EDUCATION 1950 DEPARTMENT.

M.S. SERIES.

[illegible]
- 30. 26394
21-9-1950

G. O. No. 1280 Edn.

DATED. 20. 4. 1950.

[Ordinary]

Sub. B.E. for 1950-51. Elementary Education fund Municipal Council Tuticorin orders passed.

2

1

R.O.P.No.91-B3/49-50.

Office of the
Director of Public Instruction,
Madras, dated the 28th February 1950.

2

ASSISTANT SECRETARY
7-MAR 1950
EDUCATION DEPARTMENT

Sub:- Budget Estimateffor 1950-51 - Elementary Education Fund - Municipal Council, Tuticorin.

Ref:- From the Commissioner, No.B1-25161/49 dated 24-1-1950.

***

Submitted.

2. Revised Estimate for 1949-50: The credit taken for Government grant under Section 37 of the Madras Elementary Education Act is liable for revision with reference to the actual amount to be sanctioned in due course.

1075

3. 3 schools require additional accommodation.

4. Gardens in 8 schools should be better-maintained.

5. One school has to be provided with a playground. Existing playgrounds in 4 schools are in-adequate and unsuitable.

6. Equipment is insufficient in one school.

For Director of Public Instructio

To
The Secretary to Government, Education Department, Madras.
Copy to 'B2' Section (3 copies).

4/3

KVS/4/3.

4/3

LOCAL ADMINISTRATION DEPARTMENT.

Received ~~3~~ Registered 3

3

Fr(Name) Sri.A.C.Jeyaraj,
Designation: Commissioner Delegate,
Station: Tuticorin. S. I. Ry.

To
The Secretary to Govt.of Madras,
Education & Public Health Department
Madras.
Through the Chairman,Ml.Cl.,Tuticorin &
the Director of Public Instruction,
Madras

Enclosures:

R. O. C. No. B.1.25161/49. dated 24th January 1950.

Sir,

Ref. 91 Rs/

Sub: BUDGET ESTIMATE --1950--1951-and Revised Estimate 1949--1950--Elementary Education Fund Account-of the Tuticorin Municipality --submitted-

3

I submit herewith 2 copies of extracts from the Budget Estimate for 1950--1951 of the Tuticorin Municipality relating to Elementary Education Fund account togetherwith 2 copies of council's resolution sanctioning the Budget for favour of Government sanction. Two copies of my note dated 8--1--1950 on the Revised Estimate for 1949--1950 and Budget Estimate for 1950--1951 and 2 copies of schedule of establishment are also submitted.

2. The council in its resolution No.98 dated 23-12-1949 referred the budget to a select committee and 2 copies of the committee's proceedings dated 16--1--1950 are also enclosed.

As per the recommendations of the Budget Committee,the council has sanctioned the proposal to convert the Sevendakulam Lower Elementary School into a Higher Elementary school from the ensuing school year and for opening VI standard during 1950--1951.

3. Provision has been made in the Revised Estimate for 1949--1950 for the appointment of two higher grade trained teachers one for standard IV in Dravaiapuram elementary school and the other for Muslim Elementary school,South New Street II. Provision has also been made for the conversion of the extra post of higher grade teacher in the melur school into a secondary grade teacher and also for appointment of sweeper cum gardener cum watchman in all the Elementary schools as per sanction accorded. In the Budget Estimate for 1950--51, provision is made for one Higher grade trained teacher for the trifurcation of standard I in Melur schooland for the appointment of a supervisor of schools. Necessary sanction for the above will be obtained separately.

4. Provision is made in the Budget Estimate for 1950--51 for the acquisition of the land and buildings for Vadakkur elementary school and for the purchase of a vacant land and buildings for accommodationg the Higher Elementary school in Gin Factory road respectively.

5. It is also submitted that provision made in the Budget Estimate for 1950--1951 in regard to equipment accommodation and staff etc is based on the actual requirements of each school and with reference to the recommendations of the Inspecting officers in certain cases.

COMMISSIONER DELEGATE.

Advance copy submitted to Govt.of Madras Edn.& P.H.,department, with a copy of the commissioner'snote dated 8--1--1950 and a copy of the council's resolution dated 10--1--1950.

FORWARDED

M.V.S. Sundaram
25/1

Chairman,Municipal Council,TUTICORIN.

Tuticorin Municipality.

Budget Estimate of the Elementary Education Fund Accounts - 1950-51.

Receipts.

Sl. No.	Actuals of 1948-49.	Revised Estimate for 1949-50.	Head of Accounts.	Budget Estimate for 1950-51.	Remarks. Revised Estimate for 1949-50.	Remarks. Budget Estimate 1950-51.
			Ordinary.	35,948		
	25697	39270	Opening balance.	62,370		
1.		48,183	Education Tax.	48,183		
	48,183	70020	Gross collections.	69,390		
			Net.			
2.			Fines, and penalties under the Ele. Edn. Act.			
3.			Income from Investments etc.			
4.			School fees.			
5.			Contributions (Endowments).			
6.	368	100	Other receipts.	100		
7.		24,729	Govt. grant.	27,730		
	22,561	24,730	(i) Under section 37 of Ele. Edn. Act.	24,730		
	4,941	4941 4,940	(ii) under proviso to sec. 37 of the Ele. Edn. Act.	4,940	4941	
8.	19,160		Contribution from General Account.			
9.	42	60	Contributions – Investments realised (Endowments)	60		
10.			Advances Recovered.			
	487	900	Deduct Refunds.	900		
	10,832	550	Deduct amount transferred to Capital.	41,000		
			Add amount relating to Endowments shown under 'A' Endowment Accounts (For details vide sub account).			
		76,563		39,114		
	83,936	98,400	Grand Total.	57,320.		
			Capital.			
1.		1136 6,650	Govt. Grant.	5583		
2.			Contribution from General account.			
			other receipts.			
			Add amount transferred from Ordinary	41,000		

Tuticorin Municipality.

Budget Estimate of the Elementary Education Fund Account - 1950-51.

Expenditure

Serial No:	Actual of 1948-49.	Revised Estimate for 49-50.		Head of Account.	Budget Estimate for 1950-51.	Remarks.
				ORDINARY.		
			1.	Staff.		
	33,385	34,600		Salaries and allowances.	37,600	
				Masters.		
	18,571	18,200		Dearness allowance.	19,400	
	2,934	3,250		House Rent Allowance.	3,560	60,560
				Clerks and servants.		
	3,407	3,990		Education Tax collection charges.	3,020	
	1.819	2,200		Contribution to Provident Fund.	2,350	
		100		Travelling allowances.	100	
				Contribution to Dt. Educational conference.		
				Stipend of teachers sent for training		
				Compulsory Education.		
			2.	Contingencies and Equipments.		
	3,882	3,200		Contingencies House Rent.	3,200	
	2,840	2,500		Other items.	3,300	
	1,276	1,700		D.A.	3,500	
	–	–		Equipment.	–	
	68	200		Bonus Fund.	200	
	734	1,000		Furniture and apparatus.	1,000	
	96	500		Library books and maps.	500	
	181	1,500		[illegible]	1,500	
	277	200		Prizes & Scholarships.	200	
		60		Endowment.	60	
				Repairs to buildings.		
	791	2,000			2,000	
				Interest on and repayment of debt.		
		100		Contribution to other institutions	100	
	100			Investments made.		81,590 31,000
				Advances Recoverable.		112,590
				Total Elementary Education.		1,13,525
				Grand Total.	81,590 ✓	1,12,590
	70,361	75,300		**CAPITAL.**	37,000	955
		2,271	1.	Lands & Buildings.	38,000	
	9,263	3,200	2.	Equipment.		
				(1) Furniture and apparatus.	3,000 ✓	
	1,567	4,000		(2) Library books and maps.		
	22			(3) Investments made.		1,12,525

Tuticorin Municipality.
Budget Estimate of the Elementary Education Fund Account for 1950-51

	Number of schools having as the highest class.								
	Standards.								
	8th.	7th.	6th.	5th.	4th.	3rd.	2nd.	1st.	Remarks.
1. No. of Schools on the date of Submission of the Budget.	1	–	–	9	–	–	–	–	
2. No. of schools proposed to be opened on the ensuing year									

3. Total No. of teachers employed in all schools under the management of local body on the date of submission of the budget, the scale of pay in force and the number of teachers in each grade.

4. No. of additional teachers proposed to be employed in

(i) Existing schools

(ii) schools to be newly opened

duri ing year and

	Grade.	Men Teachers.		Women Teachers.	
		Scales of pay.	No.	Scale of pay	No.
1.	Secondary.	1½-55-2-75	7	40-1½-55-2-75	7
2.	Elementary Higher.	30-1-45	33 ~~35~~	30-1-45.	23
3.	Elementary Lower.	23-1-33	2	–	–
4.	Drill Master.	40+3 P.P.	1	–	–
5.	Manual Training Instructor.	–		–	–
6.	Sewing Mistress.	–	–	30-1-45	1

TUTICORIN MUNICIPALITY

BU ET ESTIMATE of THE ELEMENTARY EDUCATION FUND FOR ~~1949-50~~ 1950-51.

Sl. No.	Head of Account.	Opening Balance.	Receipts.	Expenditure.	Closing Balance.
1.	Ordinary.	62,370	57,320	81,590	38,100
2.	Capital.	-	41,000	41,000	-
	Total.	62,370	98,320.	1,22,590	38,100.

TUTICORIN MUNICIPAL OFFICE
DATED 23.1. 1950

COMMISSIONER.
(Delegate)

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2)

Enclosures to accompany the Elementary Education Budget for 50--51.

1. 2 copies of the Budget estimate.
2. 2 copies of the commissioner's note to the council dated 8-1-1950.
3. 2 copies of the council's resolution approving the Revised Estimate for 1949--1950 and the Budget estimate 1950--51.
4. 2 copies of the proceedings of the Budget committee.
5. 2 copies of the schedule of establishment.with 2 copies of the summary of the establishment.
6. 2 copies of the rates of dearness allowances paid to teachers and other members of the Education department.
7. 2 copies of the House rent allowance paid to teachers and other members of the Education establishment.

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DIRECTOR OF [illegible] INSTRUCTION
27 JAN 1950
MADRAS

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TUTICORIN MUNICIPALITY.

MEMORANDUM ON THE REVISED ESTIMATE FOR 1949--1950 AND THE BUDGET ESTIMATE FOR 1950... 1951.

The Revised Estimate for 1949--1950 and the draft budget estimate for 1950--51 which are submitted herewith to the council may require some explanation as to the provisions made and the financial position as revealed by them, which are given briefly as under:

The rates of taxation on which both the Revised Estimate and Budget Estimate are based are as given in the annexure. As will be seen from them, there is no change, from the rates of last year. I may however inform the council that the Government have under consideration, a proposal to increase the tax on vacant lands. Pending receipt of final Government orders, in conformity with the resolution of the council, the old rates of tax are adopted.

In passing orders on the Revised Estimate for 1948--1949 and Budget Estimate for 1949--1950 the Government directed that the provision made in the Budget estimate for 1949--1950 under "A General Account Capital" should be reduced to the extent the budget was expected to close with a deficit balance. But this reduction in the provision for capital expenditure, during 49--50 was not found necessary as there was sufficient surplus in the actual closing balance of 1948--1949 to meet this deficiency.

Statements showing the financial position of the different accounts as per revised estimate for 1949--1950 and budget estimate 1950--1951 are annexed herewith.

The opening balance (ordinary and capital) under A.General account according to the Budget Estimate for 1949--1950 was Rs. 1,37,080/=. But actually according to the audited account for 1948--1949 the opening balance available on 1-4-1949 was Rs. 2,92,093/= resulting in a surplus of Rs.1,55,013/=. This surplus is found to be due to the fact that the provisions for works were not fully utilised.

REVISED ESTIMATE: Receipts:	Budget Estimate. 1949--1950.	Revised Estimate. 1949--1950.
1. General taxation and misc. receipts.	3,24,420.	3,52,750.
2. Management.	2,340.	2,340.
3. Communication.	85,130	46,520.
4. Education other than Elementary.	520.	470.
5. Public Health.	53,110.	67,220.
6. Remuneration.	1,40,390.	1,47,000

In the Revised estimate noticeable increase is noted under (1) and (5) above and a deficit in (3). The increase is due to the quinquennial revision of taxes and enhanced compensation received during the year under the provisions of the Madras Entertainment Act; the deficit being due to the fact no credit has been taken in the Revised Estimate for arrear toll compensation or additional toll compensation as per Government Memo. No.47441-C-49/1-dated 4--11--1949.

EXPENDITURE.

Provision has been made for all obligatory expenses, maintenance of services and to carry the work, under execution and others which can be completed within the year.

For provision made for capital expenditure please see the annexure.

BUDGET for 1950--1951.

RECEIPTS.	Revised Estimate. 1949-50.	Budget Estimate. 1950-1951.
1. General Taxation and Misc.receipts.	3,52,750.	3,46,530.
2. Management.	2,340.	2,340.
3. Communication.	46,520.	54,330.
4. Edn.other than Elementary.	470.	470.
5. Public Health.	67,220.	68,170.
6. Remuneration.	1,47,000	1,31,720.

Credits have been taken in the Revised Estimate 1949-1950 and Budget Estimate for 1950-1951 in respect of (1)Compensation under Madras Entertainments tax act.

(2) Compensation for loss of income from profession tax.

(3) Surcharge of stamp duty.

(4) Toll compensation at the figures or on the basis of the instructions issued in Govt.Memo No.47441-C/49-1 dated 4-11--1949.

The income from leased out properties is also taken at the lowest figure for 5 years as per Government instructions.

The deficit of Rs.6,000/= in the Budget Estimate as compared with the Revised Estimate is due to the fact that all arrears of tax are expected to be collected within the year itself.

The fall of revenue about Rs.16,000/= under Remunerative enterprises, is due to adopting the lowest figures for 5 years in respect of leased out properties and fixing the market receipts as per Government instructions.

The increase of about Rs.8,000/= represents the credit taken in Budget Estimate for the rent due from Government on the concrete mixer taken away by Government and an asphalt mixer lent to a private company.

EXPENDITURE: Provisions has been made in the Budget for the following nominal contribution.

(i) St.Vincent De Paul Society .	Rs.1,200/= per year.
(ii) Maternity and child welfare centre maintained by Tuticorin Ladies' Association.	Rs.1,800/= per year.
(iii)Blind school at Palamcottah	Rs. 50/=.per year.
(iv) Contribution to the Boys' Scout Association.	Rs.200/= per year.
(v) Contribution to Health and Baby Week committee,Tuticorin.	Rs.1,000/= per year.
(vi) Contribution to the Hindustan Scout Association,Madras.	Rs.100/=.
(vii) Contribution to Chamber of Chairman.	Rs.150/=
(viii) St.John Ambulance Tuticorin.	Rs.100/=.
(ix) Women welfare centre for feeding Harijan students.	Rs.120/=
(x) Women XXXXXXwelfare centre for cottage Industries.	Rs.150/-
(xi) Dt.Mdl.lending library,Palamcottah.	Rs.25/=
(xii) Education.Federation.	Rs.100/=.

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(2) Maintenance of roads: A sum of Rs.45,000/= only is provided as against Rs. 73,000/= last year. This is owing to the lesser no.of metalled roads to be maintained,as many of them have been and are to be converted into concrete roads.

3. Provision has been made for subscription to several dailies,weeklies,etc list of which is annexed. The library is to be shifted to a rented building. Provision is made for it.

4. Provision is made only for the maintenance of the existing 6 adult centres. No provision is made for additional centres.

5. Under Medical relief for the maintenance of the Women and Children dispensary a sum of Rs.10,090/= has been provided. As usual this will be met from the Hospital Savings and the balance transferred to Water supply account. Necessary sanction of Government for excess over the normal expenditure of Rs.5,000/= assigned for the women and children dispensary will be obtained separately.

6. For the provision made for capital works please see the annexure. Provision has been made from loan funds to an extent of Rs.1,37,900/= for market improvement,acquisition of S.S.Pillai market and bus stand.

The closing balance under A.General Account is Rs. 32,620/= against the required minimum of about Rs.29,000/=.

B.LIGHTING ACCOUNT: For receipts and expenditure please see the annexure.

No provision has been made for extensions. The Electric undertaking of the T.T.E.S.company is to be taken over by the Govt. After the Government have been taken over the concern and after the private streets requiring extensions are taken over by the Municipality,,provision for capital works can be made. In the Revised Estimate for the year 1949--1950 provision has been made for flood lights and mercury lights and in 1950--1951 for light for burial ground 4,000/= and flood lights 6,000/=(10,000/-). The account closes with a balance of Rs.62,330/. If the suggestion above regarding provision for capital works is accepted,a sum of Rs.25,000/= or 30,000/= may be invested in interest bearing securities.

C.ELEMENTARY EDUCATION ACCOUNT:

In the Budget Estimate for 1949--1950 a provision of Rs.20,000/= was made for introducing compulsory education. This was later dropped and it was resolved to open schools in schoolless wards making use of the provision. Provision of Rs.20,000/= is again made in the Budget Estimate for 1950-1951 for this purpose.

Provision has been made for the purchase of the Vadakkur school buildings.,and the land in Gin Factory road for the location of the Shanmugapuram Higher Elementary School and to provide for additional accommodation in schools. Rs.38,000/=. For furniture and apparatuses,a sum of Rs.3,000/= has also been provided.

Regarding staff,additional provision has been made for 2 Higher grade trained teachers and the conversion of a higher grade into a secondary grade in the Revised Estimate and in the Budget Estimate provision has been made for the appointment of a Supervisor of schools and one higher grade post. Provision for full time sweeper,cum gardener watchman for all the schools has been made.

The total estimated receipts under Elementary Education is Rs.98,320/= . After providing for an expenditure of Rs.1,39,570/= the account closes with a balance of Rs.25,110/=.

D.WATER SUPPLY AND DRAINAGE:

For receipts and expenditure please see the only upon the resources of the council and not taking Government loans because, the Government loans are not certain now a days, and if they are not sanctioned the work will automatically also have to be given up. The council is requested to actively consider to spread over unfinished works of the previous year. This ought to be traditional policy.

TUTICORIN MUNICIPAL OFFICE,)
)
Dated the 8th January 1950.) COMMISSIONER.
RMS/9/1/a.

8.1.50

PROCEEDINGS OF THE MEETING OF THE BUDGET COMMITTEE HELD IN THE RAO BAHADUR CRUZ FERNANDEZ BUILDINGS ON 10-1-1950 forenoon, 11-1-1950 afternoon 12-1-1950 forenoon and afternoon and forenoon of 16-1-1950.

Present:-

Sri M.V.S. Sundaravel, Chairman.
Sri C. Ponnusamy Nadar, Municipal Councillor, Tut
Sri P. Kandasamy Pillai, ,, ,,
Sri Pethar Chettiar alias Palvannam Chettiar, Munici
Councillor, Tuticorin.
Sri N. Chinnakannu Pillai, ,,
Sri Esthove Pattangattiar, Municipal Councillor, ,, Tut
Sri A.K. Gnanamuthu, Municipal Councillor, Tuticorin.

REVISED ESTIMATE. 1949--1950:- The committee recommends that the revised estimate of the Tuticorin Municipality for 1949-50 be passed subject to the following modifications.

RECEIPTS - ORDINARY: May be passed.

RECEIPTS - CAPITAL: (i) Credits taken under the following head may be deleted and taken to Budget Estimate for 1950-51

A.III. Communications - other Roads.
(Concreting of chatram roads, North Beach Road).

(i) Government grant.	Rs.24,000/-.
(ii) Government loan.	52,000/-.

EXPENDITURE - ORDINARY:

A. General Account:

(1) A.II. Communications: Other roads - Maintenance. The provision made under this head viz., Rs.75,000/- may be reduced to Rs.43,000/-.

(2) Provision may be made under A.III. Education other than Elementary for the payment of a contribution of Rs.500/- to the Scout Association for the celebration of its jubilee.

(3)(a) Provision may be made for the payment of a dress allowance of Rs.5/- per mensem to each Sanitary Inspectors for 2 months in the Revised Estimate for 1949-50. (+ Rs.100/-)

(b) Provision may be made for 4 vaccinators at Rs.4 per mensem each (Rs.50/-.)

(4) Provision may be made under A.IV. Public Health - Conservancy - Others for a sum of Rs.500/- for the appointment of 1 lorry driver, 1 cleaner, 4 thotties for the new lorry to be purchased in the Revised Estimate for 1949-50.

(5) Provision may be made under the above head for Rs.20 for the appointment of 2 female scavengers.

(6) Provision may be made in the Revised Estimate 1949- for the appointment of 2 midwives under A.IV. Public Health Maternity and Child Welfare.

Additional cost involved being Rs.270/-.

(7) Provision may be made under A.IV. Public Health C tribution to "Private Institution" for cyclone relief fund Rs.200/-.

EXPENDITURE - CAPITAL:

(1) A.II. Communications - Capital - Other roads.

The provision made for concreting of roads viz., Rs.70,000/- (Seventy thousand only) may be increased to Rs.1,00,000/-.

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

A sum of Rs.1,000/- may be provided for providing a playground to children.

(3) A.IV. Preventive Medicines: Provision may be made for the following:

(a) Construction of ward office to Sanitary Inspectors.	Rs.3,900/-.
(b) Purchase of a lorry for conservancy purposes.	10,000/-.
(c) Equipment for maternity home.	4,000/-.

(4) A.V. Other Remunerative Enterprises: Construction of bunk stalls in roads margins.	Rs.4,000/-.
(b) Bus-stand: Raising the level of the new Bus-stand.	Rs.4,000/-.

BUDGET ESTIMATE 1950--51.

I. **RECEIPTS - ORDINARY.**

Credits may be taken under the following heads of accounts.

(i) A.III. Communication - Other Receipts (Rent from bunk stalls).	Rs.4,000/-.
(ii) A.IV. Public Health - Sale of rubbish (Sale of compost).	2,500/-.
(iii) A.V. Public Health - Food Adulteration fines etc.	2,000/-.

II. Credits taken under the following heads may be reduced;

(1) A.VI. Other licenses (Receipts from fees under sec.270)	Rs.5,000/-.

The committee also recommends that the collection of fees under section 270 departmentally may be discontinued from 1-4-50 and the same may be leased out in public auction, the right of collection being restricted only to the following streets.

(i) West Great Cotton Road and South Sethu Street.
(ii) S.I.Pillai Street.
(iii) East Car Street and extension.
(iv) West Car Street.
(v) Uchinimahaliamman Koil Street.

N.B. Each may be let on lease by public auction individually.

III. Credits in the following heads may be increased.

(1) Credits taken under A.VI. Market Receipts viz., [illegible] may be increased to Rs.63,000/-.

(ii) The management of the Victoria Road market and fodder bazaar departmentally may be discontinued may be let on lease in public auction for 1950-51.

(iii) The enhanced rates of license fees under encro
t of the following items proposed by the Commis
950 may be approved and the credit taken under.

ors, gates, windows etc.,opening outwards into
street land.
cony, sunshade, weather boards, 8' above in hei
-do- -do- below 8'.
steps, koradu, pial.
Cesspool.
Drain coverings.
a' planks.

, Other licenses - viz., Rs.46,900/- may be increased
000/-.

The rate of excess water charges for non-domestic pur
y be increased to Rs.4/- per thousand gallons with effect
-1950 i.e. the credit taken under the above head viz.,
00/- may be increased to Rs.25,600/-.

) The credit taken under "Drainage Sewage Farm Receipts
ncreased to Rs.10,050/-.

The license fees levied for the construction and re
ion of buildings may be increased by 50% of the existing
1-4-1950 thus raising the present income under the
to Rs.9,000/-.

Credits taken in respect of the following may be delet

) Credit taken under Drainage-Sewage farm other recei
500/- being the cost of sullage water and pay and le
ution received from the lessee may be deleted.

xisting rate of taxation viz., 1½% per half year i
r and drainage tax on buildings may be increased t
year.

eipts - Capital: Credit for the following may be taken.

A.III. Communications: Capital.

Concreting Chatram Street and North Beach Road.

Government grant.	Rs.24,000/-.
Government loan.	32,000/-.

EXPENDITURE - ORDINARY:-

(1) The provision made under "A.II. Communication - other maintenance" may be reduced to Rs.85,000/-.

(2) Provision made for the temporary staff under secti
[illegible] Rs.1,870/-.

n made under A.III. Public Library - purc
eased to Rs.1,500/-.

[illegible] IV. Medical [illegible]

(5) (a) Provision may be made under A.IV. public he
mallpox for payment of Rs.4/- per mensem to each vacci
sing dress allowance and provision made "small pox c
gencies" may be reduced to the extent.

(b) Provision may be made for dress
sanitary Inspectors at Rs.5/- per mensem ea

(6) The contribution to Leprosy Rel
for 1950-51 may be paid to the In

(7) Provision may be made for the
tory Inspector for compost manufactur fro

(8)(a) Provision may be made under A
the appointment of the following additiona
lorry to be purchased.

(i) Driver 1.
(ii) cleaner 1.
(iii) 4 thotties, Additional Cost be

(b) Maintenance of 2 lorries. Rs.6,00

(c) Provision of the staff viz., 1 dri
and 4 thotties made in the Revised Estimate
carried forward in the Budget Estimate 1950-

(ii) Provision made in the Revised
for 3 female scavengers carried to Budget
Additional cost Rs.1,160/-.

(9) Provision may be made for the appoi
following additional menials under A.IV. Pr

(a) 6 male scavengers.
(b) 6 female scavengers.
Additional Cost involved by

(10) The provision for Rs.10,000/- mad
the scavengers under Public conserva
be reduced to Rs.5,000/-.

(11) A sum of Rs.500/- may be added t
public conservancy contingencies for supply of
venging menials.

(12) The provision made under A.IV. Public Health and
Adulteration contingencies may be increased to Rs.4,000/

(13) Provision may be made under A.I. Management
and allowances for the appointment of an additional
sion clerk in the Public Health Section. Addition
involved being Rs.920/-.

(14)(a) Provision may be made under "A.IV. Matern
Child Welfare for the appointment of 2 more midw
ayahs. Additional cost involved being Rs.3,000

(b) Provision may be made unde
Child Welfare for 2 midwives
ate 1949-50. Rs.1,500/-.

[illegible]

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(16) Provision made under A.V. Markets
allowances for 1 market superintendent, 2 b
4 collection peons and 2 watchmen and one lo
clerk may be deleted. (Rs. - 6,400/-)

(17) Provision may be made for the appoin
additional lower division clerk to the Enginee
from 1-4-1950. (Additional cost involved bein

(18) Provision may be made for the appointment
watchman for the bathroom to be opened near the
station. (Additional cost being Rs.420/-).

(19) The post of the Veterinary Doctor may be
from 1-4-1950. (Rs. - 27

(20) Provision may be made under A.V. Parks
for the appointment of 2 additional gardeners and 4
coolies from 1-4-1950 (Additional cost Rs.2,800/-)

(21) The provision of Rs.20,000/- made under "
mentary Education for providing schools in schoo
may be deleted.

(22) Provision may be made in the Budget Est.
1950-51 for the conversion of the Govindhulim El
School into a Higher Elementary School.

(23) Provision made under Drainage Water Supply -
ment for water may be reduced to Rs.1,000/- and the Gov
ment may be requested to waive the payment of 1/5 share
the excess water charges collected for non-domestic pur
from 1-4-50 as the municipality has undertaken to bear
entire cost of 1.55 lakhs for improvements.

(24) The posts of one maistry and 2 watchmen in the
farm may be abolished from 1-4-50. (Rs. - 1500/).

(25) The existing Town Planning Overseer's post in thi
municipality may be converted to the status of a Junior
Planning Officer.

(26) The one second grade fitter's post in the water
supply distribution system may also be converted into fir
grade from 1-4-50. (+ Rs. 70/-)

(27) Provision may be made in the Budget Estimate 50-
for the conversion of one lower division clerk's post into
an Upper Division Clerk's post as there are at present 33
lower division clerks and 2 attenders in all. (Rs. + 3

(28) Provision may be made in the Budget Estimate 50-
for fixing the Manager's pay in the scale of Rs.150-5-18
180, "A" grade municipalities.

(29) Provision made for payment of conveyance allowan
to Chairman may be increased to Rs.100/- per mensem f
1-4-1950.

(30) Provision may be made for the conversion
existing post of the Women Medical Officer into a
(Additional cost Rs.450/-)

EXPENDITURE - CAPITAL:-

(1) Provision made under A.II. Communicati
- capital - connecting of roads" may be increa

(2) Provision made under A.II. Communi

tal - Formation of new roads may be increased to
3 000/-.

, Provision made under A.II. Communication, other
s maintenance - purchase of road roller may be
deleted. Rs. - 12,000/-

(4) Provision may be made under A.III. Education other
Elementary for the purchase of a radio. Rs.1,000/-

(5) Provisions made under A.IV. Public Health preventive
edicines - Capital:

(i) for Maternity Home. Rs. 6,000/-
(ii) for dust bins 3,000/- Rs. -9000/-

may be deleted and the same may be utilised for the purchase of a lorry for conservancy purposes. + 9,000/-.

(6) Provision may be made under A.IV. Public Health Preventive Medicines for the construction of a lorry shed in Conservancy depot. Rs.2,000/-.

(7) Provision under A.IV. Public Health Preventive Medies - conservancy carts" may be reduced to Rs. 6,500/-. (-6000).

(8) Provision under A.V. Remunerative Enterprises - construction of quarters to watchmen in parks may be deleted. (Rs. -5000/-)

(9) Provision may be made for providing water supply, lights, sanitary conditions, drains etc., for scavengers colony in Puthukrishnapuram and Tooveypuram areas. (Rs.15000/-)

(10) Provision may be made for providing 3 pump sets (Rs.5000)

(11) Provision may be made for opening one women and children's dispensary and converting the present one into hospital under A.IV. Medical Relief Capital with 6 beds from 1-4-50. (Rs.10,000/-)

(12) Provision may be made for the location of a market in the East car Street extension. Rs.10,000/-.

(13) Provision made under Water Supply capital work improving water supply to the northern area may be increased to 1 lakh as the committee feels that the sanitary Engineer may be requested to suggest a permanent and complete scheme preferably with a reservoir in one or two stages. Rs.1,00,000/-.

(14) Provision may be made for laying bigger mains in northern area and 3" main in 3 streets in the town. Rs.10,000/-.

(ii) Laying bigger main in Ramasamy Naidu street. Rs.5,000/-

(15) Provision may be made for the construction of additional wells in the town. Rs.7000/-.

(16) Provision may be made for the construction of public fountains in the town. Rs.9,500/-.

(17) Provision may be made under A.II. Communications Capital for the construction of causeways in Theresapuram Santhanamariamman Koil Street. Rs.9,000/-.

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14

According to Govt. Memo.No.614-50-1-A dated 6-
it is now understood that Government propose to take
the limitation of profession tax and have asked us away
credit for Rs.46560/- over and above the credit to take
taken in the Budget viz., Rs.20760/- deleting th already
taken under Profession Tax Compensation. After credit
effect to all the recommendations of the Bu giving
the Budget Estimate will close with Rs.6732 Committee

(Sd.) M.V.S
Chai

(True Copy)

Commissioner, (Del 25/1)
Tuticorin Municipality.

NV.

A.
25/1/50

16

15

29

SUMMARY OF ELEMENTARY EDUCATION STAFF.

TUTICORIN MUNICIPALITY.

Head of the Account to which the pay to the Establishment is debitable.	Designation of post.	Sanctioned strength in each scale of Pay.	Scale of Pay
(1)	(2)	(3)	(4)
1. Ele. Education.	Secondary grade teachers.	14	40-1½-55-2-75
2. -do-	Higher Grade teachers.	56	30-1-45.
3. -do-	Lower Grade teachers.	2	23-1-33.
4. -do-	Sewing Mistress.	1	30-1-45.
5. -do-	Drill Master.	1	30-1/2A-40
6. -do-	Conductresses.	6	8¼/-fixed.
7. -do-	Sweeper-Cum-Gardener-Cum Watchman.	10	15/-fixed.

24/1

COMMISSIONER,
TUTICORIN MUNICIPALITY (Delegate)

BMS/2/1/6-

(1)		(4)	(5)	(6)
Sweeper Cu			Rs.15/-fixed.	
MUNICIPAL MUSLIM ELEMENTARY SCHO[illegible] STREET.				
1. Sri.M.G.S.Samuel.	dmaster.	40-1½-55-2-75.	43/-+ 4 Headmaster allowance.	
2. Sri.Sheik Mahaboob.	istant.	30-1-45.	34/-	
3. Janab. Syed Ismail Sahib.	-do-	-do-	39/-	
4. Janab.K.Abdul Raheem.	-do-	-do-	34/-	
5. Janab.G.Md.Kasim.	-do-	-do-	35/-	
6. Janab.P.S.Kaja Mohideen.	-do-	23-1-33.	30/-	
Sweeper Cum Gardener Cum Wa	1		15/-fixed.	
MUNICIPAL MUSLIM ELEMENTARY SCHOOL, [illegible]AMATHULLAPURAM.				
1. Sri.Sethuraj Mal.	dmaster.	40-1½-55-2-75.	46/-	
2. Janab.S.Md.Nannajan.	tant.	23-1-33.	30/-	
3. Janab.T.M.Yusuf Shariff.	-do-	30-1-45.	30/-	
4. vacant.				
SweeperCum Gardener Cum Watchman.	1.		15/-fixed.	
MUNICIPAL HIGHER ELEMENTARY SCHOOL, TUTICORIN.				
1. Srimathi.Mal Saranammal.	Headmistress.	40-1½-55-2-75.	65/-+5 Headmistress allowance.	
2. Srimathi.C.Mary.	Assistant.	-do-	41½/-	
3. Srimathi.Rosely Sathia Samuel.	-do-	-do-	46/-	
4. Sri.Thaiammal Thebaraj.	-do-	-do-	44½/-	
5. Srimathi.Dorothy Swamidoss.	-do-	30-1-45.	31/-	
6. Srimathi.Y.Swamiadial.	-do-	-do-	37/-	
7. Srimathi.Yesudial Ponniah.	-do-	-do-	30/-	
8. Begum AzimaBi.	-do-	-do-	32/-	
9. Srimathi.Annathai Ratnam.	-do-	-do-	34/-	
10. Srimathi.Ranjitham Victor.	-do-	-do-	40/-	
11. Srimathi.E.Rosalind.	-do-	-do-	37/-	
12. Srimathi.H.Mary.	-do-	-do-	34/-	
13. Srimathi.G.Gnanasoundari.	s[illegible]istress.	-do-	32/-	
Conductressess.2. at Rs.[illegible] per mensem each.				
Watchman-Cum Gardener cum sweeper.	1.		15/-fixed.	
[illegible]NTARY SCHOOL, ERA[illegible]		40-1½-55-2-75.	[illegible]	[illegible] allowance.

(3)

[illegible]

BUDGET ESTIMATE 1950-

[illegible]

17 16

Serial No. (1)	NAME. (2)	DESIGNATION. (3)	SCALE OF PAY. (4)	1-1[illegible]-950. (5)
MUNICIPAL ELEMENTARY SCHOOL, Melur.				
1.	Sri.S.Ganesa Iyer	Head master.	40-1½-55-2-75.	Rs.39/-+ 4 Headmasterallowance.
2.	Sri.S.M.Gomathinayagam.	Assistant.	40-1½-55-2-75.	47½
3.	Sri.K.Kathirvelu.	-do-	30-1-45.	34/-
4.	Sri.J.G.Paramanantham.	-do-	-do-	
5.	Sri.O.Ignacimuthu Pillai.	-do-	-do-	34/-
6.	Sri.[illegible].Paranjothi.	-do-	-do-	38/-
7.	Sri.P.Ramiah Pillai.	-do-	-do-	36/-
8.	Sri.A.M.Arputham Pillai.	-do-	-do-	36/-
9.	Sri.P.Antonymuthu Pillai.	-do-	-do-	39/-
10.	Sri.K.Rajagopaul,	-do-	-do-	38/-
11.	Sri.Gnanam Daniel.	-do-	-do-	33/-
1.	Sweeper Cum Gardener,Cum Watchman	1.		15/-fixed.
MUNICIPAL ELEMENTARY SCHOOL, Vadakkur.				
1.	P.Ramalingam Pillai.	Headmaster.	40-1½-55-2-75.	46/-+4 Headmasterallowance.
2.	Sri.S.Subramania Pillai.	Assistant.	30-1-45.	39/-
[illegible]	[illegible]		[illegible]	35/-
4.	Sri.Appadurai Vetrivel,	-do-	-do-	33/-
5.	Sri.S.K.Arulraj.	-do-	-do-	34/-
6.	Sri.N.Palanisami Doss.	-do-	-do-	39/-
7.	Sri.[illegible] Pillai.	-do-	-do-	35/-
8.	Sri.[illegible].	-do-	-do-	31/-
	Sweeper cum Gardener Cum Watchman.	1		15/-fixed.
MUNICIPAL ELEMENTARY SCHOOL,[illegible]				
1.	Sri.[illegible]	Headmaster.	40-1½-55-2-75.	47½+ 4 Headmaster allowance.
2.	Sri.P.[illegible]muthu [illegible]	Assistant.	30-1-45.	39/-
3.	Sri.[illegible]	-do-	-do-	36/-
4.	Sri.K.Chelliah Pillai.	-do-	-do-	34/-
5.	Sri.A.K.Gomathinayagam.Pillai.	-do-	-do-	
6.	Sri.[illegible]	[illegible]		

18 -/- 33

(1)	(2)	(3)	(4)		(6)
2.	Srimathi. T.Devakirubai.	Assistant.	30-1-45.		
3.	Srimathi.T.Seenithai.	-do-	-do-		
4.	Srimathi.S.Devanesam.	-do-	-do-		
5.	Srimathi.S.Mary Paripoornam.	-do-	-do-		
6.	Srimathi.S.Gnanadevamoni.	-do-	-do-		
7.	Srimathi.G.Packiam.	-do-	-do-	C/-	
	2. Conductress at Rs.8¾ per mensem each.				fixed.
	Sweeper Cum Gardener Cum Watchman.				
	MUNICIPAL MUSLIM ELEMENTARY SCHOOL NO.II.SOUTH NEW STREET.				
1.	Srimathi.Aurora Faith David.	Headmistress.	40-1½-55-2-7		Headmistress allowance.
2.	Begum Y.Rokaya Jan.	Assistant.	30-1-45.		
3.	Begum. A.Bibijan.	-do-	-do-	/-	
4.	A,Bimajan.	-do-	-do-		
5.		-do-	-do	/-	
	Sweeper Gum Gardener Cum Watchman. 1.				d.
	MUNICIPAL GYMNASTIC INSTRUCTOR.				
1.	Sri.R.P.Subbiah Pillai.	Drill Master.			al pay 4 Conveyance allowance.

IONER, /1
ICIPALITY. (Delegate)

../2/1/A

19

18/11

TUTICORIN MUNICIPALITY.

STATEMENT SHOWING THE RATES OF DEARNESS ALLOWANCE SANCTIONED BY THE TUTICORIN MUNICIPAL COUNCIL TO THE MUNICIPAL STAFF AND THE TOTAL COST DEBITABLE TO C.ELE. EDUCATION ACCOUNT IN 1949--1950 and 1950---1951.

Rates of dearness allowance per mensem sanctioned by Govt.in G.O.No.99 Fin dated 10-1-1948 communicated in G.O.No.P.1347 L.A., dated 8-7-1948 with effecg from 1--1--1948.

Emoluments of Municipal servants.	Rate per mensem.
1. Employees on pay not exceeding Rs.20/=	18/=
2. -do- exceeding Rs.20/= but below Rs.40/=	19/=
3. xxdxx on pay of Rs.40/=p.m.	21/=
4. -do- exceeding Rs.40/= but not Rs.60/=	22/=
5. -do- exceeding Rs.60/= but not Rs. 100/=	24/=
6. -do- exceeding Rs.100/=but not Rs.200/=	Rs.17½% of pay +Rs.8/=

Total dearness allowance debitable to "C"Ele. Education fund account including dearness allowance to menials.

(i) Revised Estimate 1949--1950	Rs.18,200/=
(ii) Budget Estimate 1950--1951.	Rs.19,400/=.

22/11

RMS/ 22/11/50 COMMISSIONER DELEGATE.

20

3

TUTICORIN MUNICIPALITY.

Statement showing the rates of House rent allowance sanctioned Tuticorin Municipal council to the Municipal staff and the tota cost debitable to "C" Ele.Education a ccount in 49--50 & 50--51.

Rates of House rent allowance sanctioned by Government in G.O.No.Ms.983 L.A.,dated 11--5--1949.

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Emoluments of Municipalservants.	Rate per mensem.
1. Less than 40/= per mensem.	3/=
2. Rs.40/= or more but not more than Rs.80/=	5/=
3. Exceeding Rs.80/=but not exceeding Rs.100/=	7/=
4. Exceeding Rs.100/= but not exceeding Rs.150/=	10/=

Total dearness allowance to "C" Ele.Education fund account.

(i) Revised estimate 1949--1950.	Rs. 3,250/=
(ii) Budget Estimate 1950--1951.	Rs. 3,560/=

COMMISSIONER DELEGATE.

RMS/

22.1.50

21

19

[illegible]

[illegible] 1950-51

[illegible]

RESOLUTION [illegible] dated; 16-1-1950.

112

I(a) The Revised estimate for 1949--1950 is passed [illegible] recommendations of the Budget Committee.

(b) Appointment of the following staff from January 1950 [illegible] sanctioned;

(i) one lorry driver, one cleaner, and 4 thotties for the lorry to be purchased provision for which has been made in the Revised estimate 1949--1950.

(ii) 3 female scavengers for conservancy purposes.

(c)(i) Payment of dress allowance of Rs.[illegible]/- per annum from [illegible] to each Sanitary Inspector is sanctioned.

(ii) Payment of dress allowance of Rs.4/- per annum from [illegible] to each vaccinator is sanctioned.

II. The draft Budget Estimate for 1950--1951 is sanctioned with the recommendations of the Budget Committee in its proceedings dated 16-1-1950.

III. Appointments of the following additional staff from 1-4-1950 are sanctioned.

(1) A Sanitary Inspector for compost manufacture.
(2) 1 driver, 1 cleaner, 4 thotties for the new lorry to be purchased provision for which is made in the Budget Estimate 1950-51.
(3) 5 male scavengers and 5 female scavengers for private scav[illegible] [illegible].
(4) One Lower division clerk for the Public Health section.
(5) One lower division clerk for the Engineering section.
(6) One watchman for the bathroom to be opened near the Railway station.
(7) Two additional gardeners and four avenue coolies.

IV. The retention of the temporary post for library for 1950--51 is sanctioned.

V.i. The abolition of the posts of the Veterinary Doctor from 1-[illegible]-1950 is sanctioned.

(ii) The abolition of the posts of one maistry and 2 watchmen in the sewage farm from 1-[illegible]-1950 is sanctioned.

(iii) The conversion of the existing post of the Town planning officer into a senior grade with effect from 1-[illegible]-1950 is sanctioned.

(iv) The conversion of the existing II grade fitter's post in the water supply distribution system into I grade from 1-[illegible]-1950 is sanctioned.

(v) The conversion of one lower division clerk's post in the office into Upper division clerk from 1-[illegible]-1950 is sanctioned.

(vi) The fixation of the Manager's pay in the scale of Rs.150-[illegible]-155-5-180 applicable to the Managers of "A" grade municipalities is sanctioned.

(vii) The conversion of the existing post of the [illegible] Medical officer for maternity and child welfare centre into that of I grade women Medical officer is sanctioned.

(ix) The increase of conveyance allowance paid to chairman from Rs.50/- to Rs.100/- from 1-[illegible]-1950 is sanctioned.

VI. The suggestion of the committee to lease the right of collection of fees under section 270 from 1-[illegible]-1950 and to restrict the same to the following streets only is approved.

(1) East [illegible] [illegible] road and South [illegible] street.
(2) [illegible] Pillai Street.
(3) East Car Street and extension.
(4) West Car Street.
(5) [illegible] Koil Street.

Consequently the temporary staff employed for the collection of the above fees will be disbanded from 1-[illegible]-1950.

[illegible]. The council approves the suggestion of the [illegible] the Victoria [illegible] roads [illegible] for 1950--1951 and [illegible] employed for the purpose from 1--4--1950.

VII. The council approves the committee's suggestion that the rates of license fees under encroachments be increased from 1--4--1950 as detailed below:

Sl. No.	Nature of encroachment.	Description.	Rate.
1.	Doors, gates, windows etc opening outwards into street land.		2--0--0
2.	Balcony, Sunshade, weather boards, 8' above in height.	Without posts non trade purposes for every 20 sq.ft.	2--0--0
	-do-	without posts. Trade purposes for every 20 sq.ft.	2--0--0
		with posts.	-do- 1½ times of rates.
3.	-do- below 8'	not to be permitted.	
4.	Steps, varandu, pial.	Breadth upto 1 foot	1--0--0
		above 1' to 2'	2--0--0
		above 2'	[illegible]--0--0
5.	Cesspool.	irrespective of area.	1--0--0
6.	Drain coverings.	-do- upto 3' in length.	1--0--0
		above 3' to 4'	1--8--0
		above 4' to 5'	2--0--0
		above 5' to 6'	2--8--0
		above 6' to 7'	3--0--0
		above 7' to 8'	[illegible]--0--0
		above 8'	5--0--0
7.	2' plank.	irrespective of length for a building upto 10' in length	5--0--0
		above 10' to 15'	8--0--0
		above 15'	10--0--0

(ii) The council approves the committee's suggestion to increase the rate of excess water charges for nondomestic purposes to Rs. 1/- per 1000 gallons from 1--4--1950 after amending the water supply bye-laws accordingly.

(iii) The council approve the committee's suggestion to increase the existing rates of license fees levied for construction and reconstruction of buildings by 50% from 1--4--1950.

IX. The council approves the committee's recommendation to increase the existing rate of taxation viz 1½% under water and drainage tax on buildings to 2½% per half year with effect from 1--4--1950.

X. The council approves the suggestion of the committee to convert the Sevandakulam Municipal Lower Ele. School into a Higher Elementary school with effect from the next school year.

(Sd) M.V.S. Sundaravel
CHAIRMAN.

[illegible]/

27/1
Commissioner / (delegate)

R.O.C.NO.A.6. 12389--48.
Encl.

~~Tuticorin~~ Tuticorin Municipal Office
Dated: 4--8--1948.

20

EDUCATION AND PUBLIC HEALTH
12 AUG 1948

From
Sri.K.P.Narayana Menon,
Commissioner,
Tuticorin Municipality, Tuticorin.

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

Through
The Chairman, Municipal Council, Tuticorin.

Sir,

Sub: TAX-- Education-- Levy in municipal areas- Proposals--

Ref: Government order Mis. 1606 Edn., dated 22--6--48.

(H)

60145

Education tax is levied on all buildings and building sites in this municipality and also on vacant lands. There are no agricultural lands assessed to municipal tax in this municipality. The rates of tax now in force are as under:

Tax on Buildings and Building sites.

Tax for general purposes	4¾ %	per half year of the annual rental value.
-do- water & Drainage	1½%	-do-
-do- Scavenging.	1¼%	-do-
-do- Lighting.	1½%	-do-
-do- Education.	1%	-do-
Total	10%	per half year.

2. The above taxes have been directed to be levied at the following rates from 1-10-48.

Tax for General purposes	4%	per half year of the annual rental value.
-do- water & Drainage	1¾%	-do-
-do- Scavenging.	1¼%	-do-
-do- Lighting.	1½%	-do-
-do- Education	1½%	-do-
Total	10%	-do-

= 17.65

3. Tax on vacant lands are levied at the following rates.

Tax for general purposes	12/64%	of the capital value.
-do- water & drainage	5/64%	-do-
-do- Scavenging.	4/64%	-do-
-do- Lighting	3/64%	-do-
-do. Education	1/64%.	
Total.	25/64%	-do-

4. In accordance with the orders contained in Government order No. 802 L.A., dated 26--4--48, I have submitted proposals for raising the rate of tax on vacant lands as under:

Tax for general purposes.	15/64%	of the capital value.
-do- water & Drainage	6/64%	-do-
-do- Scavenging.	6/64%	-do-
-do- Lighting.	3/64%	-do-
-do- Education.	2/64%	-do-
	32/64%	

The aggregate amount of tax realised at existing rates i.e. 25/64% of the capital value from vacant lands is about Rs. 26045/= per annum and the anticipated income at proposed rates will come to approximately Rs. 33,338/=.

[illegible]rded
[illegible].V.S. Sundaravel

R.O.C.NO.A.6. 12389--48.
Encl:

Tuticorin Municipal Office,
Dated: 4-8--48.

From

Sri.K.P.Narayana Menon,
Commissioner,
Tuticorin Municipality,Tuticorin.

To

The Examiner of Local Fund Accounts,Madras.

EXAMINER OF LOCAL FUND ACCOUNTS
3469
13 AUG 1948
MADRAS

Sir,

Sub: TAX--Education-- Levy in municipal areas-
Proposals--

(H) Ref: Government order No.1606 Edn.,dated 22--6--48-

The rate of property tax on buildings and building sites that will be inforce from 1-10-48 in this municipality will be as under.

1. Half yearly tax	General purposes	4%	of the annual rental value.
2. -do-	Water & Drainage	1¾%	-do-
3. -do-	Scavenging.	1¼%	-do-
4. -do-	Lighting.	1½%	-do-
5. -do-	Education.	1½%	-do-
		10%	

It will be seen from the above that Education tax is now levied with reference to the annual rental value of properties and not at any definite percentage rate, of the general property tax. Section 34 of the Elementary Education act permits levy of Education tax at a rate not exceeding 25% of the taxation levied in the municipality. The total of items 1 to 4 comes to 8½% and the rate of Education tax now levied works out to less than 18%. Since the Elementary Education act allows levy upto 25% the existing rate of Education tax may be raised to 18¾% of the aggregate property tax. The Education tax on buildings and building sites at 1½% of the annual rental value will fetch an income of Rs.33,380/= annually. If this rate is altered into 18¾% of the aggregate property tax, (i.e. 8½% of the annual rental value) as proposed above., there will be an increase in revenue by Rs. 1,400/=per annum.

2. Vacant land tax is now levied at the following rates.

1. Tax for general purposes		12/64%	of the capital value per half year.
2. -do-	water & Drainage	5/64%	-do-
3. -do-	Scavenging	4/65%	-do-
4. -do-	Lighting.	3/64%	-do-
5. -do-	Education.	1/64%	-do-
	Total	25/64%	

(1) I have sent up a proposal in the light of the orders contained in G.O.No.802 L.A.,dated 26--4--48 to enhance these rates as under,but no orders have been received in the matter.

1. Tax for general purposes.		15/64%	of the capital value per half year.
2. -do-	water & Drainage.	6/64%	-do-
3. -do-	Scavenging.	6/64%	-do-
4. -do-	Lighting.	3/64%	-do-
5. -do-	Education.	2/64%	-do-
	Total	32/64%	

As it now ~~states~~ Stands, the present rate of Education tax of 1/64% on vacant lands, works out to only four percent of the aggregate rate of tax on vacant lands i.e. 24/64% . The total amount of Education tax realised from vacant lands comes to Rs.1,000/ annually. If it is raised to 18¾% ~~xxxxx~~

income. Under Education tax on vacant lands will work up to Rs. 4700/= nearly. The question of levying Education tax at increased rates on vacant lands has to be decided with reference to the orders passed by Government on the proposal (copy enclosed) already submitted in reply to G.O.No. 802 L.A., dated 26--4--48.

Commissioner.

6/8

Forwarded

Pros
6.6.48

M.V.S. Sundaram
6/8.

Chairman.
RMB/5/8/A.

Copy of the letter No.A.6.9450-48 dated 9--6--48 from the Commissioner, Tuticorin Municipality, Tuticorin to the Deputy Inspector of Municipal Councils & Local Boards, Southern Range, Trichinopoly.

Sub: Tax-- Property- vacant land- increase in rate of tax- proposal- particulars submitted-
Ref: G.O.No. 802 L.A., dated 26-4-48
not need
Your letter No. 3703/48 dated 4-6-48-

The vacant lands in this municipality are assessed to property tax with reference to the capital value of each. At present, tax is levied at 25/64% of the capital value per half year as per details given in the margin.* Tax on other properties is now levied at 10% of the annual value per half year. The present rate of property tax includes water and drainage tax . There is at present no drainage system in the town. Even the water supply system is on a limited scale. When these schemes are carried out the present rate of taxation on both the buildings and vacant lands will have to be appreciably increased. Most of the vacant lands remain as such because of the present difficulty to obtain building materials. The extent of vacant lands will be diminishing gradually and in my opinion much income cannot be estimated from this source after a few years. The present rate of 25/64% is in my opinion too low and it can be easily raised to 32/64% without causing any hardship. If any increase over 32/64% is made now, there will be little or no scope for further increase when additional tax has to be levied when the complete water supply and drainage schemes mature. Even the proposal to raise the rate from 25/64% to 32/64% actually results in an increase by nearly one third of the existing tax and any thing more than that is likely to create agitation. By the proposed increase, from 25/64% to 32/64% an additional income of Rs.7,000/= is expected to be realised.

The particulars called for in your letter are submitted below:

Name of Municipality.	Total extent of vacant land.	Basis of levy extent or capital value & the rates of tax per half year.	Total income derived per year.	Proposed basis of levy extent or capital value and the rates of the tax proposed for half year.	Total income that may be derived per year.
Tuticorin.	1050 acres.	On capital value at 25/64% per half year.	47-48 Rs.26045.	Capital value 32/64% per half year of the capital value.	Rs.33,338/=

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* Tax for general purposes. 12/64%
Water tax.
Scavenging tax. 5/64%

Tuty

C1

26 45

22

Enc. Copy of Resolution.
R.O.C.No.A7-6308/49.

Tuticorin Municipal Office,
Dated 25th March, 1949.

From

Sri K.P. Narayana Menon,
Commissioner, Tuticorin Municipality, Tuticorin.

Asst. Secretary to Govt.
28 MAR 1949
Education

To

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

241.6

Through

The Chairman,
Municipal Council, Tuticorin.

Sir,

Subject:- Tax- Education - Municipal Councils - Levy on lands not occupied by or adajacent and appurtenant to buildings and lands not exclusively used for agricultural purposes - Rates fixed by Government- Resolution of the Council-Communicated.

****

Reference:- G.O. No.1778 L.A., dated 24-9-1948 and G.O. Ms. No.554, Education, dated 28-2-1949.

****

In G.O. No.1778 L.A., dated 24-9-1948, Government directed the Municipal Councils to levy property tax for General purposes, Water & Drainage purposes and scavenging & lighting purposes. on lands not occupied by or adjacent and appurtenant to buildings and lands not used for agricultural purposes from 1-10-1948 at the rates quoted in the G.O. As per the above G.O., this Municipal Council is levying tax from 1-10-1948 on such lands at the following rates:-

Tax for	General purposes ...	1/4%	of the Capital Value per half year.
"	Water & Drainage purposes	1/4%	"
"	Scavenging purposes	1/16%	"
"	Lighting purposes.	1/16%	"

Education Tax was being levied in this Municipality at the rate of 1/64% of the Capital Value per half year from 1-10-1944 and since the G.O. No.1778 L.A., dated 24-9-1948 did not make any special mention of the rate of Education Tax to be levied the same rate of Education Tax i.e. 1/64% of the Capital Value was continued but levied from 1-10-1948. In G.O. Ms. No.554 Education, dated 28-2-1949, this Municipal Council is directed under sub-section(2) of Section 35 of the Madras Elementary Education Act, 1920, as amended, to levy Education Tax on such lands at the rate of 18¾% of the property tax per half year from 1-10-1948. The above G.O. was placed before the Council at its urgent meeting held on 22-3-49 and the Municipal Council has resolved that the Government may be addressed to cancel the order and permit this Municipality to levy Education Tax at the old rate of 1/64 per cent of the Capital Value, which works out to only 6¼ per cent of the tax for General purposes. A copy of the Council's Resolution is submitted herewith.

p.43 sup

It is not clear whether the term "property tax" referred to in the Annexure to the G.O. means the tax of 1/4% of the Capital Value levied on vacant lands for general purposes or it means the aggregate property tax. The Council's request is that the rate of Education Tax to be levied on such lands should be limited to 6¼ % of the tax for general purposes as the rate of 18¾ % of the property tax ordered by Government from 1-10-1948 Excessive. If the term "property tax" mentioned in the Annexure to the G.O.

P.T.O

-2-

means the tax for all purposes (i.e. General, Water & Drainage, - Lighting and Scavenging), the increase in rate will be 7½ times the rate at which it was in force up to 30-9-1948. The G.O. directs that the increased rate should be given effect to from 1-10-1948. There are about 2500 assessments in respect of vacant lands and the Education Tax due for all such items have already been levied at the old rate of - 1/64 % of the Capital value from 1-10-1948 and the bulk of the amount collected already- If the direction of Government is to be given - effect to in full from 1-10-1948, supplemental demand notices for the difference of taxes due have to be issued in all cases after observing the formalities required in Rule 4 of Schedule IV to the Act. This - will lead to very laborious work without bringing in any corresponding and appreciable benefit to the Council. I am working out the Education Tax on such lands at 18¾ % of the aggregate property tax in the revision registers which are to come into effect from 1-4-1949.

3. In the circumstances stated above, I request the favour of very early orders of Government on the following points:

(1) whether the Council's request will be allowed

(2) whether property tax mentioned in the Annexure to the G.O. means the tax for General purposes only or all the different kinds of tax such as tax for General purposes, Water & Drainage tax, Scavenging Tax, Lighting Tax etc.

(3) whether the recovery of the difference of Education Tax due for II/1948-49 will be waived in view of the fact that - Education Tax has already been collected at the old rates.

I am submitting a copy of this to the Inspector of Municipal Councils and Local Boards for information and forwarding his remarks if any to Government.

$18\frac{3}{4}$

$\frac{37\frac{1}{2}}{4} \times \frac{1}{100} \times \frac{5}{8} = \frac{15}{128}$

Cd/- 26/3/49

COMMISSIONER. 26/3

Extract from the Proceedings of the Tuticorin Municipal Council passed at its urgent meeting held on the 22nd March 1949 at 5-25 P.M.

Resolution No.1, dated 22-3-1949.

(N) 1. G.O. No.Ms.554, Edn., dated 28-2-1949 revising the rates of Education Tax to be levied by the Municipal Councils on lands not occupied by or adjacent and appurtenant to buildings and lands not exclusively used for agricultural purposes and directing the Tuticorin Municipal Council to levy Education Tax at 18¾ % of the property tax per half year from 1-10-1948 and office note in the matter.

(A7-6308/49)

Government will be addressed to cancel the order and permit the Council to levy Educational tax at the old rate.

AAA.26.3.49.

(Sd.) Francis Villavarayer,
22-3-49.
Vice-Chairman.

Forwarded.

M.V.S. Sundaram (True Copy)
Chairman. 26/3

Commissioner

URGENT

LOCAL ADMINISTRATION DEPARTMENT.

Received ______ Registered

From (Name) Janab.Md.Mehdi Hassan,B.A.,
Designation: Commissioner,
Station: Tuticorin. S. I. Ry.

25

To
The Secretary to the Govt.of Madras,
Edn.& P.H.,Department,Madras.
Through the Chairman,Ml.Cl.,Tuticorin &
The Inspector of Local Boards,Madras.

18 NOV 1949
MADRAS

Enclosures: One

R. O. C. No. A.7. 6308--49. dated 14th Novr. 1949.

Sir,

Asst. Secretary to Government
27 NOV 1949
Education and Public Health Dept.

Sub: Tax-- Education-Municipal councils--Levy on lands not occupied by or adjacent to buildings and lands not exclusively used for agricultural purposes--

Ref: G.O.No.1778 L.A.,dated 24-9-1948 and G.O.Ms.No.554 Edn.,dated 28-2-1949. This office letter No.A.7. 6308-49 dated 25-4-1949 and reminders thereon. Govt.endorsment No.24136-49-2-Cl.Edn.dated 4-10-49.

92557

This office letter No.A.7.6308--49 dated 25-3-1949 to Government communicating council's resolution No.1.dated 22-3-49 regarding levy of Education tax on vacant lands not occupied by or adjacent to buildings and lands not exclusively used for agricultural purposes and the endorsement of Government No. 24136-49-2-Cl.,Education dated 4-10-1949 were placed before the Municipal council atits meeting held on 11--11--1949 and the council in its resolution No.139 approved the office note requesting permission for the issue of bills at the old rates of tax as under:

Tax for general purposes.	1/4%	of capital value per half year.	
Tax for water & Drainage purposes.	1/4%	"	"
Tax for scavenging purposes	1/16%	"	"
Tax forlighting purposes.	1/16%	"	"
Edn. Tax	1/64%	"	"

and directed thatthe Government may be intimated accordingly. A copy of the council's resolution is submitted herewith.

As the revision of rates for all the Municipalities is under consideration of the Government, and as it will take some time for the issue of final orders,and if the bills at the old rate at least is not issued now,the rate payers will be later called on to pay tax for more than 2 half years atonce,which will make collection very difficult and in order that the tax may be collected within the year itself. The Municipal Council has approved the issue of land tax bills at the rates stated above subject to adjustment on receipt of final orders of Government. In accordance with the council's resolution I am issuing bills for lands not occupied by or appurtenant to buildings for the 1st and 2nd half years of 1949--1950,as the taxes have to be collected within the year itself. If the orders of the Government are received sufficiently early,supplementary bills if necessary will be issued.

In the circumstances stated above,I request that the Government may be pleased to approve the action taken by this Municipality in the matter.

M. Mehdi Hassan
COMMISSIONER. 15.11

Copy submitted to the Secretary to the Government of Madras,Education & Public Health Department,Madras direct.

FORWARDED

M.V.S. Sundaram
Chairman. 16/11

(P.T.O)

Extract from the Proceedings of the Tuticorin Municipal Council passed at its ordinary meeting held in the Council Hall in the Rao Bahadur Cruz Fernandez Buildings on Friday the 11th November 1949 at 5.30.P.M.

RESOLUTION NO: 139. DATED: 11--11--1949.

139. This office letter No.A.7. 6308--49 dated 25-3-49 to Government communicating council's resolution regarding levy of Education tax on vacant lands and the Govt.Endt.No. 24136-49-2C.1.Education dated 4-10-1949 stating that ~~xx~~ as the revision of rates for all municipalities is under consideration, it will take some time for final orders to be issued in the matter. Also office note dated 4-11--1949 requesting permission for the issue of bills at the old rate(1/64% of the capital value) of tax as intimated to the Government in the letter cited above subject to future adjustment.

/A.7. 6308--49/

"Office note approved and the Government will be intimated accordingly."

Sd/M.V.S.SUNDARAVEL,
CHAIRMAN, 11--11--1949.

/true copy/

RMS/

COMMISSIONER. 16/11

15.11.49

Office of the Inspector of Local Bds

Ro Dis 67281/49 dated 11-49.

Forwarded

24/11/49

22-11-49

23-11-49

For Inspector

To The Secretary to Govt

Edn & P.H. Dept.

F.D./

Extract from L.A note file regarding the ~~B~~ E.E. Budget of Tuticorin Ml-cl.

Para 11 (i) :- The estimates provide for no contribution from the General Account to the Ely. Edn. Acct either in the current year or in the budget year. The E.E. Account is self-supporting.

General :- The present rate of tax is 20% per annum in this mplty. The council has resolved to increase the rate of W & D tax by 2% p.a. with effect from 1-4-50 increasing the total rate of tax to 22% per annum.

Edn (D).

Para 11 (ii) :-

No remarks.

The file may be passed on to the Health dept for action w.r.t. the items with which they are concerned.

I.B.M.
4-3-50.

C. no: 1075/50

28 51/ Edn (D)

B.E for 1950-51 - Elementary Education Fund - Municipal Council, Tuticorin - orders passed

From the Commr, Tuticorin Mply
No: 12389/A6/48 dt 4-8-1948
From the Commr, Tuticorin Mply
No: 6308/A7/49 dt 25-3-1949
From the Commr, Tuticorin Mply
No: 6308/A3/49 dt 14-11-1949
From the Commr, Tuticorin Mply
No: 25161/49/B1 dt 24-1-1950
From the Director of Public Instruction
No: 91-(B3) 49-50 dt 28-2-1950

pp 41-44 cf
pp 45-46 cf
p 47 cf
2/20/4
p 3 cf
p 1 cf

Order No: 1280 Edn dt 20-4-50

Ms

The Government pass the following orders on the RE for 1949-50 and the BE for 1950-51 of the Elementary Education Fund of the municipal Council, Tuticorin:-

2. R-E for 1949-50:-

p 5 cf (i) The credit taken for Government grant under section 37 of the Madras Elementary Education Act shall be revised to Rs 24,729.

p 5 cf (ii) The credit taken for Government grant under the proviso to section 37 of the Elementary Education Act shall be revised to Rs 4941.

(iii) Education tax:- The credit taken under this head shall be reduced to Rs 48,183 (x)

M

(x) Please see on p1 of the 4/8 25/2/50 (M)

(iv) "Receipts - Capital":- The credit taken for Government grant under this head shall be restricted to Rs 1136.

A! on p3 (Q)

(v) "Expenditure - Capital":- The amount of Rs 3,200 shown against "Lands and Buildings" shall be reduced to Rs 2,271.

p 7 cf
A on p3 (Q)

(vi) The R.E will close with a balance of Rs 35,948.

3. B.E for 1950-51:-

(i) The credit taken for Government grant under Section 37 of the Elementary Education Act shall be raised to Rs 27,730.

(ii) The credit taken for Government grant under the proviso to Section 37 of the Elementary Education Act shall be raised to Rs 4941.

(iii) Education tax :- The credit taken under this head shall be reduced to Rs 48,183.

(iv) "Receipts - Capital":- The Council is permitted to take credit for a sum of Rs 5583 (towards Government grant) in respect of the construction of buildings for the municipal Elementary School, Sevandakulam sanctioned in G.O: No: 3004 Edn dt the 26th September 1949.

(v) "Expenditure - Capital":- The amount of Rs 38,000 shown against "Lands and Buildings" shall be reduced to Rs 37,000. (x)

(vi) The BE will close with a balance of Rs ~~[illegible]~~55

4. The Commissioner, Tuticorin Municipality is informed that the property tax referred to in G.O: No: ~~Edn~~ 552 Edn dated the 28th February 1949 refers to the tax for all purposes viz. (General, Water and drainage, lighting and scavenging). The action of the Commissioner in having ~~[illegible]~~ collected the Education tax on vacant lands in the municipal area at 1/66% of the capital value per half year is approved.

5. An extract of the remarks of the Director of Public Instruction in his endorsement cited is communicated to the Commissioner, Tuticorin Municipality for information and necessary action.

KA
10/4/50
Dr 15

OM
11/4/50

p5 cf

p5 cf

M
p5 cf

p3 / (R)

(x) reduced by Rs 1,000 to balance the budget.

para 2, pp 45-46 / pp 1-2 / (N)

p47 cf from 21/4

The Commr Tuticorin reply- (through the DEO) (with a copy of paras 3 to 6 in p1-2)
The D.P.I.
The Exr of LF Accts
Copy to LA Dept
35/4

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28 C 53

28

Edn u.o. 1075/50-1-D
11.4.50.

Note: LA may see for remarks with reference to para 4 of the draft order in p2 ante.

KA
11/4/50
Dp
18/4/50

OM
11/4/50 LA

LOCAL ADMINISTRATION DEPARTMENT
15449
12 APR 1950
R W4
SECRETARIAT, MADRAS

ASSISTANT SECRETARY
19 APL 1950
7820
EDUCATION DEPARTMENT

LA Dept
9

The draft order on pp 1-2 ante may be perused and the file returned to Edn uo. (No remarks are called for with regd to para 4 of the draft).

RL
18/4/50

18.4.50

Edn

18/4/50

Thro 'A'
18/4/50
(Supdt [illegible])

Dr
18/4

LA uo 15449-1
18.4.50

ANNEXURE.

	Rs
Opening balance (as revised)	35,948
RECEIPTS:	
1. Education tax	48,183
2. Fines and Penalties	
3. Income from securities	
4. School fees	
2. Other receipts	100
3. Government Grant	
(i) Under Section 37 of the E.E. Act	27,730
(ii) under the proviso to Sec. 37 of the Act.	4,941
(ii) Contributions - Endowment	60
(iii) compensation for the loss of education tax levied as surcharge on profession tax.	
(iv) Adjustment from the A.T.C. grant.	
4 Contribution from the General Funds	
DEDUCT Refunds.	900
Amount transferred to capital.	41,000
Total Ordinary	39,114
CAPITAL	
Government grant	5,583
Amount transferred from ordinary	41,000
Total ordinary & capital	85,697
Total including opening balance.	1,21,645

11/4/50

EXPENDITURE.	Rs
1. Staff:	
Salaries & allowances Masters Clerks & servants	60,560
Contribution to P.F.	2,350
Edn. tax-collection charges	3,020
Travelling Allowances	100
2. CONTINGENCIES & EQUIPMENT	
Contingencies	
House rent	3,200
Other items	3,300
D.A	3,500
Equipment:	
Bonus fund	200
Furniture & apparatus	1,000
Library, books & maps	500
Other items	1,500
3. Prizes & scholarships	200
Endowment	60
4. Repairs to buildings	2,000
Contributions to other institutions	100
5. Interest on and repayment of debt	
6. Repayment of advance to Govt.	
Total:	81,590
CAPITAL	
Lands & buildings	37,000
Furniture & apparatus	3,000
Total (ordinary and capital)	1,21,590
Closing balance	55

Pranayama Nh
செப்பனிடுவதற்காக எடுத்துக்
கொள்ளப்பட்ட
September 1983
மாதம் வருடம்

செப்பனிட்டு முடித்த
October 1983
மாதம் வருடம்

ஆராய்ச்சி உதவியாளரின்
கையொப்பம்