS' SCHOOL.

165	Head Master.	R.S.Jayaraj.	45-3-60-2-90.	51 + 5.
166	Assistant.	G.Rengasamy.	30-1-50.	35
167	"	V.Rajaram.	"	35
168	"	M.Kadir Mohideen.	"	35
169	"	K.Nataraj an.	"	31
170	"	S.Sikkandir.	"	31
171	"	S.Veerasamy.	"	31
172	"	K.Gnanayudham.	"	35
173	"	A.Jothi Prakasam.	"	36.
174	"	M. Paul Devasagayam.	"	46

MANINAGARAM BOYS' SCHOOL.

No	Head Master.	S.George Eddy.	45-3-60-2-90.	51 + 5.
111	Assistant.	M.Dharmar Pillai.	30-1-50.	46
112	"	Emily Samuel.	"	35
113	"	P.R.Subbaier.	"	46
114	"	A.Paripooranam Adityatham.	"	30
115	"	K.Gurunarayanan.	"	37
116	"	M.Vannia Dosa.	"	46
117	"	M.Sankaranarayana Iyer.	"	50
118	"	K.Kalayani Thevar.	"	37

SAMBANDAMURTHY BOYS SCHOOL.

165	Headmaster.	N.Raju Naidu.	30-1-50	49
166	Assistant.	A.Doraisamy Naidu.	45-3-60-2-90.	57
167	"	S.Ganapathiappan.	30-1-50	49
168	"	R.Shanmugam.	"	40
169	"	K.S.Chinnasamy.	"	32
170	"	A.Shanmugam.	"	40
171	" Sahamangalam Boy's School	B.Mohamad Hussainmiah	"	37
172	Headmaster.	S.Ramier.	45-3-60-2-90	57
173	Assistant.	N.S.Subramanian.	"	48
174	"	N.V.Abdul Wahab.	"	32
175	"	T.S.Subbia Sundararaj	"	35
176	"	T.P.Sudalaimuthu Kone.	"	45
177	"	M.K.Jamaluddin.	"	31
178	"	V.Chidambaram Pillai	"	45
179	"	Rajamani Sivanandam	"	31
180	"	V.VimalagnanaMudaliar	"	31

SINGARATOPE BOYS SCHOOL.

181	Headmaster.	K.M.Veerasamy Pillai	30-1-50	50
182	Assistant.	A.Kuppusamy.	"	32
183	"	G.Venkateswaran.	"	32
184	"	G.Sankaranarayanan	"	51
185	"	S.Karmegam.	"	32
186	"	C.Subbiah Pillai	"	47
187	"	M.S.Nagalingam Pillai	"	32
188	"	P.Natarajan.	"	37
189	"	A.Visvasam.	"	32
190	"	S.Ramasamy.	"	31

SOKKIKULAM BOYS SCHOOL.

191	Headmaster.	D.M.Anugraham.	45-3-60-2-90	51
192	Assistant.	S.O.Savarimuthu.	30-1-50	42
193	"	V.Karuppanan.	"	42
194	"	V.Rajarathinam.	"	31

South GATE CHINNAKADAI.

195	Headmaster.	A.BrahmanayagamPillai.	45-3-60-2-90	57
196	Assistant.	R.Balasubramaniam.	30-1-50	32
197	"	R.Alagirisamy.	"	37
198	"	A.K.SonaimuthuPillai	"	47
199	"	M.P.Kandasamy.	"	47
200	"	S.Kasturirengam.	"	40
201	"	V.Kanagasabapathy Pillai	"	45
202	"	A.Durgaisamy.	"	32
203	"	S.Annappan.	"	37
204	"	P.S.Pappu Reddiar.	"	45
205	"	M.Sellathai.	"	30
206	"	A.Sellathai.	"	31
207	"	K.Nagarathnam.	"	31

SOUTH VELI BOYS SCHOOL.

208	Headmaster.	S.Pichan.	45-3-60-2-90	54
209	Assistant.	T.A.Kuppier.	30-1-50	44
210	~~Assistant.~~ S.W.Kannian.	S.Savarimuthammal.	"	35
211	Assistant.	P.Ponniah.	"	30
212	"	M.Manoranjitham.	"	35
213	"	S.Lakshmanan.	"	40
214	"	Esther Packiam.	"	32
215	"			31

TALLAKULAM BOYS SCHOOL.

216	Headmaster.	M.Ponnusamy Kone.	30-1-50	58
217	Assistant.	T.Velayudham.	45-3-60-2-90	51
218	"	S.Sivasamy.	30-1-50	32
219	"	P.Nahomi Sundari.	"	32
220	"	M.Sundaram.	"	32
221	"	G.Ponniah Nadar.	"	45
222	"	Kannuthai Robert	"	31
223	"	M.K.Kamalam.	"	31

THATHANERY BOYS SCHOOL.

224	Headmaster.	M.Gnanamuthu.	45-3-60-2-90	56
225	Assistant.	V.Ramasamy Valar.	30-1-50	49
226	"	V.S.Manicka Nadar.	"	42
227	"	P.Ramasamy.	"	31
228	"	U.Thiraviam Pillai.	"	32
229	"	K.Devaraj	"	31
	"	~~M.Ramamurthi.~~	"	~~52~~

THIRUVAPADAYAR BOYS SCHOOL.

230	Headmaster.	M.Ramamurthy.	45-3-60-2-90	51
231	Assistant.	Chinnapillai Chinnalagu.	30-1-50	31
232	"	M.Subramanian.	"	47
233	"	R.Ramasamy Naidu.	"	32
234	"	P.Valthy.	"	42
235	"	Seethaiammal Poochi	"	32
236	"	N.Krishnamam.	"	32
237	"	S.John Arthur.	"	49
238	"	Sundaram Subbiah.	"	32

TOWN WEST BOYS SCHOOL.

239	Headmaster.	A.Narayanasamy Naidu	30-1-50	49
240	Assistant.	P.Krishnasamy.	45-3-60-2-90	51
241	"	A.Ratnam.	30-1-50	45
242	"	V.S.Doraisamy Iyer.	"	49
243	"	S.Ignasiammal.	"	30

YADHAVA SCHOOL.

244	Headmaster.	S.Mahadeva Iyer.	45-3-60-2-90	60
245	Assistant.	S.Thiruvenkadam Pillai.	30-1-50	44
246	"	V.Narasingam.	"	32
247	"	S.Motchanandam.	"	45
248	"	P.Kandasamy.	"	40
249	"	K.Ponnia Mudaliar.	"	46
250	"	S.Muthukrishnan.	"	35
251	"	V.Venkatasubbier.	"	50
252	"	P.Daniel Pillai.	"	37
253	"	S.Sathasivam Pillai	"	45
254	"	S.Vannian.	"	37
255	"	R.Avadaikannu Kone.	"	40

	Supervisor, Boys Schools.	A.A.James.	45-3-60-2-90.	54.
25)	Peon to Supervisor Boys.	S.Vellaisamy.		15 + 4.
258	,, Lady Supervisor.	Velusamy Kone.		15
259	Watchmen. (Mill School)	Alagarsamy Naidu.		15 + 2.
260	,, (Swimming pool)	Ibramsa.		12-8-0
261	,, (Tallakulam School)	Hussainkhan Sahib.		15
262	,, (Anuppanady school)	Nallaperumal Thevar from 15-10-47 (Newly sanctioned post).		15

TAILAKULAM BOYS SCHOOL.

210	Headmaster.	M.Ponnusamy Kone.	30-1-50	58
211	Assistant.	T.Velayudham.	45-3-60-2-90	51
212	"	S.Sivasamy.	30-1-50	35
213	"	P.Nahomi Sundari.	"	35
214	"	M.Sundaram.	"	35
215	"	G.Ponniah Nadar.	"	45
216	"	Kamuthai Robert	"	31
217	"	M.K.Kamalam.		31

THATHANERY BOYS SCHOOL.

229	Headmaster.	M.Gnanamuthu.	45-3-60-2-90	35
230	Assistant.	V.Ramasamy Valar.	30-1-50	49
231	"	V.S.Manickа Nadar.	"	42
232	"	P.Ramasamy.	"	31
233	"	U.Thiruvilam Pillai.	"	33
234	"	K.Devaraj	"	31
235	"	[illegible]	"	33

THIRUVAPADAYAR BOYS SCHOOL.

240	Headmaster.	M.Ramamurthy.	45-3-60-2-90	51
241	Assistant.	Chinnapillai Chinna-Lagu.	30-1-50	31
242	"	M.Subramanian.	"	47
243	"	R.Ramasamy Naidu.	"	35
244	"	P.Valthy.	"	42
245	"	Seethalammal Poochi	"	35
246	"	N.Krishnamam.	"	35
247	"	S.John Arthur.	"	49
248	"	Sundaram Subbiah.	"	35

TOWN WEST BOYS SCHOOL.

289	Headmaster.	A.Narayanasamy Naidu	30-1-50	44
290	Assistant.	P.Krishnasamy.	45-3-60-2-90	51
291	"	V.Ratnam.	30-1-50	49
292	"	V.S.Doraisamy Iyer.	"	49
293	"	S.Ignasiammal.	"	30

YADHAVA SCHOOL.

244	Headmaster.	S.Mahadeva Iyer.	45-3-60-2-90	56
245	Assistant.	S.Thiruvenkadam Pillai.	30-1-50	44
246	"	V.Narasingam.	"	35
247	"	S.Motchanandam.	"	45
248	"	P.Kandasamy.	"	40
249	"	K.Ponnia Mudaliar.	"	46
250	"	S.Muthukrishnan.	"	35
251	"	V.Venkatasubbier.	"	50
252	"	P.Daniel Pillai.	"	37
253	"	S.Sathasivam Pillai	"	45
254	"	S.Vannian.	"	37
255	"	R.Avadaikannu Kone.	"	40

Girls' Schools

S.No.	Designation of post.	Name of incumbent.	Scale of pay.	Pay on 1-4-48.
		ELEMENTARY EDUCATION.		
		ANUPPIMADY.		
263	Head. Mistress	E. Nityanandan	45-3-60-2-90	51
264	Assistant	P. Mariammal	30-1-50	31
265	,,	Ponnammal Gnanamuthu	,,	31
266	,,	Christy Vedhamani	,,	31
		AUTHIMOOLAM.		
267	Head Mistress	Manoharam Chellasami	45-3-60-2-90	54
268	Assistant	J. Gnanadiraviam	30-1-50	50
269	,,	Ruthupushpam	,,	37
270	,,	Mahalakshmi	,,	49
271	,,	M.V. Chellammal	,,	42 35
272	,,	Grazia Timothy	,,	42
273	,,	S. Loganayagi	,,	31
274	,,	T. Nagammal	,,	32
275	,,	Gnanammal James Barton	,,	32
276	,,	M. Chellayi	,,	31
		BRAN MARKET.		
277	Head Mistress	G. Samuel Joseph	45-3-60-2-90	66
278	Asst.	A. Kanagammal	30-1-50	50
279	Assistant	F. Anbumani	,,	49
280	,,	S. Thamarai	,,	31
281	,,	Amalorpava Mari	,,	47
282	,,	Sarvakaveri	,,	32
283	,,	K. Nagalakshmi	,,	32
		DHANAPPA SCHOOL.		
284	Head Mistress	G. Barnabas	45-3-60-2-90	66 plus 5
285	Assistant	R. Devaki	30-1-50	32
286	,,	G. Kanagamoni	,,	49
287	,,	K. Subbammal	,,	32
288	,,	Solaiammal	,,	42
289	,,	Dhanalakshmi	,,	31
290	,,	C. Ponnammal	,,	37
291	,,	K. Angamuthu. Rumakoti	,,	30
		EAST AVANI.		
292	Head Mistress	P. Peters	45-3-60-2-90	57 plus 2
293	Assistant	P. Karuppayee	30-1-50	32
294	,,	J. Rajaram	,,	35
295	,,	R. Sellammal	,,	32
296	,,	P. Rajalakshmi	,,	32
297	,,	A. Saraswathi	,,	32
298	,,	Gowriammal	,,	32
299	,,	Ephramani	,,	47
300	,,	P. Ratnam	,,	35
		EAST MARRET.		
301	Head Mistress	R. Arulanandam	30-1-50	47 plus 2
302	Assistant	Theresa Joseph Secondary	Grade 45-3-60-2-70	48
303	,,	P. Sellathai	30-1-50	40
304	,,	P. Rajammal	,,	32
305	,,	G. Narayani	,,	40
306	,,	S. Pushpam	,,	32
307	,,	R. Janaki	,,	32
		KHANPALAYAM.		
308	Head Mistress	T. Ephraim	45-3-60-2-90	57 plus 5
309	Assistant	Thuda Kaveri	30-1-50	37
310	,,	F. Rajamoni	,,	45
311	,,	Jebamalai Joseph	,,	35

S.No.	Designation of post.	Name of Incumbent.	Scale of pay.	Pay on 1-4-48.
		ELEMENTARY EDUCATION.		
		AMUPPENNADY.		
312	Head Mistress	E. Mityanandam	45-3-60-2-90	81
313	Assistant	P. Mariammal	30-1-50	31
314	,,	Ponnammal Gnanamuthu	,,	31
315	,,	Christy Vedhamani	,,	31
		AUTHOOLAM.		
316	Head Mistress	Manoharam Chellasami	45-3-60-2-90	54
317	Assistant	J. Gnanadhravium	30-1-50	50
318	,,	Muthupushpam	,,	37
319	,,	Mahalakshmi	,,	49
320	,,	M.V. Chellammal	,,	42
321	,,	Grazia Timothy	,,	42
322	,,	S. Loganayagi	,,	31
323	,,	T. Nagammal	,,	32
324	,,	Gnanammal	,,	32
325	,,	M. Chelliayi	,,	31
		BRAN MARKET.		
326	Head Mistress	G. Samuel Joseph	45-3-60-2-90	68
327	Assistant	A. Kanagammal	30-1-50	50
328	,,	P. Ambumani	,,	49
329	,,	S. Thamarai	,,	31
330	,,	Amalorpava Mari	,,	47
331	,,	Saryakayari	,,	32
332	,,	K. Nagalakshmi	,,	32
		DHANAPPA SCHOOL.		
333	Head Mistress	G. Bamabas	45-3-60-2-90	75 plus 5
334	Assistant	R. Devaki	30-1-50	32
335	,,	G. Kanagamani	,,	49
336	,,	K. Subbammal	,,	32
337	,,	Solaiammal	,,	42
338	,,	Dhanalakshmi	,,	31
339	,,	C. Ponnammal	,,	37
340	,,	K. Annamuthu	,,	32
		EAST AVANI.		
341	Head Mistress	P. Peters	45-3-60-2-90	67 plus 5
342	Assistant	P. Kanappayee	30-1-50	32
343	,,	J. Rajaram	,,	35
344	,,	R. Sellammal	,,	32
345	,,	P. Rajalakshmi	,,	32
346	,,	A. Asariswathi	,,	32
347	,,	Gowriammal	,,	32
348	,,	Ephriamani	,,	47
349	,,	P. Ratnam	,,	35
		EAST MARKET.		
350	Head Mistress	R. Arulanandam	45-3-60-2-90	47 plus 5
351	Assistant	Theresa Joseph	30-1-50	32
352	,,	Secondary Grade	45-3-60-2-70	48
353	,,	P. Sellathai	30-1-50	40
354	,,	P. Rajammal	,,	32
355	,,	G. Narayani	,,	40
356	,,	S. Pushpam	,,	32
357	,,	R. Janaki	,,	32
		KHANPALAYAM.		
358	Head Mistress	T. Ephrasim	45-3-60-2-90	57 plus 5
359	Assistant	Thuda Xavari	30-1-50	37
360	,,	P. Rajamani	,,	46
361	,,	Jebamalai Joseph	,,	38

312	Assistant.	R. Sarathambal	30-1-50	35
313	,,	Paulina Stephen	,,	35
314	,,	P.K. Rajalakshmi	,,	42
315	,,	Esther Arulanandam	,,	4237
316	,,	N. Sornam	,,	32
317	,,	Bellam Saraswathi	,,	37
318	,,	S. Ammakannu	,,	31
319	,,	V. Kamalam	,,	
		MANINAGARAM.		
320	Head Mistress	E. Edward	45-3-60Ø-2-90	66 plus 5
321	Assistant	S. Gnanammal	30-1-50	31
322	,,	K. Lakshmi	,,	32
323	,,	Amirtham Martyin	,,	32
324	,,	P. Chellammal	,,	49.
325	,,	Muthurakku	,,	32
326	,,	A. Gnanammal	,,	50.
327	,,	Amini Hall Daniel	,,	32
328	,,	Gnanamoni Jacob	,,	32
329	,,	A. Meenakshi	,,	31
		MANJANAKARA.		
330	Head Mistress	J. Sabapathi	45-3-60-2-90	57 plus 5
331	Assistant	G. Kamalam	30-1-50	35
332	,,	S. Bagyam	,,	37
333	,,	T. Saraswathi	,,	31
334	,,	V. Bagyam	,,	32
335	,,	Jothimoni Pandaram	,,	32
336	,,	M. Kasthuri	,,	32
337	,,	P. Seethalakshmi	23-1-35	30
338	,,	P. Rajammal	,,	27
339	,,	Jute Rajammal	30-1-50	32
		MYNATEPPAKULAM		
340	Head Mistress.	S. Samuel	45-3-60Ø-2-90	51 plus 5
341	Assistant	Parvatha Varthani	30-1-50	35
342	,,	N. Renganayagi	,,	32
343	,,	Vironic Ammal	,,	32
344	,,	Violet AKanniah	,,	42
345	,,	Rani Saraswathi	,,	32
346	,,	Matta Tulasi	,,	32
347	,,	A. Guruvammal	,,	32
348	,,	V. Ponnulakshmi	23-1-35	33
		NEW JAIL ROAD.		
349	Head Mistress	D. Cornelius	45-3-60-2-90	57 plus 5
350	Assistant	Sarah Yesudian	30-1-50	45
351	,,	V. Manonmani	,,	32
352	,,	J. Mariammal	,,	50
353	,,	Packiam Martin	,,	37
354	,,	K. Veerammal	,,	40
355	,,	Gnanaratnam James	,,	45
356	,,	J. Jeevamirtham	,,	47
357	,,	Esther Devakirubai	,,	37
358	,,	Amir Bi	,,	32
359	NEW STREET.			
360	Head Mistress.	Rajammal Devasirvatham	45-3-60-2-90	54 plus 5
361	Assistant	R. Kondammal	30-1-50	37
362	,,	R. Govindammal	,,	35
363	,,	Ellen Maria	,,	50
364	,,	N. Rukmani	,,	32
365	,,	A. Samathanam	,,	50
366	,,	K. Gnanammal	,,	50
367	,,	Thillai Amirtham	,,	32
		M. Rajalakshmi	,,	49

SANDAIPET EAST.

368	Head Mistress.	Francis Arulanandam	30-1-50	50 plus 5
369	Assistant	K. Sundarabai	,,	40
370	,,	R. Packiam	,,	45
371	,,	M. Varthani	,,	31
372	,,	S. Rajammal	,,	32
373	,,	Daisy Rajamoni	,,	42
374	,,	M. Mariammal	,,	32
375	,,	Mercy Parker	,,	32
376	,,	Rengammal	,,	31

SANDAIPET WEST.

377	Head Mistress	N. Jayaraj	45-3-60-2-90	62 plus 2
378	Assistant	A. Selvammal	30-1-50	50
379	,,	K. Annapoornam	,,	32
380	,,	P.Kamalambal	,,	35
381	,,	K. Nagammal	,,	35
382	,,	M. Thayammal	,,	42
383	,,	G. Subbuthai	,,	31

SOUTH AVANI.

384	Head Mistress	J.S. Paul	45-3-60-2-90	51 plus 5
385	Assistant	R. Manickam	30-1-50	38
386	,,	Ponnammal Joseph	,,	32
387	,,	Flora Timothy	,,	35
388	,,	K. Varthani	,,	32
389	,,	Navamoni Ratnam	,,	32
390	,,	S. Parvathi	,,	32
391	,,	S. Nagaratnam	,,	32
392	,,	A. Nazamunnisa	,,	31

SOUTH MARRET.

393	Head Mistress	Rajammal Manuel	45-3-60-2-90	54 plus 2
394	Assistant	Lydia Jesudason	30-1-50	45
395	,,	Pushpam Arulanandam	,,	32
396	,,	P.K. Varthani	,,	37
397	,,	B. Gnanambal	,,	31
398	,,	P. Seeniammal	,,	47
399	,,	M. Subbu Thayammal	,,	32
400	,,	Jeyamani Gnaniah	,,	42

SOUTH VELI

401	Head Mistress.	E. Jothimoni Johnson	45-3-60-2-90	48 plus2
402	Assistant	D. Rajammal	30-1-50	32
403	,,	Amalavathi John	,,	50
404	,,	Victoria Viswasam	,,	35
405	,,	Ponnuthai Ratnam	,,	35
406	,,	T.P. Seethammal	,,	35

SOUTH VADAMBOKKI

407	Head Mistress.	S. David	45-3-60-2-90	66 plus 5
408	Assistant	R. Ramanujam	30-1-50	35
409	,,	A. Theresa	,,	35
410	,,	Thangamma James	,,	35
411	,,	Jeyamani Thomas	,,	37
412	,,	Mary Dorairaj	,,	37
413	,,	Queenia Sundaram	,,	42
414	,,	N. Seethalakshmi	,,	37

TALLAKULAM SCHOOL.

415	Head Mistress.	Lizzie M. Davis	45-3-60-2-90	51 plus 2
416	Assistant	N. Maragatham	30-1-50	32
417	,,	T. Anugraham	,,	40
418	,,	Comilla Dorothy	,,	32
419	,,	P. Pichaiammal	,,	31
420	,,	A. Rajammal	,,	47
421	,,	Pushpam Solomon	,,	37
422	,,	G. Packiam	,,	50

	THIRUVAPUDAYAR.			
423	Head Mistress.	Esther Mary Samuel	45-3-60-2-70	54 plus 2
424	Assistant	Annammal Devasahayam	30-1-50	37
425	,,	Rose Dawson	,,	40
426	,,	E.Annapoornam	,,	32
427	,,	Seetha Iyemperumal	,,	31
428	,,	K. Irulayi	,,	37
	WEST GATE.			
429	Head Mistress	A.C.L. Chelliah	45-3-60-2-90	54 plus 2
430	Assistant	P. Thayammal	30-1-50	40
431	,,	Elizabeth Edge	,,	50
432	,,	V. Pappathi	,,	32
433	,,	K. Rajammal	,,	32
434	,,	Elizabeth Sathyanathan	,,	37
	DROPATHIAMMAN.			
435	Head Mistress	J.E. Newton	45-3-60-2-90	51 plus 2
436	Assistant	Siromani Viswasam	30-1-50	47
437	,,	Pragari Sebastyan	,,	37
	WEST MASI.			
438	Head Mistress	Zainab Begum	30-1-50	35
439	Assistant	Khairoon Bi	,,	32
440	,,	N. Zainab Bi	,,	32
	SANDAIPET.			
441	Head Mistress	S. Zulaikabi	30-1-50	37
442	Assistant	S.K. Fathma Bi	,,	32
443	,,	K. Bibijohn	,,	32
	SOUTH GATE.			
444	Head Mistress	Rahimunnisa Begum	30-1-50	37
445	Assistant	M. Khairoon Bi	,,	34
446	,,	Azeeya Bi	,,	32
	TURKISH MAHALLA.			
447	Head Mistress	Muhamadunnisa Begum	30-1-50	50
448	Assistant	M. Kathizabi	,,	32
449	,,	S. Bibijan	23-1-35	28
	GORIPALAYAM.			
450	Head Mistress	Razia Begum	30-1-50	32
451	Assistant	Rahima Bi	,,	32
452	,,	Mohamed Fathima	,,	32
	MUHAMMADAN BOYS' SCHOOLS.			
	GORIPALAYAM.			
453	Head Master.	I. Mohamed Khan	30-1-50	49
454	Assistant	M. Ibrahim Khan	45-3-60-2-90	51
455	,,	M. Quasim Shariff	30-1-50	32
	KAZIMAR SCHOOL.			
456	Head Master	M. Abdul Rahiman	45-3-60-2-90	57 plus 2
457	Assistant	H. Gulam Dastagir	30-1-50	47
458	,,	Syed Abdul Gaffoor	,,	45
459	,,	Syed Abdul Razak	,,	32
460	,,	M. Hasan Ibrahim	,,	49
461	,,	Syed Khaja Ibrahim	23-1-35	34
	SANDAIPET SCHOOL.			
462	Head Master	M. Abdul Kareem	45-3-60-2-90	51
463	Assistant	U. Muhamad Ali	30-1-50	32
464	,,	M. Sibakthulla	,,	31
465	,,	Syed Moideen	,,	32
466	,,	Thayar Sultan	,,	32
467	SOUTH GATE.			
468	Head Master	K. Kadir Musthan	45-3-60-2-90	61
469	Assistant	M.K. Moideen Batcha	30-1-50	42
470	,,	Burhamuddin	,,	35
471	,,	Syed Umarsha Munshi	,,	49

BIG BRIDGE.

472	Head Master.	Syed Abdul Azeez.	45-2-60-2-90.	57.
473	~~Assistant.~~	Abdul Sathar.	30-1-50.	42
474	,,	M.Abdul Rahimkhan.	,,	42
475	,,	Mahaboob Sheriff.	,,	40
476	,,	S.Mhd. Ghouse.	,,	42

Lady Supervisor, Music and Tamil Mistress.

477	Lady Supervisor.	Giri Sundari.	65-5/2-100.	70 + 19.
478	Music Mistress	H.Kameswari.	30-1-~~45~~.	32 + 19.
479	,, ,,	J.G.Ponnammal.	,,	31
480	Tamil ,,	A.Nainab bi.	30-1-50.	32
481	Swimming Instructress.	X. Angamuthu	25-1-40	32
482	Swimming Instructor	S.A.K. Ibrahim	25-1-40 ~~30-1-50~~	31
483	Spinning Supervisor	S. Pitchai Pillai	30-1-50	43

O.S. Subbarayan 3/12

COMMISSIONER,
MADURA MUNICIPALITY

Sd/- 2/12/47

Head of Account. (1)	Budget estimate for (2)	Revised estimate for (3)	Estimate deficit or excess for (4)	Budget estimate for (5)	Actuals for (6)	Actuals from April to September (7)	Actuals from April to September (8)	Explanation for variations. (9)
RECEIPTS—ORDINARY—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
A. GENERAL ACCOUNT—*cont.*								
VI. Remunerative Enterprises—								
1. Markets—								
(*a*) Market fees								
(*b*) Other receipts								
(*c*) Contributions								
Total ..								
2. Cart-stands—								
(*a*) Cart-stand fees								
(*b*) Other receipts								
(*c*) Contributions								
Total ..								
3. Slaughter-houses—								
(1) Slaughter-house fees								
(2) Other receipts								
Total ..								
4. Tree-planting—								
(i) Sale of tree-planting and avenue clippings.								
(ii) Receipts under Parks and gardens ..								
Total ..								
5. Land Development—								
(1) Rent of lands								
(2) Produce of lands								
(3) Ground rent								
(4) Income from licence fees—								
(i) Under Act II of 1888								
(ii) Others								
Deduct—Refunds								
Net								
Total ..								
6. Other Remunerative Enterprises—								
(*a*) Fees and other income								
(*b*) Contributions								
(*c*) Profits transferred from the Remunerative Enterprises for which separate accounts are kept—								
(i) Electric Licence Scheme ..								
(ii) Others, if any								
Total ..								
Total, Remunerative Enterprises ..								

Head of Account. (1)	Budget estimate for (2)	Revised estimate for (3)	Estimated deficit or excess for (4)	Budget estimate for (5)	Actuals for (6)	Actuals from April to September. (7)	Actuals from April to September (8)	Explanation for variations. (9)
RECEIPTS—ORDINARY—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
A. GENERAL ACCOUNT—*cont.*								
VII. Investments realized								
Total, General Account ..								
Deduct— Amount transferred to Capital								
Contribution from General Account to— Ordinary— Lighting Account								
Elementary Education Account ..								
Water-supply and Drainage Account ..								
Account for Remunerative Enterprises for which separate accounts are kept								
(i) Electric Licence Scheme ..								
(ii) Others, if any								
Capital— Lighting Account								
Elementary Education Account ..	—	—		100000				
Water-supply and Drainage Account ..								
Town-Planning Fund Account								
Total, Net General Account ..	427942	1614555		1002413	489790	535597	915834	
B. LIGHTING ACCOUNT.								
Total, Receipts—Ordinary ..								
(Excluding endowments.)								
(For details, *vide* Subsidiary Account.)								
C. ELEMENTARY EDUCATION ACCOUNT.								
Total, Receipts—Ordinary ..	336175	377755	~~43950~~	439450	370220	40798	61352	
(Excluding endowments.)								
(For details, *vide* Subsidiary Account.)								
D. WATER-SUPPLY AND DRAINAGE ACCOUNT.								
Total, Receipts—Ordinary ..								
(Excluding endowments.)								
(For details, *vide* Subsidiary Account.)								
E. TOWN-PLANNING FUND ACCOUNT.								
Total, Receipts—Ordinary ..								

Head of Account. (1)	Budget estimate for (2)	Revised estimate for (3)	Estimated deficit or excess for (4)	Budget estimate for (5)	Actuals for (6)	Actuals from April to September (7)	Actuals from April to September (8)	Explanation for variations. (9)
RECEIPTS—ORDINARY—*cont.*	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
A. GENERAL ACCOUNT—*cont.*								
(Excluding endowments.)								
(For details, *vide* Subsidiary Account.)								
F. Account for Remunerative Enterprises for which separate accounts are kept— (i) Electric Licence Scheme								
(ii) Others, if any								
Total Receipts—Ordinary ..								
H. Endowments account—								
Total, Receipts—Ordinary ..								
(*Vide* Subsidiary Account for details.)								
Grand total, Receipts—Ordinary—of Accounts A to F and H.								
RECEIPTS—CAPITAL.								
A. GENERAL ACCOUNT.								
I. Management— (i) Loans								
(ii) Contributions								
II. Communications— 1. Trunk roads— Government grants								
2. Other roads— (i) Government grants								
(ii) Loans								
(iii) Contributions								
III. Education other than Elementary— (i) Loans								
(ii) Government grants								
(iii) Contributions								
IV. Public Health— 1. Medical Relief— (i) Loans								
(ii) Government grants								
(iii) Contributions								
2. Preventive Medicine— (i) Loans								
(ii) Government grants								
(iii) Contributions								

Head of Account. (1)	Budget estimate for (2)	Revised estimate for (3)	Estimated deficit or excess for (4)	Budget estimate for (5)	Actuals for (6)	Actuals from April to September (7)	Actuals from April to September (8)	Explanation for variations. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
RECEIPT—CAPITAL—*cont.*								
A. GENERAL ACCOUNT—*cont.*								
V. Remunerative Enterprises—								
1. Markets—								
(i) Loans								
(ii) Contributions								
2. Cart-stands—								
(i) Loans								
(ii) Contributions								
3. Slaughter-houses—								
(i) Loans								
(ii) Contributions								
4. Land Development— Schemes other than those under the Town-Planning Act—								
(i) Loans								
(ii) Government grants								
(iii) Contributions								
(iv) Sale-proceeds of land								
5. Other Remunerative Enterprises—								
(i) Loans								
(ii) Government grants								
(iii) Contributions								
VI. Investments realized								
VII. *Add* amount transferred from ordinary ..								
Total ..								
B. LIGHTING ACCOUNT.								
Total, Receipts—Capital ..								
(Excluding endowments.)								
(For details, *vide* Subsidiary Account.)								
C. ELEMENTARY EDUCATION ACCOUNT.								
Total, Receipts—Capital ..	25000	11,000		134400	4443	—	—	
(Excluding endowments.)								
(For details *vide* Subsidiary Account.)								
D. WATER-SUPPLY AND DRAINAGE ACCOUNT.								
Total, Receipts—Capital ..								

Head of Account. (1)	Budget estimate for (2)	Revised estimate for (3)	Estimated deficit or excess for (4)	Budget estimate for (5)	Actual for (6)	Actual from April to September. (7)	Actuals from April to September. (8)	Explanation for variations. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
SUBSIDIARY ACCOUNTS—*cont.*								
B. LIGHTING ACCOUNTS (WHERE LIGHTING TAX IS LEVIED)—*cont.*								
Add amount relating to endowments shown under 'H' Endowments account.								
(For details—*vide* Subsidiary Account.)								
Grand total ..								
Expenditure—Capital.								
1. Equipment								
2. Investments								
3. Other charges								
Total ..								
Add amount relating to endowments shown under 'H' Endowments account.								
(For details—*vide* Subsidiary Account.)								
Grand total ..								
Total—Expenditure—Ordinary and Capital.								
Closing balance ..								
(Grand total, including closing balance ..								
C. ELEMENTARY EDUCATION ACCOUNT.								
Receipts—Ordinary.								
Opening balance—	15585	20273	-	Nil	13345	13345	20275	
1. Education tax— Gross collection	171040	185200	-	303600	172837	40857	57285	
Deduct collection charges								
Net								
2. Fines and penalties under the Elementary Education Act.								
3. Income from investments, etc.								
4. School fees								
5. Contributions								
6. Other receipts	1000	1000	-	1000	3070	635	356	
7. Government grant— (i) Under section 37 of the Elementary Education Act.	103400	100748 (98230)		107500	101270	—	2470	
(ii) Under proviso to section 37 of the Elementary Education Act.	12826	12826		12826	8470	5345	4276	
						299774	424926	

Head of Account. (1)	Budget estimate for (2)	Revised estimate for (3)	Estimated deficit or excess for (4)	Budget estimate for (5)	Actual for (6)	Actual from April to September. (7)	Actuals from April to September. (8)	Explanation for variations. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
SUBSIDIARY ACCOUNTS—*cont.*								
C. ELEMENTARY EDUCATION ACCOUNT—*cont.*								
Receipts—Ordinary—cont.								
8. Contribution from the General Account ..	50107	50107	✓	50107	90107	—	—	
9. Investments realized		30000	✓	475033				
10. Advances recovered		10074						
Deduct—refunds	22975	12592		100000				
Deduct amount transferred to Capital ..	173	1200	✓	11183	1091	39		
Total ..	25000	11000	✓	34400	4443		100	
Add amount relating to endowments shown under 'H' Endowments account. (For details—*vide* Subsidiary Account.)	336175	377765	✓	439450	370220	46798	61352	
Grand total ..								
Receipts—Capital.								
1. Government grants								
2. Contributions								
3. Loans								
4. Contributions from General Account—Ordinary.				100000				
5. Investments realized								
6. *Add* amount transferred from Ordinary ..	25000	11000	✓	34400	4443			
Total ..	25000	11000	✓	134400	4443	—	—	
Add amount relating to endowments shown under 'H' Endowments account. (For detail—*vide* Subsidiary Account.)								
Grand total ..	25000	8001		134400	4443	—	—	
Total, Receipts—Ordinary and Capital ..	361175	388755	✓	573850	374663	46798	61352	
Grand total, including opening balance ..	376760	409030	✓	573850	388008	60143	81627	
Expenditure—Ordinary.				363450				
1. Staff—								
Salaries and allowances—	193350	235650	✓	262310	193744	95353	85132	
Masters	95850	89000	✓	101140	113063	63973	26548	
Clerks and servants	10640	12210	✓	12710	1104			
	1990	4640	✓	4621	1968	384	845	
	980	2434	✓	2105	10246	624	1177	
	302810	343934	✓	382886	320125			

Head of Account. (1)	Budget estimate for (2)	Revised estimate for (3)	Estimated deficit or excess for (4)	Budget estimate for (5)	Actual for (6)	Actuals from April to September. (7)	Actuals from April to September. (8)	Explanation for variations. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
SUBSIDIARY ACCOUNTS—*cont.*								
C. ELEMETANRY EDUCATION ACCOUNT—*cont.*	302810	343934	✓	382886	320125			
Expenditure—Ordinary—cont.								
1. Staff—*cont.*								
Contribution to Provident Fund								
Travelling allowance								
Stipend of teachers sent for training ..	8520	9356	✓	9380	8213			
2. Contingencies and equipments—								
Contingencies—								
House rent	17730	18288	✓	18288	17822	8678	9553	
Other items	13500	14800	✓	15006	15686	6391	4911	
Equipment—								
Furniture and apparatus	750	750	✓	2000	✓			
Library books and maps	150	180	✓	200	✓			
Other items								
3. Prizes and scholarships	300	200	✓	300	100	100	150	
4. Repairs to buildings	8000	10600	✓	10000	1344	1080	1679	
5. Interest on and repayment of debt ..							49	
6. Investments made								
7. Advances recoverable								
Total ..	351760	398030	✓	438060	363290	176583	140093	
Add amount relating to endowments shown under 'H' Endowments account. (For details, *vide* Subsidiary Account.)								
Grand total ..	351760	398030	✓	438060	363290	176583	140093	
Expenditure—Capital.								
1. Lands and buildings	25000	11000	✓	134400	4443	1113	—	
2. Equipment—								
(1) Furniture and apparatus								
(2) Library books and maps								
(3) Investments made								
(4) Other items								
Total ..	25000	11000	✓	134400	4443	1113	—	

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573850
572460
1390 ✓

Head of Account. (1)	Budget estimate for (2)	Revised estimate for (3)	Estimated deficit or excess for ()	Budget estimate for (5)	Actual for (6)	Actuals from April to September. (7)	Actuals from April to September. (8)	Explanation for variations. (9)
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
SUBSIDIARY ACCOUNTS—*cont.*								
C. ELEMENTARY EDUCATION ACCOUNT—*cont.*								
Expendtiure Capital—cont.								
Add amount relating to endowments shown under 'H' Endowments account. (For details, *vide* Subsidiary Account.)								
Grand total ..	25000	11000	✓	134400 ✓	4443	1113	–	
Total, Expenditure—Ordinary and Capital.	376760	409030	✓	572460 ✓	367733	177696	140093	
Closing balance ..	–	– Nil		1390 ✓	20275	117554	58466	
Grand total, including closing balance ..	376760	409030	✓	573850	368008	60143	81627	
D. WATER-SUPPLY AND DRAINAGE ACCOUNT.								
Receipts—Ordinary.								
Opening balance—								
1. Water-supply—								
(1) Water-tax—								
Gross collections								
Deduct charges incidental to administration and collection.								
Net								
(2) Collection for excess water								
(3) Fines, penalties, etc.								
(4) Government grants								
(5) *Deduct* refunds								
Total ..								
2. Meters—								
(1) Meter rents								
(2) Fines, fees, etc.								
(3) *Deduct* refunds								
Total ..								
3. Drainage—								
(1) Drainage tax—								
Gross collections								
Deduct collection charges								
Net								
(2) Miscellaneous receipts (Sewage farms) ..								
(3) Government grants								
(4) *Deduct* refunds								
Total ..								

43

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Extracts from the Note of the L.A.Depatt. in their file Re. Budget Estimate- 1948-49, Madura Municipal Council.

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TRANSFERS TO OTHER ACCTS:- ELY. EDN. ACCT.:- The standard contribution is Rs.50,107 and the same contribution was approved while passing orders on the B.E. for 1947-48. In Memo No.64497/47-2C Edn., dated 30-9-47 an additional contribution of Rs.30,000 from general funds was also approved. Provision is made for a contribution of Rs.80,107 in the R.E. for 1947-48 and of Rs.50,107 in the B.E. for 1948-49. In addition to the contribution of Rs.80,107 in 1947-48 the Council was also permitted to adjust to its E.E. acct. for 47-48 a sum of Rs.22,975 from the arrear toll compensation sanctioned to it in the current year. But the Council has adjusted only a sum of Rs.12,592 as against Rs.22,975 permitted to be adjusted. The R.E. for 1947-48 as framed by the S.O. closes with a nil balance. The S.O. reports that the net deficit in 1947-48 should have been more but this has been reduced by about Rs.34,000 on account of the Teachers' strike for about 50 days for which period they were not paid. E. & P.H. Deptt. may see for remarks. The S.O. proposes to increase the rate of Edn. tax from 2¼% per annum to 3¾% per annum from 1-4-1948 to meet the anticipated deficit under this acct. in 1948-49. Credit has also been taken in the B.E. for 1948-49 under E.E. acct. for a larger income under Edn. tax due to the proposed increase in the rate of Edn. tax from 1-4-48. The E.E. acct. for 1948-49 as framed by the S.O. closes with a balance of Rs.1,390. In addition to the usual contribution of Rs.50,107 provision is also made in 1948.49 for a contribution of Rs.1,00,000 from the General fund ordinary to the E.E. acct. capital towards the cost of acquisition of three buildings. Pending the issue of orders on the E.E. budget for 1948-49, the contributions proposed may stand.

The proper thing would have been to go in for a loan for this purpose. E. & P.H. will consider this in connexion with the E.E. budget.

CLOSING BALANCE:- Revised with reference to the above paras and without taking credit for the arrear toll compensation the R.E. for 1947-48 under the General acct. will close with a balance of Rs. 10,68,385. The Council has adjusted a sum of Rs.12,592 from the arrear toll compensation sanctioned to it in the current year to its E.E. acct. for 1947-48. The balance of Rs.1,32,591 will be available for conservancy improvements.

The B.E. for 1948-49 will close with a balance of Rs.4,32,285 against the requisite minimum balance of Rs.1,15,500. The S.O. does not propose to adjust any amount to the E.E. acct. for 1948-49 from the arrear toll compensation grant likely to be sanctioned in 1948-49. But he proposed to meet the anticipated deficit in the E.E. acct. for 1948-49 by raising the rate of Edn. tax from 2¼% to 3¾% per annum from 1-4-1948. The entire arrear toll compensation grant will be available for conservancy improvements in future years.

xxx xxx xxx

CONTRIBUTION FROM GENERAL FUNDS TO THE ELEMENTARY EDUCATION ACCOUNT:- The Special Officer has proposed a capital expenditure of Rs.1 lakh in 1948-49 for the acquisition of three school buildings and to meet this capital expenditure also from contribution from the general account over and above the standard contribution of Rs.50,107. I do not see why this should come from the general funds when there is the entire arrear toll compensation grant of Rs.1,45,183 available. At the close of 1946-47 there was already a balance of over Rs.2½ lakhs in the conservancy fund and this is going to be further augumented in the current year by transfer of portion of the arrear toll compensation grant already sanctioned. There is no need to augument the balance under the conservency fund like this. The total contribution to E.E. account from the general account in 1948-49 may be limited to the standard figure of Rs.50,107. and the resulting deficit of Rs.1 lakh in the E.E. Account (in case E. & P.H. decide that the proposed capital expenditure of Rs.1 lakhx has to be incurred in 1948-49 and should be met from ordinary funds and not from loans) may be avoided by the adjustment of a like amount from the arrear toll compensation grant likely to be sanctioned next year . The balance in the grant may alone be transferred to conservancy fund.

The E.E. Account of the Municipality is perpetually in deficit requiring contributions from general account and adjustment from the arrear toll compensation grant to balance itself. With a view to make it self-supporting, the S.O., has decided to raise the education tax by 1½% per year from 1948-49. This is no doubt a desirable step and the total rate of taxation will then be only 21¼ per cent per year which is not too high for a city of this type. However it would perhaps have been better if the S.O. has left such an important measure and from the point of view of an elected Council and the rate payer, a controversial measure, to the Counil that will assume office shortly.

xxx

- R.D.P.

157000
146573
10427

132591
12592
145183
13390
146573

No.C2-13208/47.

Municipal Office, Madura,
28--2--1948.

From

Sri V.N.Subbarayan, B.A.,
Commissioner, Madura Municipality,
MADURA.

To

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

ASST. SECRETARY TO GOVERNMENT
2 - MAR 1948
EDUCATION AND PUBLIC HEALTH

Through

The Chairman, Municipal Council, Madura.

Sir,

Sub.: EDUCATION - Elementary - Education Fund - Madura Municipal Council - Enhancement of Education Tax.
Sanction - solicited.

As a result of the introduction of revised scales of pay at Government rates, grant of advance increments for weightage of service and House Rent allowance to the Municipal teachers, the total expenditure for the year 1948-49 as per Budget Estimate amounts to Rs.4,38,060 against the receipt of Rs.3,53,850 thus creating a deficit of Rs.84,210/-. Besides this deficit, a sum of Rs.34,400/- has been provided under Capital Account for carrying out improvements to the existing school buildings. The total deficit thus amounts to Rs.1,18,610/-. Apart from this, a sum of Rs.1,00,000 has been provided by transfer from General Funds for acquiring 3 of the existing rented school buildings. To meet the deficit of Rs.1,18,610/- mentioned above, it was proposed to raise the Education Tax by 1½% from 1-4-1948. The Budget Estimate for 1948-49 was prepared taking into account this anticipated increase.

2. The Municipal Council was moved to enhance the Education Tax levied on the properties in this Municipality by 1½% i.e. from 2¼% to 3¾% with effect from 1-4-48. In its resolution No.1276 dated 25-2-48 (copy enclosed) the Council has resolved to increase the tax only ¾% (i.e. from 2¼% to 3%) now as recommended by the Finance Committee in its Proceedings dated 6-2-1948. It has also decided to request the Government to issue a notification in the Fort St. George Gazette under section 81A of the District Municipalities Act as there will not be sufficient time for the Municipality to issue the final notification under section 80 of the District Municipalities Act in the Madura District Gazette after obtaining sanction of the Government.

I therefore request that the Government may be pleased to sanction the proposal of the Council to enhance the Education Tax from 2¼% to 3% of the Annual Value of lands and buildings from 1-4-1948 under section 35 of the Education Act and also direct the publication of the Notification of the same under Section 81A of the District Municipalities Act. The additional provision required to meet the deficit under Elementary Education Account will be made by transfer from General Account in the Revised Estimate.

RK.28.2.P.

COMMISSIONER. 29/2

(P.T.O.)

48

COPY OF M.C.R.No.1276/25-2-48.

Proceedings of the Financial Committee dated 6--2--1948.

SUBJECT:

Note of the Commissioner to increase the rate of Education Tax from 2¼% to 3¾% from 1-4-48 with reference to M.C.R.No.344 dated 4-7-47.

RESOLUTION OF THE FINANCIAL COMMITTEE:

May be increased to 3%. The Government may be addressed to issue a direction to the Council under section 81A of the District Municipalities Act for the increase to take effect from 1-4-48. Sri R.V.Siddha dissents.

RESOLUTION OF THE COUNCIL:

Approved.

Sd./ T.K.RAMA,
Chairman.

(True copy)

[signature]
COMMISSIONER. 29/2

b/2 28.2.48.

FORWARDED.

T.K.Rama 29/2/48

CHAIRMAN.

C.No. 5182/48

49 E.dH(a)

26

B.E. - 1948-49 - E.E. Fund - Md.cl., Madura, - Orders passed.

Comm 22
From the Special officer, Madura Mpty. No. B6-23098/47 d 30-11-47

pp 3-4 c.f. / page 1 c.f.

from the D.P.I. R.O.C. No. 76/B.3/47-48 d 16-1-48.

Order No. 681 Edn. dated 25.3.48
Ms.

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 Md.cl., Madura.

2. R.E. for 1947-48 (i) The credit taken under the head "Govt. grant under section 37 of the E.E. Act" should be raised from Rs. 98230 to Rs. 1,00,748 with reference to the actual amount of education tax realised in 1946-47 and the refunds made in that year. (p. 39 c.f.)

(ii) The amount proposed to be adjusted from the Arrear Toll Compensation grant, sanctioned to the council in the current year, should be reduced from Rs. 12,592 to Rs. 10074. (para 2(iii) in p.1 c.f.)

(iii) The council is permitted to increase the provision made under the head "Expenditure - Ordinary" from Rs. 3,51,760, to Rs. 3,98,030. (para 2(iv) in p.2 c.f.; p. 41 c.f.)

3. B.E. for 1948-49. (i) Under sub-section (2) of section 35 of the Madras Ele. Edn. Act, 1920, as amended, the Govt. direct the Md.cl., Madura, to alter the rate of levy of education tax in its area, from 2¼% p.a. to three and three fourth per cent per annum on the annual rental value of properties, with effect from 1-4-48. (x p. 41 c.f.; x p. 4 c.f. (J))

(ii) The credit taken under the head "Receipts - capital - Contribution from the General

Account - ordinary" should be deleted, and the resulting deficit in the B.E. should be avoided by an adjustment of Rs. 100,000 from the A.T.C. grant, likely to be sanctioned to the council next year.

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

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

B on p. 4 c.f.

p. 1 c.f.

18-2-48

22/2/48

To
The Commr. E.S.O.
Madura Rpts.
(with enclosures.)
" D.P.I. (copy of paras 3 to 6 on p.1 c.f.)
" Examr. of L.F. Accts
" L.A. Deptt.

Despd
22/2

Annexure.

[P.T.O]

Annexure.

Sanctioned budget for 1948-49.

Receipts		Expenditure	
Opening balance -	Nil		
1. Education Tax	3,03,600	1. Staff	
2. Other receipts	1000	Salaries and allowances Masters	3,63,450
3. Govt. grant:		Clerks and servants	6,726
		Contribution to P.F.	12,710
(i) under section 37 of the E.E. Act.	1,07,500	Edn. Tax collection charges.	9,380
(ii) under proviso to section 37 of the Act.	12,826	2. Contingencies and equipment	
(4) Contribution from the General funds.	50,107	Contingencies	
5. Adjustment from the A.T.C. grant.	1,00,000	House rent	18,288
	575033	Other items	15,006
Deduct - Refunds.	-1183	Equipment.	
Amount Transferred to Capital.	- 1,34,400	Furniture and apparatus	2,000
		Library books and maps.	200
Total - Ordinary.	4,39,450	3. Prizes and scholarships	300
Capital			
Amount Transferred from Ordinary.	1,34,400	4. Repairs to buildings	10,000
		Total (Ordy.).	4,38,060
		Capital.	
Total (Ordy. and Capital)	5,73,850	Lands and Buildings	1,34,400
Total (including opening balance)	5,73,850	Total (Ordy. & Capital)	5,72,460
		Closing Balance.	1390

18.2.48

22/2/48

Annexure.

			Rs.
Opening balance	...	..	Nil.
Receipts.			
1. Education Tax	...	...	393,600
2. Other receipts	---	...	1,000
3. Government Grant			
i. under section 37 of the Elementary Education Act			1,07,500
ii. under proviso to section 37 of the Act		...	12,826
4. Contribution from the General funds		...	50,107
5. Adjustment from Arrear Toll Compensation grant			1,00,000
			5,75,033
Deduct Refunds		...	- 1,183
Amount transferred to Capital			-1,34,400
Total-Ordinary		...	4,39,450

Capital.

Amount Transferred from Ordinary	...	1,34,400
Total (Ordinary and Capital)	...	5,73,850
Total (including opening balance)	...	5,73,850

SANCTIONED BUDGET FOR 1948-49.

Expenditure.

1. Staff.			
Salaries and Allowances			
Masters	...	...	3,63,450
Clerks and servants	...	...	6,726
Contribution to Provident Fund		...	12,710
Education Tax collection charges		...	9,380
2. Contingencies and equipment.			
Contingencies:			
House rent	...	...	18,288
Other items	...	...	15,006
Equipment:			
Furniture and apparatus	...	...	2,000
Library books and maps	...	...	200
3. Prizes and Scholarships	...	...	300
4. Repairs to buildings	..	...	10,000
Total (Ordinary)		...	4,38,060
CAPITAL.			
Lands and Buildings	...	...	1,34,400
Total (Ordinary and Capital)			5,72,460
Closing Balance			1,390

No.C2-13208/47. Municipal Office, Madura,
31-3-48.

From

Sri V.N.SUBBARAYAN, B.A.,
Commissioner, Madura Municipality,
M A D U R A.

ASST. SECRETARY TO GOVERNMENT
2 APR 1948
EDUCATION AND PUBLIC HEALTH DEPT.

To

The Secretary to Government,
Education & Public Health Department,
M A D R A S.

Through

The Chairman, Municipal Council, Madura.

24249

Sir,

Sub.: EDUCATION - Elementary Education Fund - Madura Municipal Council - Enhancement of rate of tax - Direction under section 35(2) - Reconsideration Requested.

Ref.: This office reference No.C2-13208-47 dated 28-2-48 and G.O.Ms. No.691 Education dated 25-3-48 (Edn. & P.H.Dept.).

In this office reference cited above, the Government were requested to sanction an enhancement of 3/4% in the rate of Education Tax i.e. from 2¼% to 3% on the annual rental value of properties with effect from 1-4-48 and issue a direction to the Council and also notify the enhancement in the Fort St. George Gazette.

The Government were reminded by an express telegram on 22-3-48 soliciting immediate notification of enhancement and the same was returned with the reply dated 23-3-48 that "the matter is under consideration."

Subsequently the G.O. under reference dated 25-3-48, approving the Budget for Elementary Education for 1948-49 and directing an enhancement of 1½% i.e. from 2¼% to 3¾% was received and placed before the Council.

The Council has resolved in its resolution No. 1522 dated 30-3-48 to request the Government to accept the enhancement to 3% as already resolved by the Council. A copy of the resolution is enclosed. The Council felt that as steps have been taken to improve the financial position by the levy of enhanced fees for sunshades, enhanced tax on vehicles and animals etc., the balance can be found by contribution from the General Funds.

I therefore request that the Government may be pleased to pass early orders in the matter and also direct the publication of the notification for enhancement of the rate of Education Tax so that the enhanced rate may be given effect to from 1-4-48.

RK.31.3.P.

COMMISSIONER. 31/3

FORWARDED.

CHAIRMAN. 31/3/48

(P.T.O.)

58

Copy of M.C.R.No. 1522 Dated 30-3-48.

SUBJECT:

G.O.Ms.No.691 Education dated 25-3-48 (Edn. & P.H. Dept.) approving the Budget Estimate for the Elementary Education Fund for 48-49 and directing the Municipal Council under sub-section 2 of Section 35 of the Elementary Education Act, 1920 to alter the rate of levy of Education Tax from 2¼% to 3¾% per annum on the annual rental value of properties with effect from 1-4-48.

RESOLUTION:

This Council requests the Government to accept the enhancement to 3% as already resolved by the Council.

Sd./ T.K.Rama,
Chairman.

(True copy)

[signature] 31/3

59 — 30

Edn & P.H. 21

Tax - Edn - Ml. cl. Madura - Enhancement in Rate - Reconsideration of - Negatived

(a) Read again G.O. No. 681 Edn dt 25-3-48
Read also from the Commr., Madura Muly.,
No. C2-13208/47, dt. 31.3.48
Memo No. 24249/48-3-C Edn dt. 25.5.48

The Commissioner, Madura Muly., is informed that the orders in the G.O. read above will not be reconsidered.

To
The Commr. Madura Mty (thro' the CME)

14.5.48.   15/5/48   17/5/48

Notes

E 214 (a)

C.No. 5182/48
page 1 c.f.

B.E. – 1948-49 – E.E. Fund – Mcl. cl. Madura.

From the D.P.I. R.O.P. No. 76/B3/47-48 d 16.1.48. 31

The R.E. for 1947-48 and the B.E. for 1948-49 of the E.E. Fund of the Mcl. cl., Madura, call for the following remarks.

2. R.E. for 1947-48. (i) The council has been permitted to grant revised scales of pay for teachers in Govt. schools and also house rent allowance to the E.E. staff in its employ. Credit has therefore been taken for an increased contribution of Rs. 80,107 with reference to the orders issued in Memo. No. 64497/47-2 C1 Edn. dated 30.9.47 as against Rs. 50,107 in the sanctioned budget. L.A. have already agreed to this.

[Margin: G.O. 1371 Edn. 30-6-47 – not put up; G.O. 1508 Edn. 11-7-47 – not put up; page 53 g (J); p. 34 g (J); p. 52 f. g (J)]

(ii) The credit taken under the head "Govt. grant under section 37 of the E.E. Act" may be raised from Rs. 98230 to Rs. 100748, with reference to the amount of education tax realised in 1946-47 and the refunds made in that year.

[Margin: page 39 c.f.]

(iii) The council proposes to adjust a sum of Rs. 12592 only from the A.T.C. grant as against Rs. 22975 approved in the sanctioned budget as it is adequate to balance the R.E. ~~Revised~~ With reference to sub-para (ii) above, the amount to be adjusted from the A.T.C. grant may be reduced to Rs. 10074.

[Margin: page 40 c.f.; 98230 + 12592 = 110822; − 100748 = 10074; para 2 an p 3 c.f.]

(iv) Provision has been made for ~~the~~ payment of revised scales of pay and ~~the~~ grant of advance increments and ~~the~~ house rent allowance to the E.E. staff. The provision has, however, been reduced by a sum of Rs. 34000, which is the anticipated savings on account of the teachers' strike for about fifty days. In view of the instructions issued in D.O. No. 59170-1B2 d 7.8.47, the reduced provision made may be allowed to stand.

[Margin: para 2 a p 4 c.f.; not put up; Treat the period of strike as leave without pay]

(V) The provision made under the head "Expenditure-Capital" is Rs. 11000 as against Rs. 25000 approved in the sanctioned budget. Apparently the entire provision is not ~~likely expended~~ likely to be spent in the current year.

(Vi) 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 may be approved.

(VII) The R.E. is expected to closed with a 'Nil' balance.

3. B.E. for 1948-49. (i) The Special officer, in the Rd.cl. proposes to enhance the rate of education Tax levied by the Council, from $2\frac{1}{4}$% to $3\frac{3}{4}$% p.a. on the annual rental value with effect from 1-4-48. The anticipated additional revenue to the Council will be about Rs 1,14,000. p.a. Attention is in this connection, invited to the remarks of L.A. extracted on pages 44-45 c.f. and the remarks of the Special officer on page 4 c.f. The Arrear Tax compensation grant will not be available to the Council from 1949-50. The account of the introduction of revised scales of pay and the grant of house rent allowance to the E.E. staff the liabilities of the Council have increased by about Rs. 63,300 per annum. In order to make the E.E. Fund self sufficient and to relieve the General funds of the burden of the additional expenditure it seems to be necessary to approve the proposal of the Special officer to enhance the rate of education Tax by $1\frac{1}{2}$% p.a. with effect from 1-4-48. Subject to readers on this proposal, the credit taken for increased receipts under "Education Tax" may be allowed to stand.

(ii) The credit taken for a contribution from the Gl. funds is Rs. 50107, the amount provided in the sanctioned budget for 1942-43. L.A. have agreed to this.

(iii) Provision has been made for the payment of revised scales of pay and the house rent allowance to the E.E. staff.

page 41 c.f.

p. 34 g (7)

p. 41 c.f.

page 4 c.f.

R' on pp 44-45 c.f.

paras 3-4 on p. 4 c.f.

page 43 c.f.

Budget

32

(IV) Provision has been made for a capital expenditure of Rs. 1,34,400 on the acquisition of three school buildings. Reference is solicited to the remarks of the Special officer on page 4 c.f. and the remarks of L.A. on page 43 c.f. It is proposed to meet the entire capital expenditure from the council's own funds, i.e. Rs. 34,400 from the E-E. Account and Rs. 1,00,000 from the General Account. In view of the remarks of the D.P.I. at 'A' on page 1 c.f. and of the Comm.r at 'P' on page 4 c.f. the need for acquiring the school buildings seems to be urgent and the provision made may, therefore, be allowed to stand. The financial position ~~position~~ of the Council, under General Account, is satisfactory and it can very well admit the capital expenditure being met, without resorting to loans for the purpose. As suggested by L.A. the Council may be asked to adjust to the sum of Rs. 1,00,000 from the A.T.C. grant that is likely to be sanctioned to it next year.

page 41 c.f.

'P' on p. 4 c.f.

M' on p. 43 c.f.

page 40 c.f.

- ditto -

B' on p. 44 c.f.

E.E. Acct. a

para 4 on pp 1-2 c.f.

4. No subsidy was paid to the Council towards the grant of dearness allowance to the E.E. staff either in the current year or in 1946-47.

5. A draft order is submitted for approval. L.A. may see prior to circulation.

18.2.48

20/2/48

LOCAL ADMINISTRATION DEPT. DEC 1948 07837

E-2-H-40-50. 5182/48-19 24.2.48

L. A. Deptt.
Bud II

Para 2(i) on p 1 above. A contribution of Rs 80,107 in the R.E. for 1947-48 from General funds has already been agreed to in this Deptt. P 2 ref of S.O. No 354 LA 28/2/47 (N)

Para 2(iii) The ~~proposal~~ of E&PH Deptt that a sum of Rs 10,074/ only from the arrear toll compensation sanctioned in the current year may be adjusted to the E.E. acct for 1947-48 ~~instead of Rs~~ (as against Rs 12,592 originally proposed) may be agreed to.

Para 3 (ii)(iv) This has already been agreed to. ~~in the~~ The draft order below may be perused and the ~~The~~ file ~~may be~~ returned to the E&PH Deptt w.o.

P R6 P6 ref (N)

3/3/48

4.3.48

5.3.48

6/3

L.A. Acc. 7837 - Bud II
6/3/48.

17688

E&PH (C)

The Commr. Madura Mply has since submitted a copy of the resolution of the Mcl. cl. d 25.2.48, in which the Council has resolved to enhance the rate of ~~Education~~ tax now levied from $2\frac{1}{4}$ o/o p.a. to 3 o/o p.a. with effect from 1-4-48. The enhancement proposed by the council will fetch an additional income of Rs. 57000 p.a. only. If the proposal is approved there will be ~~also~~ a deficit of Rs. 57000 in the B.E. for 1948-49. The deficit can however be avoided by a further adjustment of Rs. 45183 from the A.T.C. grant likely to be sanctioned to the cl. rept year and by an additional contribution of Rs. 10,427 from the General funds. In view of this it is for orders whether the proposal of the council may be approved, the resulting deficit in the B.E. for 1948-49 being met as suggested above or whether the suggestion of the Commr to enhance the rate of education tax from $2\frac{1}{4}$ o/o p.a. to $3\frac{3}{4}$ o/o p.a. with effect from 1-4-48 may be accepted.

2. L.A. may see again.

page 48 c.f.

(The receipts under Edn. Tax fall by an amount of Rs. 57000 ...)

45183
10427
...
by approval, 4 / above is page [illegible]

15.3.48

15/3/48 S

15/3/48 LA

E&P.H. U.O. No. 5182-29
15-3-48

ASST. SECRETARY TO GOVERNMENT EDUCATION AND PUBLIC HEALTH DEPT. 8 MAR 1948

LOCAL ... DEPT. 15/3/48 MAR 1948 10788

16/3

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5 / L. A. Deptt / Bud II

37

The previous note of this Deptt is on p 4 above. While preparing the E.E. budget for 1948-49 the S.O proposed to raise the rate of ~~Edn~~ Edn tax by $1\frac{1}{2}$ p.a. from 1.4.48 with a view to make the E.E. ~~bad~~ acct self-supporting. ~~But the~~ Credit has also been taken for an increased income under Edn tax in 1948-49. But the council which has assumed office, has now resolved to raise the rate of Edn tax by 3/4%. p.a only (viz from $2\frac{1}{4}$ to 3% p.a) This proposal has resulted in a deficit of Rs 57.000 under E.E. acct for 1948-49. E&PH Deptt propose that this deficit may be avoided by a further adjustment of Rs 45.183 from the arrear toll compensation expected in 1948-49 and also by an additional contribution of Rs 10.427 from General funds.

P44 cf

P47 cf

It may be pointed that the E.E. acct of the municipality is perpetually in deficit requiring contributions from General account and adjustment from the arrear toll compensation to balance itself. The arrear toll compensation grant will not be available after 1948-49. This Deptt may therefore suggest that the ~~S.O.~~ Commr's proposal to make the account self supporting by raising the rate of Edn tax from $2\frac{1}{4}$% to $3\frac{3}{4}$% p.a from 1.4.48 may be accepted. The total rate of taxation will then be only $21\frac{1}{4}$% p.a which is not too high for a city of this type.

A

The City Cou will take it

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

19/3/48

20.3.48

Now that the Cl. has also realised the need for some enhancement of the rate of Edn. tax, this Deptt. may suggest that ~~we~~ may as well take a long-term

M

6.

view of the matter & insist on such increase as wd. make the Account more or less self supporting in future, rather than devise means of tiding over 1948-49.

KGM
22.3.48

E & P H

Dp 22/3

E&P.H (cl)

For orders whether the suggestion of L.A. 'A' on page 5 ante may be accepted. The draft order already put up below, may issue

LA no 10788-1 Bnd II
22/3/48.

KBX
23/3/48.

23.3.48
23/3/48.

OSM
23/3/48 S

24/3/48

Dr. (Cn.)
Dr. (L.A.)

TSA
24.3.48

Date
24/3/48

SECRETARY, EDN, AND P.H. DEPT.
25 MAR 1948
GOVERNMENT OF MADRAS

ASST. SECRETARY TO GOVERNMENT
26 MAR 1948
EDUCATION AND PUBLIC HEALTH DEPT.

21943

E&P.H (cl)

9

C.No. 24249/48

Tax - Edn. Mcl. cl, Madura - Enhancement of rate of education tax - Reconsideration.

34

G.O. No 681 Edn. d 25.3.48

From the Commr. Madura Mply. No. 13208/47 d 31-3-48

pp 49-50 of (a)
pp 1-2 c.f.

(a)

X' ap. 4 c.f. (a)
p. 48 of (a)

(a)

The letter of the Commr. Madura Mply. at pages 1-2 c.f. may be perused. Reference is, in this connection, solicited to the notes on pages 4 to 6 n.f. of G.O. No. 681 Edn. d 25.3.48. The proposal of the Commr., Madura Mply., was to enhance the rate of education tax from $2\frac{1}{4}$ % p.a. to $3\frac{3}{4}$ % p.a.; but the Mcl. cl. in its resolution d 25.2.48 proposed an increase up to 3 % p.a. only. The Govt. however approved ~~accepted~~ the proposal of the Commr., for the reasons stated at 'M' on pages 5-6 n.f. of G.O. No. 681 Edn. d 25.3.48.

2. Submitted that the Arrear Toll Compensation grant will not be available to the Council from 1949-50. Even if the Council's proposal to enhance the rate of education tax up to 3 % p.a. is agreed to now, the rate will have be enhanced further from 1-4-49. In the circumstances, there seems to be no special reason to reconsider the orders issued in (a). For orders whether the Commr. may be informed accordingly.

A

3. L.A. may see the case prior to circulation.

E&P.H. No. No.
24249-2cl
10.5.48

6.5.48
6/5/48.

OSM
7/5/48 S

L.A.

Dp
7/5/48

V 11/5

SECRETARY TO GOVERNMENT
19086
11 MAY 1948
LOCAL ADMINISTRATION DEPT.

L.A. Dept-(A)

"A" above may be agreed to in this Dept and the case returned to E&P.H Wo.

LA No 19086/48-1A
13.5.48

V.V
11.5.48
11.5.48

12.5.48

13/5/48

Dp 13/5

E&P.H.

SECRETARY TO GOVERNMENT
35688
14 MAY 1948
EDUCATION AND PUBLIC HEALTH DEPT.

8

E.&H.H.(E,) Dept.

A draft memo is submitted below for approval. For orders as to circulation to H.M.(Edn.) and H.M.(H.A.)

15/5/48 S

H.M.(Edn.)

H.M.(H.A.) 17/5/48

22-5-48

SECRETARIAT, EDN. AND P.H. DEPT.
25 MAY 1948
GOVERNMENT OF MADRAS

35