

Education and Public Health

(1949) Department.

Ms. SERIES.

G.O. NO.

2297 Edn.;

Dated

15-7-1949.

*Closed
to
auditing*

[Despatch Abstract.]

Budget Estimate for 1949-50-Elementary Education Fund-Municipal Council,
Cochin-Orders passed.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

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A circular ink stamp is located in the lower right corner of the document. The text around the top inner edge of the circle reads "ASST. SECRETARY TO BOARD". The text around the bottom inner edge reads "EDUCATION AND PUBL". In the center of the circle, the date "22 JAN 1940" is stamped. To the right of the circle, the word "ref" is partially visible.

Submitted.

KS. 19-1.

From
Sri K. Gopala Menon, B.A.B.L.,
Commissioner, Municipal Council,
Cochin.

To
The Secretary to Government,
Education & Public Health Department,
Fort St. George, Madras.
Through
The Director of Public Instruction,
Madras.
The Chairman, Municipal Council,
Cochin.



dated 15th Decr 1948.

Sir,

BUDGET ESTIMATE - ELEMENTARY EDUCATION FUND -
Cochin Municipality - Revised Budget for
48-49 and Budget Estimate for 49-50 - approval
Requested.

I submit herewith the Revised Budget for 48-49 and
Budget Estimate for 49-50 in duplicate in respect of the Elementary Educat
ion Fund account of this Council together with a copy of the Establishment
Schedule, copy of my note to the Council, the recommendations of the
Finance and Taxation Committee and the Council's resolution No.
dated 13-12-1948 thereon approving the Revised Budget for 48-49 and Budget
Estimate for 49-50.

Against an ordinary expenditure of Rs. 67730 sanctioned
in G.O. No. Ms. 688 Education dated 30-3-48 in the budget Estimate for 48-49
a sum of Rs. 74345/- is provided in the Revised Budget for 48-49. The
increased provision is due to the payment of the enhanced dearness allowance
to the staff from 1-1-48 and Rs. 700/- extra under Repairs to Buildings.

The Director of Public Instruction in his letter No. 16
B1. 48 dated 17-8-48 has called for proposals to form a play ground for
which Rs. 5000 would be sanctioned as a grant. This has been taken credit
of in 48-49. The Education tax has been raised by 2 1/2% to meet the extra
expenditure on the Elementary Education Fund. In spite of the increase
the Budget Estimate for 49-50 closes with a deficit balance of Rs. 9182/-
The Council on representation from various public bodies have not passed
either the abolition of certain schools or closing down of the higher
Elementary Education Section of 2 of the schools. The Government have not
given any grant to the Elementary Education Fund on the enhanced D.A. paid
to the Municipal Elementary Education staff. The Council requests that the
Government meets the full cost of the enhanced D.A. paid to the Elementary
Education staff in view of the very poor financial position of the Council.

The General Account inspite of closing with a deficit
of Rs. 9078/- contributes Rs. 8000/- to its Elementary Education Fund Account
To meet a portion of the deficit in 47-48 the Government granted a loan
of Rs. 13500/- repayable in 6 annual instalments.

Without any grant for the payment of D.A. to the
Elementary Education staff the annual recurring deficit would be Rs. 10000
and the public are already groaning under the heavy rate of taxation viz 93
obtained at present. To meet this deficit the council requests that the
Government may be pleased to give a grant every year.

I request that the Government may be pleased to appro
the Budget Estimate as passed by the Council at an early date.

S. K. Gopala Menon
Commissioner
15.12.48

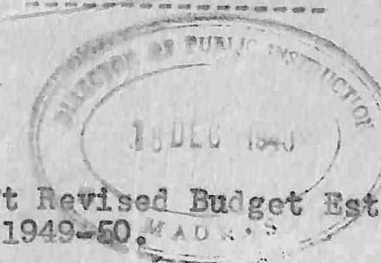
Forwarded

Chairman

H.F.15/12/A

Extract from the proceedings of the Municipal Council, Cochin,
passed at its meeting held on the 13th Decr. 1948 at the Municipal
Hall.

Subject No. 1235.



i) Draft Revised Budget Estimate for 1948-49
and Budget Estimate for 1949-50.

ii) Proceedings of the Finance Committee dated
30-11-48 recommending the draft Estimates for approval subject
to certain alterations.

Resolution.

Recommendation of the Finance Committees accepted
and the Revised ~~Estimate~~ Budget for 48-49 and Budget Estimate
for 49-50 of the General Funds and Elementary Education Funds of
the Council are passed. The Council request the Government to meet
the deficit in the Elementary Education Fund by a Grant of Rs.10,000/

Sd./ K.J.Herschel
Chairman

True copy

S. Lopezalmoros
15.12.48

Commissioner

Municipal Office,
Cochin, 15-12-'48. H.F.10 Cps. 15/12/A

ELEMENTARY EDUCATION FUND - REVISED ESTIMATE FOR 1948-49 AND
BUDGET ESTIMATE FOR 1949 - 50.

The Revised Budget Estimate for 47-48 was estimated to close with a deficit balance of Rs. 13424/- but it actually closed with a balance of -21087.

Revised Budget Estimate for 48-49. Opening with a deficit balance of Rs. 21087 it closes with a surplus balance of Rs. 1809 against an anticipated deficit balance of Rs. 1208/-

This was due to (1) a loan of Rs. 13500/- from Government repayable in 6 instalments (2) 5417. Note taken credit under Elementary Education Fund during 47-48 but taken credit of under Communications. (Since rectified by Transfer Entry in 48-49) and 3. Government grant under section 37 of the Elementary Education Act for 47-48 in addition to that of 46-47 making in all Rs. 29147. The enhanced Dearness Allowance was paid during 48-49 and the proposed retrenchment of schools were not ~~bracket~~ paused by the subsequent decision of the Council.

Budget Estimate for 1949- 50.

The Budget Estimate for 49-50 opens with a surplus balance of Rs. 1809 closes with an anticipated deficit balance of -9182 inspite of an increase of 2% in the Education tax under Receipts. The expenditure provided is only for the Establishments and bare maintenance charges of the buildings. There is no way to reduce either the expenditure or to increase the receipts with the present strength of schools and their establishment every year it will close with a deficit balance of Rs. 10000/- caused owing to the increased scales pay and Dearness Allowance granted.

The only possible way to avoid an yearly and recurring deficit is to Government must give a permanent subsidy over and above the compensation already been made or some definite retrenchment to the tune of Rs. 10000 must be effected in the number of schools from the next academic year. To make up a large deficit in 47-48 a loan of Rs. 13500/- was obtained from Government repayable in 6 instalments.

The subsidy promised by Government towards payment of enhanced D.A. has not been received.

Abolition of certain schools may be considered or the handing over of a few schools to private management may be considered so as to equalize the income and expenditure. The question of further taxation is impossible or Government may be requested to hand over the Town Bus service to the Municipality as a remunerative enterprise.

Municipal Office,
Cochin, -12- '48 H.F.4 Cps.

S. L. Palman
15.12.48
Commissioner

6
Proceedings of the Finance
held on Tuesday the 30th Novr.
Revised Budget Estimates for
General Fund Account and New
Ann.

The Committee recommends
Revised Estimate for 48-49 and
following amendment.

"Budget Estimate for 49-50"

1. The
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The Revised Budget for 48-49 under section 10 of the Municipalities Act for the year 1947-48. It closes with a balance of Rs. 91877/-

The Budget estimate for 48-49 under section 10 of the Municipalities Act for the year 1947-48. It closes with a deficit balance of Rs. 9674/- The circumstances of the year are such that the deficit is (1) The proposed purchase of 3 boats and equipment is anticipated to be Rs. 25000/- from General fund. (2) The only has been diverted from water supply and sewerage account of Rs. 34000/- is to be met from General fund. (3) A lorry and body buildings would come to Rs. 11000/- in anticipated expenditure of Rs. 5000/- Besides these the General fund Rs. 2000/- to Lighting Account, Rs. 2000/- to Water supply Account, Rs. 10,000/- to water supply and sewerage savings and Rs. 1500/- to Town Planning. The balance is Rs. 19300/- as against Rs. 16800/- in the year 47-48. The extra expenditure provided under the General fund is for appointment of a watchman to the Vaidi Karyak, for an extra clerk to the office, appointment of a dayah over and above the present strength and for extension and improvement of the T. S. Hospital. It is also provided for the new remunerative enterprises are launched upon the present receipt of the Council which has been reduced. Rates of taxation are almost the same as in the year 47-48.

Construction

The Revised Budget of 48-49 under section 10 of the Municipalities Act for the year 1947-48. It closes with a balance of Rs. 1809/- instead of a deficit of Rs. 9674/- thanks to the grant of a loan of Rs. 1350/- under the Government Receipt of Rs. 10230 under section 10 of the Municipalities Act for the year 1947-48.

The Budget estimate for 49-50 under section 10 of the Municipalities Act for the year 1948-49. It closes with a deficit of Rs. 9182/- in the General account. The deficit on Elementary Education is only Rs. 74775/- and the teaching staffs are minimum repairs to the Elementary Education Account is bound to be with the present state of affairs.

During the consideration of the Budget for the year 49-50 it was proposed to reduce the number of schools by 10% to bring the existing number of schools. Either the deficit over the deficit every year or some definite proposals must be brought in. Under Town Planning a loan of Rs. 53400/- to execute the proposals to repay the loan in easy instalments.

Under the 5 years programme it is proposed to approximate cost of Rs. 42730/- and it is expected that a loan from Government during 49-50. A sum of Rs. 25000/- is provided for it. This loan is likely to be remunerative. The other proposals for the course of the year is to construct public buildings.

ELEMENTARY EDUCATION ACCOUNT.

COCHIN MUNICIPALITY.

RECEIPTS ORDINARY.

Head of Account	Actuals for 47-48.	Revised Estimate 48-49.	Budget for 49-50.	
Opening balance	5249	- 21087	1809	Annual rate of taxation 47-48 2 1/2% 48-49 5 1/2% 49-50 5 1/2%
1. Education tax:-				
Gross collection	16839	35400 ✓	36540 +	
Deduct collection charges.	- 641		3764	
			40304 ✓	
2. Fines & penalties under Ele. Edu Act.	5			
3. Income from investment				
Compensation for the loss of Edu tax levied as sur- charge on Prof. tax.		3684 ✓	3684 ✓	
4. School fees	392	400 ✓	400 ✓	
6. Other receipts	176	90 ✓	60 ✓	
7. Govt grant				
1) Under section 37 of the Ele. Edu Act.	4519	10125 10125 *10230 ✓ 10230 ✓ 4965 ✓ 4970	10125 10230 ✓ 4965 ✓ 4970	*Contribution due on 46-47 & 47-48.
11) Under proviso to section 37 of Ele. Edu Act.	4130			
8. Contribution from General Account.	10100	8000 ✓	8000 ✓	
Loan from Govt	----	13500 ✓	----	
Arrear toll compensation Grants.	----	*5417 ✓ 5420 ✓	----	*wrongly credited to Communication A/Cs of 47-48 & transferred to Ele. Edu. Act in 48-49
Deduct refunds.	16	100	100	
Total	35505.	97241 ✓ 97026	63784 ✓	
Receipts Capital		.5000		for a play ground.
1) Government grants.				
Total receipts ordinary & Capital	35505	102241 ✓ 97026	63784	
General total incl. O.B.	40754	.81154	65593	

75939
74341
1594 ✓

75939

65268

RECEIPTS ORDINARY.
GOVERNMENT MUNICIPALITY.

Head of Account	Actuals for 47-48.	Revised Estimate 48-49.	Budget Estimate 49-50.
Opening balance	5243	21087	1809
1. Education tax			
Gross collection	16839	32400	36240
Deduct collection charges	641		
2. Fines & penalties under E.R. Act	2		
3. Income from investment			
Compensation for the loss of Rdn tax levied as sur-charge on Prof. tax	3284	3284	3684
4. School fees	392	400	400
5. Other receipts	176	90	60
6. Govt grant			
7. Under section 37 of the E.R. Act	4519	10230	10230
8. Under proviso to section 37 of E.R. Act	4130	4270	4270
9. Contribution from General Account	10100	8000	8000
10. Loan from Govt		12500	
11. Arrear toll compensation Grants		2417	
Deduct returns	16	100	100
Total	32505	72241	63784
Receipts Capital			
Government Grants			
Total receipts ordinary & Capital	32505	72241	63784
General total incl. O.B. 40784			

EXPENDITURE - ORDINARY.

Head of Account.	Actuals 47-48.	Revised Estimate 48-49.	Budget Estimate 49-50.
1. Staff			
Salaries & allowances. Masters.	50810	40000	39900
D.A.		19300	18700
Clerks & Servants	4612	2090	2030
Seamess allowance		1880	1770
Contribution to P. F.	1443	1600	1600
	*	900	900
Collection charges.	57	900	900
2. Contingencies & equipment			
House rent.	800	900	1000
Other items	1391	1500	1200
Equipment.			
Furniture & Apparatus	342	100	1000
Library Books and Maps.	21	50	50
Other items	59	200	200
4. Repairs to buildings	2364	3100	3700
7. Repayment of loan.		2725	2725
Total	61842	74345	74775
Expenditure capital			
1. Lands and Buildings		5000	
Total Expenditure Ord- & Cap.	61842	79345	74775
Closing balance	-21087	1809	-9182
Variation between R.B. 48-49 & B.E. 49-50			
D.A.	19300	18700	
	1880	1770	
Furniture & Apparatus	100	1000	
Repairs to buildings.	3100	3700	
Variation between actuals & R.E. 48-49			
Salaries & Allowances	4612	3970	
Clerks and servants	50810	59300	

58600

3800

* Shown under receipt side.

Forming play ground from amount.

Difference of D.A. from 1-1-48 to 31-3-48 was paid in 48-49.

Furniture proposed to be purchased in 49-50

Estimated cost of repairs due to increase rate of cost of materials and labour.

The revised scales of pay were paid in 47-48 with effect from 1-1-47. Increased D.A. to all the staff of the schools including for 3 months in 47-48 periodical increments.

74775
65768
79507

REVISED ESTIMATE FOR 1948 - 1949 of the Elementary Education Fund of the Council.

The following credits have been taken for the revised Estimate for 48-49.

Compensation for loss of income from Profession tax	Rs. 3684
Government grant under section 37 of the Ele.Edu Act for 46-47 realised in 48-49.	Rs. 10230
-----Do----- for 47-48 to be realised in 48-49-	Rs. 10230
Under proviso to section 37 of the Ele.Edu Act.	4970
Advance sanctioned by Government to make up the deficit in G.O.No.Ms. 688 Edu dated 30-3-48 paid in 48-49.	13500
Last payment of arrear toll compensation to meet the deficit in E. E. Fund.	5420
Arrear toll compensation realised in 47-48 intended for E.E.Fund but wrongly credited in 47-48. to General Account under communications transferred by a Transfer entry 48-49	5417
Total	53451

Actual demanded for I Half/under the revised rate of tax.	17420
-----Do-----II half year	17420
Arrear	565

Education Tax

School fees	400
Other receipts	90
Contribution from General Funds	8000
Deduct refunds	-100
Ordinary receipts Total	97241

Capital Receipts

For forming a play ground (grant anticipated as per D. P.Is' Ref No.1692 B.1.48 dated 12-8-48.)

Total Receipts Ordinary & Cap:
Opening Balance.

Total including O.B.

Expenditure.

Staff	Pay	40000
Salaries and allowances	D.A.	19300
Masters		
Clerks and servants	Pay	2090

Budget Estimate 48-49	Revised Estimate 48-49	Actuals 47-48	Head of Account
38000	40000	50810	Staff
18700	19300		Salaries & allowances Masters
2030	2090		D.A.
1770	1880	4618	Clerks & servants
1600	1600	1443	Contribution to P. F.
200	200	*	
900	900		Collection charges
1000	900	800	Contingencies & equipment
1200	1500	1391	House rent
1000	100	345	Other items
50	50	51	Equipment
200	200	29	Furniture & Apparatus
3700	3100	2364	Library Books and Maps
2725	2725		Other items
7475	7475	61845	Repairs to buildings
			Repayment of loan
			Total
			Expenditure capital
			Land and Buildings
			Total Expenditure Ord & Cap. 61845
			Closing balance
			Variation between actuals & R.E. 48-49
			D.A.
			18700
			1770
			1880
			1000
			100
			3100
			3700

The revised scales of pay were paid in 47-48 with effect from 1-1-47. Increased D.A. to all the schools including 8 months in 47-48 period increments.

Estimated cost of repairs to increase rate of cost of materials and labour.

Furniture proposed to be purchased in 48-49 to be Difference of D.A. from 1-1-47 to 31-3-48 was paid in 48-49.

Formation play ground from amount

14
The following credits have been taken for the revised Estimate for 48-49.
Council.
ESTIMATE FOR 1948 - 1949 of the Elementary Education Fund of the

The following credits have been taken for the revised Estimate for 48-49.

Compensation for loss of income from Profession tax Rs. 3684
Government grant under section 37 of the Ele. Edu Act for 48-49 realized in 48-49. Rs. 10230
-----Do----- for 47-48 to be realized in 48-49. Rs. 10230

Under proviso to section 37 of the Ele. Edu Act. 4970
Advance sanctioned by Government to make up the deficit in G.O. No. Ms. 688 Ebn dated 30-3-48 paid in 48-49. 13500

Last payment of arrears toll compensation to meet the deficit in E. E. Fund. 5420

Arrears toll compensation realized in 47-48 intended for E. E. Fund but wrongly credited in 47-48. to General Account under communications transferred by a Transfer entry. 5417

Total 33451

Actual demanded for I Half year the revised rate of tax. 17420

-----Do----- II half year 17420

Arrears 265

33405 33400

School fees 400
Other receipts 90
Contribution from General Funds 8000
Deduct refunds -100

Ordinary receipts Total 9721

Capital Receipts 9721

For forming a play ground (grant anticipated as per D. P. Is' Ref No. 1092 B.1.48 dated 12-2-48) 5000
Total Receipts Ordinary & Capital Receipts 10221

Opening Balance. 21037

Total including O.D. 81152

Expenditure.

Staff Salaries and allowances Pay D.A. 40000

Others and servants Pay 13300

40000

- 2 -

	D.A.	1880
Contributions to Provident Fund	D	1600
Collection charges		900
House rent		900
Other items (Contingency)		1051
Repairs to Furniture		101
Library books and maps		50
Other items		200
Repairs to buildings		3100
Repayment of the loan 1st instalment of Rs.13500		2725
Expenditure ordinary total		74345
Expenditure on play ground from the grant to be sanctioned.		5000
Ordinary and Capital Total		79345
Closing balance : Surplus		1809
BUDGET ESTIMATE FOR 1949 - 1950.		

Opening Balance 1809
Education tax 36540
added 5% to the 48-49 Figures in view of the increase anticipated in the quinquennial Revision to come into force from 1-4-49. 400
60

School fees.

Other receipts

Government Grants.

Compensation for loss of income from Prof. tax 3684

Under section 37 of the Ele. Edu Act anticipated contribution on the receipts for the year 47-48. 10230

Under the proviso to section 37 of the Ele. Edu Act. 4970

Contribution from General Funds 8000

Deduct Refunds -100

Total receipts ordinary 63784

Receipts capital NIL

1880
1800
900
900
1500
100
50
200
3100
375
74345
5000
73345
1809
1809
1809
32540
400
60
3284
10330
4870
8000
-100
63784
NIL

Contributions to Provident Fund
Collection charges
House rent
Other items (Continued)
Repairs to Furniture
Library books and maps
Other items
Repairs to buildings
Repayment of the loan 1st instalment of Rs. 13500
Expenditure ordinary total
Expenditure on play ground from the grant to be sanctioned.
Ordinary and Capital Total
Closing balance : Surplus
BUDGET ESTIMATE FOR 1948 - 1950
Opening Balance
Education tax
added 5% to the 48-49 figures in view of the increase anticipated in the commercial revision to come into force from 1-4-49.
School fees
Other receipts
Government Grants
Compensation for loss of income from Prof. tax
Under section 37 of the E.A. Act
anticipated contribution on the receipts for the year 47-48.
Under the proviso to section 37 of the E.A. Act.
Contribution from General Funds
Budget Returns
Total receipts ordinary
Receipts capital

Total receipts ordinary and capital
Opening balance
Total including O. B.
Expenditure ordinary
Staff
Salaries and allowances
Masters
Clerks and servants
Contribution to Provident fund
Collection charges
House rent
Other items
Furniture and apparatus
Library books and maps
Other items
Repairs to buildings
Repayment of loan
Pay
D.A.
Pay
D.A.
Total
Capital
Total expenditure ordinary and capital
Closing Balance

Note:- No provision has been made for repairs to rent free buildings as no school is housed in rent free buildings.
Due provision has been made with regard to staff equipment and accommodation.
The variations in the figures under staff salaries and allowances between actuals of 47-48 and Revised estimate for 48-49
50810-Actuals 47-48
59300 Revised 48-49
4612 Act The enhanced D.A. was paid in 48-49
47-48. covering 3 months in 47-48.
3970 Rev 48-49.
Revised scales of pay were paid in 1948-49.

83784
1809

88883

38800
18700
3030
1870
1600
900
1000
1200
1000
1000
50 200
300
3700
3725

74775
MII

Pay
D.A.
Pay
D.A.

Total receipts ordinary and capital
Opening balance
Total including O. B.
Expenditure ordinary
Staff
Salaries and allowances
Masters
Clerks and servants
Contribution to Provident fund
Collection charges
House rent
Other items
Furniture and apparatus
Library books and maps
Other items
Repairs to buildings
Replacement of loan

Total
Capital

Total expenditure ordinary and capital

Note: - No provision has been made for repairs to rent free buildings as no school is housed in rent free buildings.

The provision has been made with regard to staff equipment and accommodation.

The variations in the figures under staff salaries and allowances between actuals of 47-48 and Revised estimate for 48-49

60810-Actuals 47-48
59300 Revised 48-49

4612 Act The enhanced D.A. was paid in 48-49
47-48 covering 3 months in 47-48.

3970 Rev 48-49.

Revised scales of pay were paid in 1948-49.

1. General purposes $5\frac{7}{8}\%$ on the annual value per half year
 2. Water tax $1\frac{1}{2}\%$ do
 3. Scavenging tax $1\frac{1}{4}\%$ do
 4. Education tax $2\frac{5}{8}\%$ do
 5. Lighting tax $\frac{1}{4}\%$ do
- $11\frac{1}{2}\%$

Item 4. It was increased by $2\frac{1}{2}\%$ annual to meet the extra expenditure on establishments owing to the revised scale of pay ~~and~~ from 1-1-48 by Government in their order No. Ms. 680 Edu dated 30-3-48.

Elementary Education.

Total receipts including contribution from General Account-Ordinary.	Actual Receipts	46-47	48057
		47-48	35505
	Revised Estimate	48-49	97241
	Budget Estimate	49-50	63784
Total expenditure		46-47	52925
		47-48	72290
	R.E.	48-49	74345
	B.E.	49-50	74775

Receipts from taxes 1949 - 1950.

Property tax general	84800
Scavenging tax	18160
Lighting tax	3570
Education tax	36540
Water Tax	21630

	164700

L. Lalram
15.12.48

Receipts.

Budget Estimate
1948-1949.

OPENING BALANCE.	Ordinary Capital.	1730 1350
General taxation & Mis. Revenue.		10307
Management		1230
Communications		54400
Education Other than Elementary		10740
Public Health		23300
Remunerative Enterprises		17400
Total:-		210140

Deduct amount transferred to Capital.	12000
Contribution to lighting Account	3000
Water Supply & Drainage	10000
Elementary Education Account	3000
Town Planning Account.	3000

Total Deduction:- 36000

Total nett General Account	174140
Capital Receipts from Ordinary	12000
Communications Dustless surfacing	6710
Diversion from Water Supply Fund	...
Proceeds of old lorry	1200
	19910

Total receipts Ordinary & Capital 194050

Total Income Ordinary Opening Balance. 225470

EXPENDITURE ORDINARY.

I. Management	27630
II. COMMUNICATIONS	49780
III. EDUCATION OTHER THAN Ele.	18720
IV. PUBLIC HEALTH	74300
V. REMUNERATIVE ENTREPRISES	10720

Total Ordinary Capital Expenditure Communications 181150 23420

5. Lighting tax	111
4. Education tax	2
3. Scavenging tax	11
2. Water tax	11

Item 4. It was increased by 2 1/2 annual to meet the extra expenditure on establishments owing to the revised scale of pay from 1-1-48 by Government in their order No. Ms. 680 Hdn dated 30-3-48.

Elementary Education.

Total receipts including contribution from General Account-Ordinary.	46-47
Actual Receipts	47-48
Revised Estimate	48-49
Budget Estimate	49-50
Total expenditure	46-47
	47-48
	48-49
	49-50

Receipts from taxes 1949 - 1950.

Property tax General	84800
Scavenging tax	18160
Lighting tax	3270
Education tax	3640
Water Tax	21630
	164700

12.15.48

14350		
2500		
62650	66700	
214170	248000	267815
10800	21877	- 9078
480	3324	3324
225470	274691	262561

Commissioner

Compensation for fee income foregone.

Subsidy for 46-47 & 47-48 expected in 48-49 as per G.O. 2190 Edn. dated 10-10-47 and admitted provisionally in G.O. Ms. 278 L.A dated 18-2-48 sanctioning the General Budget of 48-49. 6000

6235

For 49-50 half the cost on Sec. Education during 48-49 G.O.No.2190 Edn. dated 10-10-47 dated 2650 Edn. dated 12-12-47

PUBLIC LIBRARIES.

Library Grant for 48-49 promised in G.O. 1217 Edn. dated 15-5-1948 300

Grant for 47-48 credited in 48-49 only. 175

475

V. PUBLIC HEALTH.

Subsidy for anti malarial work Tentative credit permitted in G.O.No. Ms. 278 L.A. dated 18-2-48 for 49-50 tentative credit taken. 6000

2000

Contribution from Government for the maintenance of maternity & Child Welfare Centres & of the expenditure of 47-48 R.No.28338-2 M/48 dated 31-8-48 of the D.P.H. for 49-50(1/4 of 2460) 569

Grant on the extension of C.W.C.tentative

C. ELEMENTARY EDUCATION ACCOUNT.

Government grant under section of the Ele.Education Act 48-49 represent contribution for 46-47 and 47-48 contribution for 46-47 has already been received. 20460

Under proviso to section 37 of the Ele. Edn. Act sanctioned in G.O. No.1584 dated 18-6-48. 4970

Advance from Government to make up the deficit in the closing balance of the Elementary Education account G.O.Ms. 688 Edu dated 20-3-48 1350

Arrear Toll Compensation. Sanctioned in G.O.No.1097 L.A. dated 2-6-48

Sanctioned for the arrear 47-48 wrongly credited in 47-48 under Communications G.O.768 L.A. D/ 25-6-47.

Capital.

Government grants Director of Public dated 17-2-1948

Water Supply

Grant from Government & grant for
the capital scheme. G.O. Ms. 2015
P.H. dated 14-6-1948.

24400

Receipts - Capital - A General Account.

Diversion from water supply fund 35000
sanctioned in G.O. R.L. 383 L.A. dated
29-5-47.

II. COMMUNICATIONS Other

Roads - Government grants. For the 6660
work completed in 47-48 - & Grant.

Surface dressing of roads under 5 21360
year programme - loan 21360
Grant

Tentatively taken credit of

ANNEXURE IV.
COCHIN MUNICIPALITY.
HALF YEARLY RATES OF TAXATION 1949 - 1950.

Tax for General purposes $5\frac{7}{8}\%$ on the annual rental value of
G.O.No. 1407 L.A. dated 13-2-47

Water Tax $1\frac{1}{2}\%$ do

Scavenging tax $1\frac{1}{2}\%$ do

Education tax $2\frac{5}{8}\%$ G.O.No.688 M.S.Edn dated 30-3-48

Lighting Tax $\frac{1}{4}\%$ on the annual rental value of
ties.

Tax on buildings and Lands occupied by appurtenant to Buildings
other than those occupied by or appurtenant to Buildings or
used for agricultural purposes and lands exclusively used for
purposes.

Ward No. 1. Vypin area is exempt from the levy of

Profession tax is levied at the maximum rate as specified in
16 of schedule IV of the Madras District Municipalities Act.

Vehicle and animal tax are also levied at the maximum rate
specified in Rule 20 of the schedule IV of the Madras District
Municipalities Act.

ANNEXURE 2.

COCHIN MUNICIPALITY 1949 - 1950.

Details of contingent charges.

1. Management.		
3. Contingencies other items		Rs. 2800/-
Insurance on Buildings	200/-	
Typewriter cleaning	60/-	
Repairs to furniture		
Lighting charges and other Miscellaneous items.	1740	
Telephone charges	200	
Uniforms to peons	600	
	2800	
II. Communication		Rs. 100/-
Drawing instruments repairs to furniture etc.		
III. Education other than Elementary		
Secondary schools		Rs. 250/-
Stationery & other Mis expenses		
IV. Public Health - Epidemic & Endemic diseases Small pox		
Contingencies		Rs. 500/-
Watchman, attendant, Diet & other Mis. items.		
Plague		Rs. 300/-
Cyanogas repairs to Pumps traps, rat baits etc.		
<u>Cholera.</u>		
on		
Mis Expenditure/maintenance patients		Rs. 200/-
<u>Malaria.</u>		Rs. 100/-
D.D.P. oil, pumps, repairs and other expenses.		
<u>Public Conservancy.</u>		
Contingency		
Repairs to carts & Bins	800	
purchase of baskets, buckets, kudus etc	900	
Tax on lorry 2 Quarters	200	
Repairs to Lorry	100	

Details of Contingencies

I. Management

3. Contingencies other items	
Insurance on Buildings	200/-
Typewriter cleaning	50/-
Repairs to furniture	
Lighting charges and	1740
other Miscellaneous	
Items.	
Telephone charges	200
Uniforms to peons	600
	2000
	2000

II. Communication

Drawing instruments repairs	
to furniture etc.	
Education other than elementary	
Secondary schools	
Stationery & other M.S. expenses	

IV. Public Health - Epidemic & Endemic Diseases Shell box

Contingencies	
Watchman, attendant, Diet & other M.S. items.	
Plague	
Cyanogen repairs to pumps	
traps, rat baits etc.	

Cholera

on	
M.S. expenditure maintenance patients	
Water.	
L.P. oil, pumps, repairs and other expenses.	

Public Conservancy

Contingency	
Repairs to water & lines	
purchase of buckets, pumps etc.	
on for water	

Private Scavenging.

Buckets, Brooms etc

Rs. 500

C. Elementary Education Contingencies.

Rs. 1000

Stationery to schools & Water charges.

D. Water supply contingencies

Rs. 1000

Soda ash, purchase of spares to P.F. & repairs to pipe lines & maintenance.

AMOUNT OF PAY.

Designation No. Scale Pay D.A. C.A. Total

20

Chairman 1
Conveyance Allowance. 19 19 222-0-0
330-0-0

MANAGEMENT ESTABLISHMENT

Commissioner 1 150-5-200 155 34 13-8-0 212-8-0
Leave salary 30-0-0
& P.F. Con-
tribution. 248-8-0 3000

OFFICE

Manager 1 75-3- 90-5-105 95 24 9 128-0-0

Division 1 70-3- 85-5-100 73 24 9 1
Special Pay 5
Leave salary 15-2-0 126-2-0
contribution
Etc.

Lower Divn. 7 45-2- 85 63 24 9 222-0-0
Clerks. 3 on Rs. 51 22 9 246-0-0
3 on Rs. 45 22 9 76-0-0
1 on Rs. 57 22 9 88-0-0

Attenders 2 24-1-32-1-35 29 19 4-8-0
1 on Rs. 26 19 4-8-0 40-8-0
1 on Rs.

Peons 6 16-1-25 21-2-0 19 2-11-0 42-3-0
1 on Rs. 21-0-0 19 2-11-0 42-11-0
1 on Rs. 17-8-0 18 2-11-0 76-6-0
2 on Rs. 18-0-0 18 2-11-0 77-6-0
2 on Rs.

Sweeper Cum 1 12-8-0 Fixed 12-8-0 18 0-14-0 31-6-0
Gardener. 1325-2-0

Allowance for cashier at Rs.4/-
peon Rs.2/- per month.

allowance at 5%
general Estt including
Commissioner.

Collection
Establishment.

Rev.Inspr.	1	45-2-25	55	22	9	90	10-0
Cycle allowance			4				
Bill Collectors.	5	30-2-5-1-55					
		1 on Rs.	48	22	4-8-0	74-8-0	
		1 on Rs.	36	19	4-8-0	59-8-0	
		3 on Rs.	34	19	4-8-0	172-8-0	4120
Rev.Inspr's Peon	1	16-1-25	17	18	8-11-0	37-11-0	
Leave allowance at 5%						344- 3-0	
						207- 0-0	
Total Collection Establishment.						5417- 0-0	

II. COMMUNICATION.
Engr. other staff.

P.W. Supervisor	1	100-5-150	120	29	13-8-0	166-8-0	
Cycle allowance			4				
P.W. Maistry	1	20-1- 30	29	19	2-11-0	50-11-0	2606-0-0
						217- 3-0	
Lorry Driver for now watering for 6 months.	1	35-1-45	38	19	4- 8-0	61-8- 0	
Cleaner	1	Rs.15 Fixed	15	18	0-14-0	33-14-0	572-0-0
						95- 6-0	

Rest House.

T.B. Caretaker	1	Rs.15 Fixed	15	19	0-14-0	33-14-0	572-0-0
Leave salary at 5%							3750-0-0
							188-0-0
Total Engineering staff							3940-0-0

ERRY STAFF.

isor	1	45- 2- 85	45	22	9	76-0- 0	
	3	35- 1- 45	35	19	4-8-0	165-2- 0	
	3	45- 1- 55	45	22	4-8-0	214-8- 0	
	4	20- 1- 30	20	18	0-11-0	1692-12	
asters	4	30- 2- 50-1- 30	30	19	4- 8- 0	21- 0- 0	
	3	20- 1- 30	20		0-11-		
	1	Rs.15 Fixed					

Leave Allowance at 5%

Total Communication

772- 2- 0
15526-12- 8
15530- 0- 0
3940
15530
19470

19470

SECONDARY EDN.

Headmistress	1	75-5-145	115	27	13-8-0	155-8-0	19
Sec. Grade Assts	8	45-2-85					
		2 on Rs.	63	126	48	18-0-0	192-0-0
		1 on Rs.	53	53	22	9-0-0	84-0-0
		1 on Rs.	61	61	24	9-0-0	94-0-0
		1 on Rs.	57	57	22	9-0-0	88-0-0
		1 on Rs.	49	49	22	9-0-0	80-0-0
		2 on Rs.	47	47	22	9-0-0	78-0-0
Music Mistress	1	40-1-70	42	22	9-0-0	80-0-0	
Malayalam Pandit	1	40-1-60	40	21	9-0-0	70-0-0	
Peon	1	16-1-25	19	18	2-11-0	39-11-0	
Watchman	1	Fixed	7-8-0	18	-----	25-8-0	
		40-1-70					
Hindi Pandit	1	40-1-70	40	22	9-0-0		

Leave salary at 2 1/2%

Total Sec. Edn.

Public Library.

Librarian Junior							
Grade	1	24-1-32-1-35	24	19	4-8-0	47-8-0	
Part Time							
Librarian	1	No. 3. Fixed	3			3-0-0	

Leave allowance at 5%

Radio Operator 1 Rs. 6 Fixed

Total Edu other
than Ele.

606
30
606
708

13048
708

13756

13756

04

IV. P.M.

Municipal Health
Officer leave
salary contribution.

50- 2- 0

75- 2-

Conveyance allowance

16- 0- 0

Peon	1	16- 1- 25	17	18	2-11-0	37-11-0
Attender	1	24- 1- 32- 1- 35	25	19	4- 8- 0	42- 8- 0
						86- 3- 0

Leave allowance at 5%

Small Fox Staff.

Vaccinators

2 30- 2- 40- 1-45.

1 on Rs. 45	45	22	4- 8- 0	71- 8- 0
1 on Rs. 34	34	19	4- 8- 0	57- 8- 0

Leave allowance at 5%
fixed
Special pay for 2
@ Rs.5 P.M.

Sanitation Public
Conservancy.

Sanitary Inspectors	2	60- 3- 120				
1 on Rs. 120		120	29	9-0-0	1539-0-0	
1 on Rs. 90		90	24	9-0-0	123- 0-0	

Cycle Allowance @ Rs.4/
Leave Allowance @ 5%

8

8- 0-0 3468-0-0
289- 0- 0 173-0-0

Total Sanitary Insps.

3641-0-

other
conservancy/Staff.

Sanitary Peons	5	16- 1- 25				
2 on		19/8	18	2-11-0	80- 6-0	
1 on		18/-	18	2-11-0	38-11-0	
1 on		18/8	18	2-11-0	39- 3-0	
1 on		16/8	18	2-11-0	37- 3-0	

195- 7-0

Leave allowance at 5%
Special pay at Rs.2 for 4 peons

2559-

Public Conservancy Others.

Sweepers 33 @ Rs.10 each
 Cartmen 5 @ Rs.12-8-0
 1 @ Rs.11-4-0
 Public Scavengers 32 @ Rs.15/-
 D.A. for 76 at
 Rs.18/-

380-0-0
 63-8-0
 11-4-0
 480-0-0
 1368-0-0

2302-12-0.7763

Leave salary at 5%
 Total Public Conservancy

27639
 1381
 29014

Lorry staff to be debited for 6 months removal of rubbish

572

Leave allowance at 5%

29

601

Private Scavenging

Peons	4	16-1-25	19 18	2-11-0	39-11-0
		1 on Rs.	18/8 18	2-11-0	39-3-0
		1 on Rs.	18 18	2-11-0	38-11-0
		1 on Rs.	17/8 18	2-11-0	38-3-0
					155-12-0 1869

Leave allowance at 5%
 Special allowance at Rs.2 for 4

93
 96

Coolis	31 on Rs.45	15 18	1023-0-0
	13 on	11/4 18	380-4-0 16839

1403-4-0-942

Leave allowance at 5%

19739

Total Private scavenging

Birth & Death
 Registration Staff.

Birth & Death
 Registrar. 1 35-1-45

48 22 4-8-0 74-8-0 894

Leave allowance
 at 5%

45

Total

939

0470 0-0
070 0-0
2744 0-0

total lighting

pipe line
fitter 1st
Grade.

Drainage.

Leave allowance @ 5%

E. Town Planning.

Cycle Allowance

Blank 45-2-25
1 45-2-25

Pension
 Leave Salary
 Contribution
 Total Tax Planning

4673-0
4601 0-0

Total Public Conservancy leave salary of \$5

Private Secvenging

Special allowance at \$1
Leave allowance at \$1

Total Private Savings

Birth & Death
Register.

Birth & Death
Registrar.
1 22-1-45
49 22 4-2-0
Daily allowance

Designation No. Scale of pay Pay D.A. C.A. Total

E.M.H.E. School.

Headmaster	1	40-12-55-2-70	53-2-0	22	9	89-2-0
Duty Allowance			5-0-0			
Sec. Grade Teachers.	3	2 on Rs. 1 on Rs.	41-2-0 43-0-0	22 22	9 9	145-0-0 74-0-0
H.E. Grade Teachers	17	30-1-45 1 on Rs. 1 on Rs. 1 on Rs. 1 on Rs. 6 on Rs. 4 on Rs. 2 on Rs. 1 on Rs.	42-0-0 32-0-0 36-0-0 37-0-0 31-0-0 32-0-0 34-0-0 35-0-0	22 19 19 19 19 19 19 19		4-2-0 62-0-0 4-2-0 61-2-0 4-2-0 59-2-0 4-2-0 60-2-0 4-2-0 327-0-0 4-2-0 222-0-0 4-2-0 115-0-0 4-2-0 52-2-0
Lower Ele.	1	23-1-33	32-0-0	19	2-11-0	53-11-0
Malayalam Pandit.	1	40-12-55-2-75	43-0-0	22	9-0-0	74-0-0
Weaving Instructor	1	30 Fixed	30-0-0	19	2-11-0	51-11-0
Peons	2	16-2-25 1 on Rs. 1 on Rs.	16-2-0 16-0-0	13 13	2-11-0 2-11-0	37-2-0 36-11-0

Leave salary at 2 1/2%

M.H.E. School.

Headmaster & 2 Sec. Grade Assistants.	3	40-12-55-2-75 1 on Rs. 2 on Rs.	46-0-0 43-0-0	22 22	9 9	77-0-0 148-0-0
H.E. Grade	7	30-1-45 1 on Rs. 3 on Rs. 3 on Rs.	36-0-0 35-0-0 31-0-0	19 19 19	4-2-0 4-2-0 4-2-0	50-2-0 175-2-0 163-2-0
L.E. Grade	1	23-1-25	27-0-0	19	2-11-0	48-11-0
Peon	1	16-2-25	17-2-0	19	2-11-0	39-11-0

Leave allowance

Maternity Child Welfare Staff.

Midwife 2 1 on Rs. 45
1 on Rs. 39

45 22 448-0 71-
39 19 4-8-0 62-
0-10-

Fixed allowance
@ R.5/- for 2
Midwives.

144-0 -0

Leave allowance at 5%

Female Attend- 1 Fixed pay
ant.
Leave allowance
Total Maternity
& Child Welfare
staff-

1 1 on 15 15 18 0-14-0 33-14-0 40-

Burial Ground
Watchman

Leave allowance
@ 5%

Total Burial Ground
Watchman

V.R.E.

Land Development
Town Surveyor 1
Town Surveyor
Leave salary
contribution
Compensatory
Allowance.
D.A.
Chairman
Cycle Allowance

27-5-8

4-8-0
12-8-0
31-0-0 78-13-8 946-4-0
4-0-0 946-4-

Tree Planting.

Gardener 1 Fixed Pay
Leave allowance at 5%

12/8 18 22-2-8 30-2-0

Slaughter House.
Cooly 1
Leave allowance

Fixed 15

15 13 31-0-0

Total

Lighting.

1 24-1-32-1-35

25 19 4-0-

Supdt.

Lighting
Coolies.

5 4 on Rs
1 on Rs.

132
25

Advance of
Headmaster at
Rs.5/-

22

60-0-0

8809-2-0

8810-0-0

St. John Pattom
School.

Headmaster	1	40-12-55-2-75	47-8-0	22	9-0-0	78-2-0
Sec. Grade.						
H. E. Grade	7	30-1-45				
Assistants.		1 on Rs.	40-0-0	21	4-8-0	65-2-0
		1 on Rs.	38-0-0	19	4-8-0	61-2-0
		2 on Rs.	37-0-0	19	4-8-0	121-0-0
		3 on Rs.	37-0-0	19	4-8-0	166-2-0
				28		

Deon	1	16-1-25	19-0-0	18	2-11-0	39-11-0
						532-11-0

Leave salary @ 2 1/2%

Duty Allowance to
Headmaster

160-0-0

60-0-0

6612-4-0

or 6620-0-0

Thamaraparamba school.

Headmaster	1	40-12-55-2-70	47-0-0	22	9-0-0	78-2-0
Sec. Grade						
H. E. Grade	8	30-1-45				
	1 on		42-0-0	22	4-8-0	68-2-0
	2 on		36-0-0	19	4-8-0	119-0-0
	1 on		31-0-0	19	4-8-0	54-2-0
	1 on		30-0-0	19	4-8-0	53-2-0
	1 on		32-0-0	19	4-8-0	55-2-0
	2 on		34-0-0	19	4-8-0	115-0-0

Grade	1	23-1-33	33-0-0	19	2-11-0	54-11-0
						599-3-0
	1	16-1-25	17-0-0	18	2-11-0	37-11-0

allowance at 2 1/2%

allowance at Rs.5/-

7190-4-0
452-4-0

7642-8-0

190-0-0
60-0-0

7900-0-0

50-3-0 22

Leave salary at 2 1/2%
Duty Allowance of H.M.
at Rs.5/-

Beach School.

H.M. Sec. Grade.	1	40-1 1/2-55-2-70	47-8- 0	22	9	78-8- 0
H.E. Grade	5	30-1-45				
		1 on Rs.	42-0- 0	22	4-8-0	68-8- 0
		1 on Rs.	36-0- 0	19	4-8-0	59-8- 0
		1 on Rs.	37-0- 0	19	4-8-0	60-8- 0
		1 on Rs.	34-0- 0	19	4-8-0	57-8- 0
		1 on Rs.	32-0- 0	19	4-8-0	55-8- 0
Peon	1	16-1-25	19-0- 0	18	2-11-0	380-0- 0

Leave allowance at 2 1/2% *

Duty Allowance of the
Headmaster at Rs.5/-

Muslim Girls
School.

Headmaster & 3 Assts.H.E. Grade.	4	30-1-45				
		1 on Rs.	34-0- 0	19	4-8-0	57-8- 0
		1 on Rs.	35-0- 0	19	4-8-0	58-8- 0
		1 on Rs.	33-0- 0	19	4-8-0	56-8- 0
		1 on Rs.	32-0- 0	19	4-8-0	55-8- 0
Arabic teacher	1	Rs.15 Fixed	15-0- 0	18	2-11-0	35-11-0
Peon	1	16-1-25	18-0- 0	18	2-11-0	38-11-0

Leave allowance at 2 1/2%

Duty allowance of H.M. at Rs.5/-

Pattahom School.

Headmistress & 5 Assts.	5	30-1-45				
		2 on Rs.	40-0- 0	21	4-8-0	131-0- 0
		1 on Rs.	38-0- 0	19	4-8-0	110-0- 0
		2 on Rs.	31-0- 0	19	4-8-0	110-0- 0
		1 on Rs.	31-0- 0			

Leave Allowance of H.M. at Rs. 5/-

Beach School.

H.M. Sec.
Grade.

H.E. Grade

40-11-55-2-70 47-0-0 33 0 32-0-0
30-1-45 2

1 on Rs.
1 on Rs.
1 on Rs.
1 on Rs.
1 on Rs.

43-0-0
36-0-0
37-0-0
34-0-0
30-0-0

4-8-0 68-0-0
4-8-0 60-0-0
4-8-0 60-0-0
4-8-0 57-0-0
4-8-0 55-0-0

Room

16-2-25 1

Leave Allowance at Rs. 5/-

Duty Allowance of the
Headmaster at Rs. 5/-

Malim Giris
School.

Headmaster &
3 Assts. H.M.
Grade.

30-1-45 4

1 on Rs.
1 on Rs.
1 on Rs.
1 on Rs.

34-0-0
35-0-0
33-0-0
32-0-0

4-8-0 67-0-0
4-8-0 62-0-0
4-8-0 60-0-0
4-8-0 55-0-0

Arabic teacher
Room

Rs. 15 fixed 1

16-2-25 1

15-0-0 35-11-0
18-0-0 38-11-0

Allowance at Rs. 5/-

Leave Allowance of H.M. at Rs. 5/-

Malim Giris
School.

Headmaster &
3 Assts. H.M.
Grade.

30-1-45 4

1 on Rs.
1 on Rs.
1 on Rs.
1 on Rs.

40-0-0
37-0-0
36-0-0
35-0-0

Leave Allowance of H.M. at Rs. 5/-

Duty Allowance of
Headmaster at Rs. 5/-

0-11-0
391-14-0

29

4800-
or 4800-

ANNEX

PART IV

COCHIN

MUNICIPALITY.

HALF YEARLY RATES OF TAXATION 1949 - 1950.

Tax for general purposes $5 \frac{7}{8} \%$

On the annual rental value of properties. G.O. No. 1407 I. dated 13-8-1947.

Water tax $1 \frac{1}{2} \%$

Do

Scavenging tax $1 \frac{1}{4} \%$

Do

Education tax $2 \frac{5}{8} \%$

G. O. No. 68 Ms. Edn dated 20-2-

Lighting tax $\frac{1}{4} \%$

On the annual rental value of properties.

$11 \frac{1}{4} \%$

Tax on buildings and Lands occupied by and appurtenant to buildings and sheds other than those occupied by or appurtenant to buildings or exclusively used for agricultural purposes and lands exclusively used for agricultural purposes.

Ward No.1. Vypin area is exempt from the levy of water tax.

Profession tax is levied at the maximum rate as specified in Rule 16 of schedule IV of the Madras District Municipalities Act.

Vehicle and Animal tax are also levied at the maximum rates as specified in Rule 20 of the schedule IV of the Madras District Municipalities Act.

H.F.6 Cps. 6/12/A

Chalapathi
Commissioner 15/2/48

H.F. & C. 6/13/4
 Act.
 specified in Rule 20 of the schedule IV of the Madras District Municipalities Act.
 Vehicle and Animal tax are also levied at the maximum rate as specified in Rule 20 of the schedule IV of the Madras District Municipalities Act.
 Profession tax is levied at the maximum rate as specified in Rule 20 of the schedule IV of the Madras District Municipalities Act.
 Ward No. 1.
 Vypin area is exempt from the levy of water tax on buildings and lands occupied by and appurtenant to and sheds other than those occupied by or appurtenant to and exclusively used for agricultural purposes and lands exclusively used for agricultural purposes.
 II
 Lighting tax
 Education tax
 Sewerage tax
 Water tax
 Tax for general purposes

details regarding the provision for payment of arrears of D.A. to staff to the staff.
 -0-0-0-0-
 Management Commissioner 42-49 430
 Management 2620
 Communications 820 5900
 Education other than Ele. 3985
 Public Health 33520
 Remunerative Enterprises 460
 Lighting Account 570
 Elementary Education 21180
 Water Supply & Drainage 7007 24503
 Town Planning .580
 29215
 8145
 31
 40-50 410
 240 Lighting coolie charged & in 20470 communications in 1949-50.
 1150- Provided for 22703 the inferior servants who are now getting a fixed pay without allow.
 77605-cc.
 Note:- The slight variation is due to payment of arrears of D.A. to staff during 48-49
 Commissioner

2418

2418

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Details of capital expenditure provided from the General Account Ordinary in the Revised Estimate for 48-49 and the Draft Estimate for 49-50.

1948-49	Stage of each work	Whether technical sanction obtained	Amount of expenditure incurred upto date.
Rs. 43700	Purchase of 2 Boats (Diversion from Water Supply Funds Rs. 35000)	Yes Rs. 35000	34294
Rs. 1500	Acquisition of land for Road Widening.		1386
Rs. 2000	Providing Electric Lights to scavengers quarters.	Y E S	1200
Rs. 1900	New carts & Bins for Public Health Department		1316
Rs. 11050	Purchase of lorry & body building.		8946
Rs. 2500	Forming a park & Radio		

Head of account to which the pay of the establishment is debitable.

Designation of the Post.

Sanctioned strength in each scale.

Scale of

A. General Account

- 1. Management
- 1. General Establishment

Commissioner

1

150- 5 - 200

Manager

1

.75- 3- 90-5-105

Upper Division Clerk

1

70-3-85-5-100

Lower Division clerks.

8

45-2-85

Attenders

2

24-1-32-1-35

Peons

6

16-1-25

Masalchi

1

12-8-0 Fixed

Municipal Revenue Inspector.

1

45- 2- 85

2. Collection Est.

Bill Collectors

5

30-2-50-1-55

Peon

1

16-1-25

II. Communication
(2) Others

P. W. Supervisor

1

100- 5- 150

P. W. Maistry

1

20-1-30

*Lorry Driver

1

35-1-45

(3) Other roads
(a) Maintenance

Cleaner

1

Rs.15 Fixed

*Only 6 months pay of Lorry Driver & cleaner is debited to II Communication for the remaining 6 month it is debited to IV P.H. as the lorry is used for road watering & Removal of rubbish.

5) Rest House

T.B.Caretaker

1

Rs.15 Fixed

6) Ferry

Supervisor

1

Syrangs

3

45-2- 85

Drivers

2

35-1-45

Checkers

1

Jetty Masters

1

Oilmen

1

Basecars

1

Watchman

1

III. Education other than H.E.
1) School
2) Staff
Salaries and allowances
Masters

Headmaster

1

Sec. Grade Teachers

1

Music teacher

1

Malayalam Pandit

1

Hindi Teacher

1

70

Details of capital expenditure provided from the General Account Ordinary in the Revised Estimate for 1950-51 and the Draft Estimate for 1950-51.

Amount of expenditure incurred up to date.	Whether technical sanction obtained	Stage of each work	1949-50
1950	Yes No	Purchase of 2 Boats (Drivers) along from water supply P.W.D. Rs. 25000	12700
1950	Yes No	Acquisition of land for Road widening.	1200
1950	Yes No	Providing Electric Light to scavenger quarters.	2000
1950	Yes No	New carts & bins for Public Health Department	1900
1950	Yes No	Purchase of lorry & body	11050
1950	Yes No	Rebuilding a part of Radio	2500

iii) Maintenance of burial & burning Ground. Burial Ground Watchman. 1 Rs. 15 Fixed

a) Staff

V. Remunerative Enterprises.

5. Land Development

1) Staff Town Survey etc Rs. 78-13-8 as contribution on T.S. Estt.

4) Tree Planting

1) Staff

Salaries & Allowances Gardener 2 Rs. 12-8-0 Fixed

3) Slaughter House

1) Staff pay & allowances Slaughter House Cooly. 1 Rs. 15 Fixed

B. LIGHTING.

Salaries & Allowances Lighting Supdt. 1 24-1-32-1-35

Lighting Coolies 5 4 @ Rs.15/- per month 1 at Rs.7/8/- do -

D. Water Supply & Drainage.

Pipe Line Fitter I Grade. 1 35-2-45-1-50

Maintenance

a) Staff

Salaries & Allowances

Turncock 1 15-1-25

Cleaners 2 Rs.15/- Fixed

Watchman 1 Rs.15 Fixed

Allowances Peon 1 Rs. 16-1-25

Coolies 10 Rs. 12-8-0 Fixed

Town Planning & Building Inspector 1 70-2-15

Town Planning & Buildings.

1 16-2-75

1 16-2-75

1 16-1-75

COCHIN MUNICIPALITY - BUDGET ESTIMATE FOR 1949- 1950.

EXPENDITURE ON PUBLIC HEALTH.

Ordinary receipts excluding Govt grants under the General Account. 197285

Under the following accounts excluding Government grants and contributions from General Accounts.

B. Lighting Account Ordinary 3190

C. Elementary Education Account Ordinary 37000
19980

D. Water Supply & Drainage Account ordinary 800

E. Town Planning Account Ordinary 258255

C. Total ordinary receipts under all accounts 258255

D. Account to be earmarked for expenditure on Public Health i.e. 30% on above 774763

E. Deduct provision made for water supply & Drainage Expenditure. 35650

---- Do ---- Under Town Planning Expenditure 2530

Provision to be made under General Account D.E. * 38180

* 39296

77460

Provision actually made in 44.8%

87 83

37

M.	Fl.	Yds.
1	2	76
3	6	148
1	1	188
15	2	120
4	5	111

50000

23000

H. L. Palmer
Commissioner

Commissioner

The total mileage of roads under each class and the mileage to be repaired amount necessary for their maintenance.

Total mileage under each class

M.	FL.	Yds.
1	2	76
3	6	148
1	1	188
15	2	180
4	5	111
19	7	297

Colas dressed road
Water bound macadam roads
Gravelled roads

Mileage proposed to be repaired
The amount necessary for the maintenance of roads.
Amount proposed to be spent.

Municipal Office,
Cochin, 8-12-48. H.R.E. Cps. 8/12/48

EXTRACT from L.A. Department's file relating to the B.E. for 1949-50 - Cochin Municipal Council.

9. Contribution to other accounts.

(b) Elementary Education Account. The estimates provide for the standard contribution of Rs.8,000 to the Ele.Education Account. The A.T.C. sanctioned in the current year has been permitted to be adjusted to the E.E. Account. The Council has accordingly taken credit for the A.T.C. in the R.E. of the E.E. Fund for 1948-49. The E.E. Account for 1949-50 is expected to close with a deficit of Rs.9,182. The General Account is not in a position to contribute any amount towards the deficit. The Council has applied for a grant towards the deficit. This is a matter for consideration in E & P.H. Department.

Para 9 above : Contribution from General funds to E.E. Account: Pending orders on the E.E. Budget, the proposed contribution may stand.

J.B.H.
14.2.49.

39 3987

E+OH (C) Dep

Sub: B.E. for 1949-50 - E.E. Fund - Ml. cl. Cochin

Orders passed.

Ref: From the Commr. Cochin Mills, No. 7605/48 d. 15-1-49
 From the D.P.I. No. 105-83/48-49 d. 14-1-49

Garden No. 2297 Edn dated 15.7.
 MR

The Govt. pass the following orders on the R.E. for 1948-49 and the B.E. for 1949-50 of the E.E. Fund of the Ml. cl. Cochin.

2. R.E. for 1948-49 : (i) The credit taken for a Govt. Subsidy of Rs. 1023 under Sec. 37 of the E.E. Act should be reduced to Rs. 10125.

(ii) The credit taken for Govt. Subsidy of Rs. 4970 under the proviso Sec. 37 of the E.E. Act should be reduced to Rs. 4965.

(iii) The credit taken for a Govt. Grant of a sum of Rs. 5000 for forming play-grounds should be deleted.

(iv) The cl. is permitted to increase the provision made under the head 'expenditure - ordinary' from Rs. 67,730 Rs. 74,345.

(v) Revised with reference the orders above the R.E. for 1948-49 will close with a balance of Rs 1594.

3. In order to enable the to meet at least a portion of the deficit the B.E. for 1949-50, the Govt., under Subsection (2) of Sec. 35 of the Ml. cl. adm. Act, 1920, as amended, the Ml. cl. Cochin to alter the rate of

4.
 13/157

p 9 cf

p 9 cf

p. 1 cf
 (D.P.I. 8 Remains at 4)

p. 47 of (F)
 p. 11 cf

p 9-1007

880
m. tax from 30.38% of property tax per annum to 33.33% of property tax per annum, then its area, with effect from 1-10-1949.

4. The Commr. Cochin mty. requested to report the actual closing balance on 31-3-1949 at an early date.

5. The sanctioned Budget for 1949-50 will be as shown in the annexure below.

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

8/7/49
8/7/49

To
The Commr. Cochin mty.
(Info. C.M.C.)
(with an extract of paras 5 and 6 of his ltr. read above)
D.P.I.
Ex. L.F.A.
L.A.
1-5.c.
8/7/49

ANNEXURE.

Opening balance (as revised) 1594

Rs.

RECEIPTS:

1. Education tax. ... 40304
2. School fees. ... 400
3. Other receipts.... 60
4. Govt. grant. ...
(i) Under section 37 of the E.E. Act... 10125
(ii) under the proviso to sec.37 of the Act. ... 4965
(iii) Compensation for the loss of education tax levied as surcharged on profession tax. ... 3684
(iv) Adjustment from the A.T.C. grant.
5. Contribution from the General Funds DEDUCT Refunds. 8000
Amount transferred to capital. 100

TOTAL. Ordinary. 67438

CAPITAL.

Amount transferred from Ordinary.
Total ordinary & Capital.
Total including Opening balance. 69032

EXPENDITURE.

Rs.

1. STAFF:

Salaries & allowances.
Masters 58600
Clerks and Servants. 3800
Contribution to P.F. 1600
Edn. tax collection charges. 900

2. CONTINGENCIES & EQUIPMENT

Contingencies
House rent 1000
Other items. 1200
Equipment.
Furniture & apparatus 1000
Library books and maps. 50
Other items. 200

3. Prizes and scholarships

3. Repairs to buildings. 2725
4. Repairs to buildings. 3700

TOTAL

74775

CAPITAL.

Lands & buildings.
Total (ordinary and capital)
Closing balance. 15743

K.S.K.
8/7/49

8/7/49

74775
69032
15743
deficit

90

From
Sri K. Gopala Menon, B.A., B.L.,
Municipal Commissioner,
Cochin.

14 SEP 1949

Ref: Bl.8709/48

91

To
The Secretary to Government,
Education and Public Health
Department, Madras.
Through
The Chairman, Municipal Council,
Cochin.

Dated 8.9.'49.

Sir,

BUDGET ESTIMATE - 1949-50 - Elementary Education
Fund - Cochin Municipal Council -
G.O. No. Ms. 2297 Education dated 15.7.1949.

76838/1949-50-897-10
ms.
G.O. No. 2297 Education dated 15.7.49 passing orders on
the Budget estimate for 49-50 was placed before the council and the council
has in its resolution No. 1801 A dated 30.8.'49 resolved to request
Government to defer the question of increasing the Education Tax from
30.38 per cent to 33.33 per cent till the close of the current year. A
copy of the council's resolution in the matter is submitted herewith.

The anticipated approximate collection of Education Tax
for 49-50 after the quinquennial revision is Rs. 39489/- as against
Rs. 36540/- taken credit in the budget estimate for 49-50.

not put up
The existing percentage of Education Tax is 5 1/4 per annum
on the annual rental value of the properties. This increase was given
effect as per G.O. No. Ms. 688 Edn. dated 30.3.48. The actual closing
balance of the Elementary Education account on 31-3-49 is only
Rs. 1166-14-8 as against Rs. 1594/- shown in the budget. The Elementary
Education fund will therefore close with a minus balance of Rs. 6986-14-0.
I request that Government may be pleased to sanction a special grant of
Rs. 7000/- to tide over the deficit this year.

I request early orders in the matter.

S. K. Gopal Menon
Commissioner 9.9.49

Forwarded

Chairman

921
Extract from the proceedings of the Municipal Council, Cochin passed at
its special meeting held on 30.8.'49.

Subject No.1801 A.

RESOLUTION.

In view of the high rate of taxation already in force in this municipality the council resolves to request Government to defer the question of increasing the Education Tax from 30.38 per cent to 33 1/3 per cent till the close of the current year as the council has under consideration certain proposals for retrenchment of the expenditure. Further the council expecting a substantial increase in the tax from the quinquennial revision just over, and thereby expect to wipe off the deficit in Elementary Education Funds. The Council further resolves to request Government to sanction a special grant to tide over the current year's deficit in the Elementary Education Account as the deficit is mainly due to the payment of increased D. A. to the Elementary Education staff.

The council also directs the Commissioner to defer action to increase the tax till receipt of orders of the Government.

Sd/- K. J. Herschel,
Chairman.

(True copy)

K. J. Herschel
9.9.49
Commissioner

B/S

Extract from the proceedings of the Municipal Council, Cochin dated 20.2.49.
 Subject No. 1801 A.
RESOLUTION
 In view of the high rate of taxation already in force in this municipality the Council resolves to request Government to defer the question of increasing the Education Tax from 30.88 per cent to 38.13 per cent till the close of the current year as the Council has under consideration certain proposals for retrenchment of the expenditure. Further the Council is creating a substantial increase in the tax from the educational revenue fund, and they expect wipe off the deficit in Elementary Education. The Council further resolves to request Government to sanction a special grant to tide over the current year's deficit in the Elementary Education account as the deficit is mainly due to the payment of increased A. to the Elementary Education staff.
 The Council also directs the Commissioner to defer action to increase the tax till receipt of orders of the Government.

Handwritten notes and signatures at the bottom of the left page, including "P.P.P." and "Commissioner".

no. 70838/49/2

Handwritten notes and signatures, including "Read also:" and "Page 1-3 of".

Handwritten notes and signatures, including "Copy to the P.P.P.", "Copy to the P.P.P.", and "Copy to the P.P.P.".

Handwritten note: "1.9.49"

Subj: Budget Estimate - 1949-50 - Educational
 Education Fund - Cochin Municipal
 Council - Increase of education tax -
Reconsideration of

Read again: Co. No. 2297, Education, dated 15.5.1949
 From the M.L. Council, Cochin, Ref. B, - 8709/48, dt 8/9/48
 Memo. No. 70838/49-2 - Education, dated 27/4/49

The Govt. regret that they cannot
 reconsider their orders in paragraph 3 of the
 Co. cited above.

Handwritten signature/initials.

Handwritten note: "19.6.49"

Note: - The enhancement is only by 1/2 % of
 annual rental value, which is not much. With the
 increased edu. tax, the total rate of prop. tax is only
 23 1/2 % Even with the expected addl. revenue under

4. It is rather surprising and painful to note that in spite of our anxiety to face the issue squarely, with reasonable suggestion to tide over the difficulty, the Government should order us to resort to this last desperate measure, without even caring to examine our very reasonable suggestion, against all democratic procedure. I personally assure you that if the plan we have suggested and the retrenchment we have in view, is accepted, not only the deficit will be wiped out but we may have a slight surplus thereby. We are the elected representatives with complete awareness of our responsibility. Here we are most willing to try, if other methods suggested fail. But the trouble is that the Government refuses to give us an opportunity to give our plan a trial. I can understand old bureaucracy with no responsive eyes but now it is the peoples Government, there will be a change.

28

-K- XS

to mend matters. I am sure, your kindness will inter-
matter and set matters aright and give us a chance to
we are real administrators with attendant responsibilities.

5. I am led to believe that the council's request
not have come to your notice and hence this reference.

6. I may state here that in case the Government
decline the council's request to make a special grant to
the present anticipated deficit, in spite of the fact that
deficit has occurred because of the increased expenditure
by the payment of the dearness allowance to the education
the council would rather meet the deficit from its general
than resort to an increase in the rate of taxation. If the
ment were to decline to reconsider their orders again and
the council to increase the rate of levy of education tax
of the assurance given by the council, I am sure it would,
interests of the poor rate payers of this town, decline to
out the directions of the Government even at the risk of closing
some of its educational institutions, rather than overburden
tax payers. This act of directing the executive authority to
carry out the directions of the Government namely to increase
direct taxation will certainly give another opportunity to mis-
chief mongers to carry on an agitation against the administration
and mar the prestige of the council when the council is there
understand their responsibilities and duties to spread education
in this area.

7. The enclosed statement would give you an idea of the
exact position of the Elementary Education Funds, according to
actuals up to now. A comparison of the figures in the statement
annexed to G.O. Ms. No. 2297 Edn. dated 15.7.49 and the statement
now enclosed will clearly show that the actual closing balance in
the Elementary Education Fund without giving effect to the proposed
increase in the rate of levy of education tax is only — Rs. 4906/-
as against — Rs. 5743/- being the expected closing balance even
after taking credit for the increase in taxation. Since the council
has on hand certain retrenchment proposals to be carried out in
1950-51 it is expected that the deficit of Rs. 4906/- will be covered
up soon.

8. I request you therefore to look into the matter and issue
a telegraphic order restraining the Executive authority from increas-
ing the tax from 1.10.49. I am placing the subject before the
council on 24.10.49 and I would request you to kindly let me have
a reply before that date.

Yours Sincerely,

Uthappa

To

Hon'ble Mr. K. Chandramouli,
Minister for Local Administration,
MADRAS.

Copy to Hon'ble Mr. K. Madhava Menon,
Minister for Education,
MADRAS.

ANNEXURE.

Copy #1/59

Opening balance (as revised)	...	Rs. 1166-14-8
<u>RECEIPTS:</u>		
1. Education tax	...	39489. 0.0
2. School fees	...	400. 0.0
3. Other receipts	...	60. 0.0
4. Government grant		
(i) under section 37 of the Elementary Education Act	...	10125. 0.0
(ii) under the proviso to section 37 of the Act	...	4965. 0.0
(iii) Compensation for the loss of education tax levied as surcharged on profession tax	...	3684. 0.0
5. Contribution from the General Funds	...	8000. 0.0
Reduct refunds	...	100. 0.0
Total Ordinary	...	66623. 0.0
Total Ordinary and Capital		
Total including opening balance	...	67789.14.8

EXPENDITURE

1. <u>STAFF:</u>		
Salaries and Allowances		58000. 0.0
Masters	...	3300. 0.0
Clerks and Servants	...	1600. 0.0
Contribution to Provident Fund	...	900. 0.0
Education tax collection charges	...	
2. <u>Contingencies and Equipment</u>		
<u>Contingencies</u>		
House rent	...	1000. 0.0
Other items	...	1200. 0.0
<u>Equipment</u>		
Furniture and apparatus	...	1000. 0.0
Library books and maps	...	50. 0.0
Other items	...	200. 0.0
3. Repayment of loan	...	2725. 0.0
4. Repairs to buildings	...	2220. 0.0
Total	...	72695. 0.0

Closing balance	...	4905. 1.4
Or	...	4906. 0.0

102

K. J. HERSCHEL,
Chairman, Mul. Council.

FORT COCHIN,
11.10.1949.

D. O.

Dear Mr. Chandramouli,

BUDGET ESTIMATE - 1949-50 - Elementary

Education Fund - Cochin Municipal Council

- i) G.O. Ms. No. 2297 Edn. dated 15.7. '49.
ii) Govt. Memorandum No. 70838/49-2 CI Edn.
dated 27.9. '49.

not put up.

not put up.

In their order No. Ms. 2297 Edn. dated 15.7. '49 the Government directed the council to alter the rate of levy of Education Tax from 30.33% of property tax to 33.33% with effect from 1.10. '49. The Government order was placed by the council at a Special Meeting convened for the purpose and the council feeling that the proposed increase in the rate of taxation would be a very great hardship to the public, in view of the fact that this municipal council is levying 23% tax against 13% in the adjoining Mattancherry Municipality and in view of the anticipated increase in the receipts from Education Tax due to the quinquennial revision, requested the Government to defer the question of increasing the rate of levy and informed the Government that the council was taking steps to retrench the expenditure in future years.

See - for
please
not put up
L.A. 16/10

The Government in their memorandum dated 27.9. '49 turned down the council's request in the usual stereotyped way without even giving a little consideration to the assurance given by the council, that the Elementary Education Fund could be made to work more satisfactorily without resorting to any additional taxation. The Government seems to have lost sight of the fact that Fort Cochin, isolated as it is from the union territories, with its population mainly comprising of labourers, has one of the highest incidence of taxation in the whole province. More than 75 per cent of the population comprises of labourers and the municipal executive, in spite of resorting to all the coercive measures provided in the Act, finds it extremely difficult to collect the taxes at the existing rate of 23%. The sudden fall in the percentage of collection will prove this.

The action of the Government ignoring the request of the council, not to speak of the Government's attitude in bypassing the municipal council before issuing a direction increasing the rate of taxation, unfortunately leads one to think that Local Self Government has become a mere farce.

It is rather surprising and painful to note that in spite of our anxiety to face the issue squarely, with reasonable suggestion to tide over the difficulty, the Government should order us to resort to this last desperate measure, without even caring to examine our very reasonable suggestion, against all democratic procedure. I personally assure you that if the plan we have suggested and the retrenchment we have in view, is accepted, not only the deficit will be wiped out but we may have a slight surplus thereby. We are the elected representatives with complete awareness of our responsibility. Here we are most willing to tax, if other methods suggested fail. But the trouble is that the Government refuses to give us an opportunity to give our plan a trial. I can understand old beurocracy with no responsibility, but now it is the peoples Government there, with protective eyes

81793

L.A. 40
45042/10/49
12/11/49

L.A. Dept (C)

ER P H 40.

May be
top
19/11/49

to mend matters. I am sure, your kindness will interfere in this matter and set matters aright and give us a chance to prove that we are real administrators with attendant responsibility.

I am led to believe that the council's request would not have come to your notice and hence this reference.

I may state here that in case the Government were to decline the council's request to make a special grant to wipe off the present anticipated deficit, in spite of the fact that the deficit has occurred because of the increased expenditure involved by the payment of the dearness allowance to the education staff, the council would rather meet the deficit from its general funds than resort to an increase in the rate of taxation. If the Government were to decline to reconsider their orders again and to press the council to increase the rate of levy of education tax in spite of the assurance given by the council, I am sure it would, in the interests of the poor rate payers of this town, decline to carry out the directions of the Government even at the risk of closing some of its educational institutions, rather than overburden the tax payers. This act of directing the executive authority to carry out the directions of the Government namely to increase in direct taxation will certainly give another opportunity to mischief mongers to carry on an agitation against the administration and mar the prestige of the council when the council is there to understand their responsibilities and duties to spread education in this area.

The enclosed statement would give you an idea of the exact position of the Elementary Education Funds, according to the actuals up to now. A comparison of the figures in the statement annexed to G.O. Ms. No.2297 Edn. dated 15.7.'49 and the statement now enclosed will clearly show that the actual closing balance in the Elementary Education Fund without giving effect to the proposed increase in the rate of levy of education tax is only — Rs.4906/- as against — Rs.5743/- being the expected closing balance even after taking credit for the increase in taxation. Since the council has on hand certain retrenchment proposals to be carried out in 1950-51 it is expected that the deficit of Rs.4906/- will be covered up soon.

I request you therefore to look into the matter and issue a telegraphic order restraining the Executive authority from increasing the tax from 1.10.'49. I am placing the subject before the council on 24.10.'49 and I would request you to kindly let me have a reply before that date.

Yours Sincerely,

W. S. S. L.

To

Hon'ble Mr. K. Chandramouli,
Minister for Local Administration,
M A D R A S.

ANNEXURE.

Opening balance (as revised) ... Rs. 1166-14-8

RECEIPTS:

1. Education tax	...	...	39489. 0.0
2. School fees	...	...	400. 0.0
3. Other receipts	...	...	60. 0.0
4. Government grant			
(i) under section 37 of the Elementary Education Act	...	...	10125. 0.0
(ii) under the proviso to section 37 of the Act	...	...	4965. 0.0
(iii) Compensation for the loss of education tax levied as surcharged on profession tax	...	...	3684. 0.0
5. Contribution from the General Funds	...	...	8000. 0.0
Reduct refunds	...	...	— 100. 0.0
Total Ordinary	...	...	66623. 0.0
Total Ordinary and Capital			—
Total including opening balance	...	...	67789.14.8

EXPENDITURE

1. STAFF:			
Salaries and allowances			
Masters	...	...	58000. 0.0
Clerks and Servants	...	...	3800. 0.0
Contribution to Provident Fund	...	...	1600. 0.0
Education tax collection charges	...	...	900. 0.0
2. Contingencies and Equipment			
Contingencies			
House rent	...	...	1000. 0.0
Other items	...	...	1200. 0.0
Equipment			
Furniture and apparatus	...	...	1000. 0.0
Library books and maps	...	...	50. 0.0
Other items	...	...	200. 0.0
3. Repayment of loan	...	...	2725. 0.0
4. Repairs to buildings	...	...	2220. 0.0
Total	...	...	72695. 0.0

Closing balance ... — 4905. 1.4
Or ... — 4906. 0.0

to mend matters. I am sure, your kindness will interfere in this matter and set matters right and give us a chance to prove that we are real administrators with attendant responsibility.

I am led to believe that the council's request would not have come to your notice and hence this reference.

I may state here that in case the Government were to decline the council's request to make a special grant to wipe off the present anticipated deficit, in spite of the fact that the deficit has occurred because of the increased expenditure incurred by the payment of the bonus allowance to the education staff. The council would rather meet the deficit from the general funds than resort to an increase in the rate of taxation. If the Government were to decline to reconsider their orders again and to press the council to increase the rate of levy of education tax in spite of the assurance given by the council, I am sure it would, in the interests of the poor rate payers of this town, decline to carry out the directions of the Government even at the risk of closing some of its educational institutions, rather than overburden the tax payers. This act of directing the executive authority to carry out the directions of the Government namely to increase direct taxation will certainly give another opportunity to mischievous persons to carry on an agitation against the administration and mar the prestige of the council when the council is there to understand their responsibilities and duties to spread education in this area.

The enclosed statement would give you an idea of the exact position of the Elementary Education Fund, according to the actuals up to now. A comparison of the figures in the statement annexed to G.O. No. 2287 B.N. dated 15.7.42 and the statement now enclosed will clearly show that the actual closing balance in the Elementary Education Fund without giving effect to the proposed increase in the rate of levy of education tax is only — Rs. 4906/- as against — Rs. 5743/- being the expected closing balance even after taking credit for the increase in taxation. Since the council has on hand certain proposals to be carried out in 1950-51 it is expected that the deficit of Rs. 4906/- will be covered up soon.

I request you therefore to look into the matter and issue a telegraphic order requesting the Executive authority to increase the tax from Rs. 10.10.42 to Rs. 12.10.42. I am placing the subject before the council on 24.10.42 and I would request you to kindly let me have a reply before that date.

Yours sincerely,

Hon'ble Mr. K. Chandrasekhari
Minister for Local Administration
M.A.D.B.A.S.

Miles

Expt. (C) Dept.

Sub: R.E. for 1949-50 - E.E. Fund - Ml. cl. Cochin.

p 3 - cf.
p 1 - cf.

Ref: From the Comm. Cochin Mlty. No. 7605/48 d 15-12-48.
From the D.P.I. No. 105 B3/48-49 dated 14-1-1949.

The R.E. for 1948-49 and the B.E. for 1949-50 of the E.E. Fund of the Ml. cl. Cochin Call for the following remarks.

2. R.E. for 1948-49: (i). The Credit taken for a Govt. Subsidy of Rs. 10230 under Sec. 37 of the E.E. Act should be reduced to Rs. 10125.

(ii). The Credit taken for a Govt. Subsidy of Rs. 4970 under the proviso to Sec. 37 of the E.E. Act should be reduced to Rs. 4965.

(iii). In view of D.P.I. remarks at p. 1 - cf., the Credit taken for Rs 5000 for Govt. grant for play grounds should be deleted.

(iv). The provision made under the head 'Expenditure - Ordinary' is in excess of that sanctioned in the Budget. The increase which is mainly due to the grant of d.a. to the E.E. staff at enhanced rates may be approved.

(v). Revised with reference to the suggestions above the R.E. for 1948-49 will close with a balance of Rs. 1594.

3. R.E. for 1949-50: (i). The Credit taken for a Govt. Subsidy of Rs. 10230 under Sec. 37 of the E.E. Act should be reduced to Rs. 10125.

(ii). The Credit taken for a Govt. Subsidy of Rs. 4970 under the proviso to

p 9 - cf.

(With reference to G.O. No 59 E dated 27-1-49)

p 9 - cf.

'A' at p. 1 - cf.

p 9-10 c. b

112/92 98

Sec. 37 of the E.E. Act should be reduced to Rs. 4965.

(iii) L.A. have agreed to the contribution of Rs 8000 from the General funds to the E.E. Account. This may be approved.

(iv) Revised with reference to the suggestions above the B.E. for 1949-50 is anticipated to close with a large deficit of Rs. 9507. L.A. may be requested to state whether any further contribution is possible to wipe off the deficit. If this is not feasible, the question of paying a subsidy from the Powl. funds or increasing the rate of education will have to be considered. The cl. is now levying edu. tax at 30.38% of property tax per annum. If this rate is increased to 33 1/4% then the add. income will be Rs. 3764. Even then there will be a deficit of Rs. 5743. If no further contribution is possible, a subsidy from the Powl. funds has to be paid after the actual closing balance on 31-3-1949 is known.

The file may be sent to L.A. and Finance for remarks.

K.S.K. 21/6/49

DM 22/6/49 L.A. Fin

L.A. Dept. L.A. Dept.

The contribution shown in the E.E. Budget and that provided for in the general Budget is the same viz. Rs. 8,000. The gr. Acct. for 1949-50 is expected to close with a balance of Rs. 7292 against the

p. 85.c.f. (L.A. extract)

p. 9-10 c.f.

9507
3764
5743

5 1/4% Annual rental value

5 3/4% annual rental value

E.P.H. (C). U.O.

4859/49

22-6-49.

LOCAL ADMINISTRATION DEPARTMENT 27110 22 JUN 1949

D.E.D. 20/6

113 22/6/49

requirable balance of Rs. 10,500. The gr. Acct. is therefore in a position to make any additional contribution towards the deficit in the E.E. Acct. The present rate of tax in this municipality is 23 P.C. per annum. The Council can afford to increase it by one per cent as suggested by E.P.H. Dept. With these measures the file may be forwarded to Fin. Dept.

S.S.S. 24.6.49.

24/6/49 W. Fin Finance Dept

27/6 (F.D)

L.A. U.O. 27/10-10

25-6-49 25 JUN 1949 FINANCE DEPARTMENT

The notes from page 1 above may be perused. The proposal to increase the education tax from 30.38% to 33 3/4% may be agreed to in Finance also.

No remarks are called for at this stage regarding the subsidy that may be required to balance the E.E. Budget for 1949-50, as this is proposed to be considered only after the closing balance as on 31.3.1949 is known.

File no. 41945/EA-1 27.6.49

27 JUN 1949 DEPT. SECRETARY TO GOVERNMENT EDUCATION AND PUBLIC HEALTH DEPT.

14 JUL 1949 DEPT. SECRETARY TO GOVERNMENT EDUCATION AND PUBLIC HEALTH DEPT.

27.6.49

27.6.49

E.P.H. 27.6.49

Please see the notes of 2-A and Finance above. L.A. have stated that general funds can hardly contribute to E.E. Account. Both L.A. and Fin have agreed to the proposal of increasing the rate of edu. tax. The anticipated deficit in the B.E. for 1949-50 of a sum of Rs 5743 may be wiped off by paying a subsidy from the Powl. funds after the actual closing balance on 31-3-1949 is known.

Subsidy order is submitted for approval K.S.K. 27/6/49 DM 27/6/49 28/6/49 W. Fin L.A.

94 600
114

C.No. 80893/49/9

23 115
Edw. & P.H. Dept. (9)
Subj: Budget Estimate - 1949-50 - Elementary Education
Fund - Municipal Council, Cochin - Increase of
education tax - Refusal of reconsideration -
Chairman's protest against.

pages 1-3

From the C.M.C., Cochin, D.O. No. Nil, dated 11.10.1949.

para 3 of C.O.
on pages 87-88
of A

An order to meet at least a portion of the deficit anticipated in the B.E. for 1949-50 of the E.E. Fund of the Cochin M.C., the Council was, in G.O. No. 2297, Edu., dated 15.7.1949, directed to increase the rate of levy of education tax from 30.38% to 33.33% of property tax per annum with effect from 1.10.1949. The Council requested the Govt. to defer this increased levy till the end of the current year, the main reason being the already existing high incidence of taxation in the City. ~~Even so~~ But due to the reasons mentioned in the foot note on pages 95-96 of A, the Govt. declined to reconsider the orders already passed.

pages 91-93 of A

p. 95 of A

pages 1-3

X vide M. N. 47 on
pages 1-3 of
para 4 of C.O.
X vide para 3 of
+ D. on page 1

The C.M.C., Cochin, has now put in a strongly-worded protest against the Govt's refusal to reconsider the orders. Weeding out the unauthorized statements in the C.M.C.'s D.O., his contentions boil down to an assurance that the Council will be able to balance the budget (or even show a slight surplus) without the levy of the increased rate of tax and without any Govt. grant. If, ~~however~~ ^{however}, owing to unforeseen reasons, the above assurance becomes impossible of being accomplished, the Council ~~will~~ ^{is} prepared to meet any resulting deficit from its General Funds. In these ~~circumstances~~ ^{circumstances}, it is for ~~the~~ ^{the} orders whether the Memo. on p. 95 of A will be reconsidered, and the orders in para. 3 of the Memo. on pages 87-88 of A ^{may} be cancelled, leaving the C. to balance the budget in the best way it thinks fit, without expecting any financial assistance from the Govt.

2 on page 3 of

P

L.A. may see before circulation.

21/10/49
19/11/49

19/10/49 3
for

2/116

2/116

~~Warrant~~

What should the rate be according to the conventional maximum, considering the facilities of the Municipality

19/2 X

Regarding 'A' above also, L.A. may be consulted. The file may be marked for L.A.

no 19/10/49
24/1/49

MM 19/10/49
L.A.

E.P.H. No. 80893/49-1-G. Edu. 19.10.1949.

1 OCT 1949

'A' above

L.A. Dept (C).

The Cochin Municipality has a water-supply scheme and electric supply schemes. It has no

5/19/49
456/1/49
3/19/49

at present no drainage scheme. The conventional maximum rate of taxation for municipalities of this type is 21% per cent (including the scavenging tax which has been increased by 1 per cent). The total rate of property tax (excluding education tax) is 17 3/4% p.a. The file may be returned to E & P.H.

drainage scheme is under preparation.

vide extract at (H) - regarding the total rate of property tax at present is 23% p.a. Edu. tax 5 1/4% p.a.

MM 22/X/49
45/49
22/X/49

22/X/49 E & P.H.

E.P.H. Dept (C)

ASST. SECRETARY TO GOVERNMENT
43 OCT 1949
EDUCATION AND PUBLIC HEALTH DEPT.

Considering the facilities available in the Cochin Mtg., the maximum conventional rate of tax should be 21%. But even without the increased rate of edu. tax ordered in para. 3 of the Ord. at (A), the rate of tax on properties in the Mtg. is already 23%. In view of this also, the increase in education tax need not perhaps be insisted upon. In these

81790
L.A. No. 45601/1/49
22/X/49
with intd
45602/1/49
22/X/49

2X 117

In these circumstances, the proposal at P on page 1 ante may be approved.

The file may be circulated to H.M. (E. & P.) and H.M. (S.A.) for orders.

no 24/1/49

MM 24/10/49

3 H.M. (E. & P.)
H.M. (S.A.)

May approve proposal at P on page 1 ante.

H.M. (E & P.)
H.M. (L.A.)
24/X

draft memo. ruled below is for approval. After issue, the papers may be filed with (A).

no 26/1/49

MM 26/10/49

LIGHTING.

Rs. 1700
1949 - 1950.

25 Providing necessary lamps

Rs. 25000

Purchase of boats (No.3)

Rs. 2500

Extension of the I.D.
Hospital

Rs. 2000

Rubbish carts & Bins for
Public Health Deptt.

Rs. 2000

Construction of a septic
tank latrine.

B.Lighting

Rs. 200

Extension of street lights
on Calvetti Road.

Details of new items of expenditure which it is proposed to include in the Budget for 1949-50 and for which provision has been made in the Budget for 1949-50 under the General Account Ordinary.

Reading Room at Vypin

Provision for a watchman made and Periodicals and

on Rs. 12-8-0 plus 18/- D. A. P. M.

Journals 10/- P. M.

Additional Lower Division clerk under Rs.45/- with the allowances.

Renewal of silt from Calvetti Canal cost of Mattancherry Council as contribution being

Extension of the Child Welfare Centre act as visitor and an Ayah. Supplying children

Details of the provision made in the Budget for 1949-50 for repayment of funds.

1949- 50. 1st instalment of Rs. 35000/- repayable in 10 equal instalments with 2% Rs. 4200/-

1948-49 and 1

1949- 50.

Rs. 10000/- each

and Drainage fund

provision made in the Budget for 1949-50

General Location

Approved: _____
Special Agent in Charge

Received for the Charter
20-2-47, 21-10-47 and 21-10-47
Government Home No. 40346-1
12-10-1948 for 40-50 average
amount credited in 47-48 was
received during the year 47-48
credited till 20-2-48

12-10-1948 (151.6-0 x 2)
Government Memo No. ADM-148-1
Military Department Box 401 1948
Investigation No. of the Division

Act as per G.O. No. 1028 dated 11-1-1928 on account of the profession tax
Contribution on account of loss in

1931
under the Hughes Motor Vehicle Act
contribution from the Government
1931

Government Memo No. 7880-2
 27-10-1948

and by W. H. H. H.