EDUCATION 1950 DEPARTMENT.

M S. SERIES.

(19)

(1)

cloud
21/

G.O.NO. Ms. 2376 Edn.

DATED. 25--8--1950.

subject as per G.O. 62-65 of

153

B.E. FOR 1950-51- ELEMANTARY EDUCATION FUND - CORPORATION OF MADRAS

BUDGET ESTIMATE FOR 1950-51 - ORDERS PASSED.

****

G. D. III.-334.
1,000—Oct, 1949.

Registered 3/ 19 (3)

From

Sri C. NARASIMHAM, M. A., B. L.,
Commissioner,
Corporation of Madras.

To

THE SECRETARY TO GOVERNMENT,
Education Department,
FORT ST. GEORGE, MADRAS.

Through The Director of Public Instruction,
Madras.
Through the Mayor of Madras.

E. D. C. No. B. 1. 3352 of 1949, Dated 31-3-1950.

DIRECTOR OF PUBLIC INSTRUCTION MADRAS 31 MAR 1950

Ref. P.D. 5-363/50

Enclosures: four

Sir,

Subject :— EDUCATION - Elementary - Corporation of Madras - Budget Estimate - Elementary Education Fund - 1950-1951.

Ref: Government Memorandum No.41 Education D/50-1 dated 6th March 1950.

As required under Section 38 of the Madras Elementary Education Act (1920), I submit herewith the Budget Estimate of the Elementary Education Fund of the Corporation of Madras for the year 1950-1951 as passed by the Council on 21st March 1950.

Revised Estimate:-

2. As explained in my note dated 28th November 1949 to the Standing Committee (Education) and the Council (copy enclosed) the receipts and charges according to the revised estimate for the year 1949-1950 will amount to Rs. 25,43,614/- and Rs. 27,07,654/- respectively leaving a deficit of Rs. 1,64,040/-. As ordered by Government in G.O.Ms.No. 2258 Edn., dated 13th July 1949, the actual deficit will have to be met by making an equivalent contribution from the General Funds to the Elementary Education Fund. No definite provision has been made in the General Fund Budget for 1950-1951 to make this payment but the Council will be requested to provide for payment of the actual deficit.

Budget Estimate for 1950-1951:-

3. Credit is taken for the following items of receipts:-

1.	Education Tax at 15% of the Property Tax.	Rs.	14,86,000 0 0
2.	Government contribution under Section 37 of the Elementary Education Act.	"	7,00,262 0 0
3.	Subsidy for Elementary Schools opened before and after 1-4-1921.	"	43,247 0 0
4.	Building Grant.	"	16,000 0 0
5.	Contribution from the General Fund to Elementary Education Fund.	"	5,30,000 0 0
6.	Miscellaneous Receipts.	"	5,400 0 0

7. Advance recoverable.	Rs.	5,000 0 0
Total.	Rs.	27,85,909 0 0

Expenditure:-

4. The draft budget provides for expenditure on the salaries of the Educational Officer, the Lady Superintendent, Corporation Girls' Schools, Medical Inspectors and Medical Inspectresses, Supervisors of Corporation Schools, the teaching staff, the clerical and menial establishments, equipment for the schools, repairs to buildings and for the following schemes which are essential for the efficient and proper working of the compulsory Elementary Education Scheme and for the proper maintenance of the Schools. The total anticipated expenditure will come to Rs.27,85,820/-.

Opening of 16 additional Schools:-

5. As the Corporation has already committed itself to the eradication of illiteracy in the City and as the opening of more and more schools, particularly in slum areas is the surest way of achieving this object, it is proposed to open 16 additional schools in 1950-1951 in slum and extended areas where educational facilities are not adequate. The Corporation thinks that the poor and the under-privileged should be given every facility for education, the only lever by which they could improve their lot in society and function as more useful citizens. A lump sum provision of Rs.20,000/- has been made in the draft budget for this purpose. The names of localities where these schools are proposed to be opened are furnished below:-

1. Nallancheri.
2. Arumbakkamcheri.
3. Siruvallur.
4. Thousand Lights Slums.
5. Maduvankarai.
6. Mayor Basudev Street.
7. Slum opposite to Moore Market.
8. Lockcheri near Mental Hospital.

9. Natesa Nagar, Periamet.
10. Slum near Teachers College, Saidapet.
11. Pallipetai.
12. Tagore Nagar.
13. Gopalapuram Slum.
14. Chinnachembrambakkam.
15. Sembium.
16. One School in West Mambalam - 35th Division.

Conversion of Lower Elementary Schools into Higher Elementary Schools

6. The Corporation is of the view that Independent India should not be content with the minimum literacy standard of education upto V standard and that there should be a liberal outlook on our concept of Education. Actually there is a great rush for admission into the existing Corporation Higher Elementary Schools with the result that the Corporation is forced to run plural sections in the Higher Elementary standards also. It is not conducive to efficiency to allow the strength of individual schools to increase beyond limit. Decentralisation and dispersal of pupils are the best forms of increasing efficiency. To achieve this object, it is necessary to open Higher Elementary Schools in more schools, so that all those seeking Higher Elementary Education may not crowd together in the existing schools. The conversion of the following Lower Elementary Schools into Higher Elementary Schools in 1950-1951 is recommended for sanction so as to relieve congestion in the existing schools to some extent and to provide greater opportunities for such poor pupils who cannot afford to pay for the benefit of Secondary Education.

1. Corporation Boys' School, Thiruvathiyur High Road.
2. Corporation Boys' School, Vyasarpady.
3. Corporation Boys' School, Anna Pillai Street.
4. Corporation Boys' School, Choolai.
5. Corporation Boys' School, Goyathope.
6. Corporation Boys' School, Bangaru Naicken Street.
7. Corporation Boys' School, Mandavalli.
8. Corporation Muslim Boys' School, Angappa Naicken Stree
9. Corporation Girls' School, Thayar Sahib Street.

VI Standard will be opened in these schools in 1950-1951 and one Secondary Grade Teacher will be appointed to each of these institutions. These schools will serve the educational needs of the poorest of the masses. A provision of Rs.5,000/- has been made in the budget for this purpose.

Appointment of additional teachers:-

7. In view of the awakening of the masses to the importance of education, there is an ever increasing rush for admissions into the Corporation Elementary Schools. The need for opening more and more additional sections in many of the Corporation Schools will continue. It is anticipated that there will be need for atleast 150 additional teachers in 1950-1951. Hence a lump sum allotment of Rs.40,000/- has been made in the draft budget for the appointment of additional teachers.

Revision of pay of Elementary Higher Grade teachers:-

8. The Council made provision in the budget for the revision of the scale of pay of Higher Grade teachers from Rs.35--1--55 to Rs.35--2--65. The Council has been pressing for the adoption of the scale of Rs.35--2--65 right from 1947 but Government were pleased to approve in G.O.No.Ms.1408 Education dated 31-5-1948 the adoption of the scale of Rs.35--1--55 only. The Council reiterated on 13-7-1948 and 22-3-1949 its original recommendation that the scale should be revised to Rs.35--2--65. The matter was also brought to the notice of the Government by two deputations led by the Mayor.

The question of adoption of the scale of Rs.35--2--65 was taken up by the Council as a separate motion on 20-12-1949 when it resolved to request the Standing Committee (Taxation and Finance) to make provision in the General Budget for an amount equal to the extra cost involved in adopting the revised scale for the Higher Grade teachers. The anticipated extra expenditure on this account during 1950-1951 will be roughly Rs.30,000/- if this scale of pay is given effect to from 1-4-1949 as resolved by the Council. The Standing Committee (Taxation and Finance) has accordingly provided an additional

contribution of Rs.30,000/- in the General Budget. This additional provision is taken credit of in the Elementary Education Budget and the provision of Rs.20,00,000/- made for payment of salaries to the teaching staff is inclusive of that amount. Government are requested to pass orders on the adoption of the revised scale of Rs.35--2--65 in respect of Higher Grade teachers from 1-4-1949.

Capital Account:-

9. In my letter E.D.C.No.B.1.1706/49 dated 28-10-1949 Government have been requested to sanction a loan of Rs.8,29,500/- for the following schemes:-

		Rs.	A.	P.
1.	Construction of School buildings on six of the acquired sites.	3,62,500	0	0
2.	Acquisition of the site and building accommodating the present Corporation Girls' School, Kandappa Mudali High Road, Corporation Girls' School and Corporation Muslim Girls' School, Korukupet, Corporation Girls' School, Thayar Sahib Street and Corporation Muslim Girls' School, Chepauk.	2,00,000	0	0
3.	Acquisition of R.S.No.174/2 of Chintadripet for a Girls School.	47,000	0	0
4.	Estimated cost of purchasing premises No.21 McNicholas Road for Corporation Girls' School, Chetput.	45,000	0	0
5.	Construction of a new school building to accommodate, Corporation Girls' School, Mannarsamy Koil Street.	72,000	0	0
6.	Construction of first floor to Corporation Boys' School, Kondithope.	50,000	0	0
7.	Provision of additional accommodation to Corporation Boys' School, Padavattammen Koil Street.	7,000	0	0
8.	Acquisition of land and building in R.S.No.626 of Nungambakkam in Kodambakkam High Road.	46,000	0	0
	Total.	8,29,500	0	0

8/

It is requested that this amount may kindly be sanctioned early in July 1950.

Conclusion:-

10. It may be observed from the foregoing paragraphs that the normal revenue expected under the Elementary Education Fund in the year 1950-1951 is Rs.27,85,909/- while the anticipated expenditure is Rs.27,85,820/- leaving a closing balance of Rs.89/-.

I request that Government may be pleased to approve the Elementary Education Fund Budget and sanction the revised scale of pay of Rs.35--2--65 to the Elementary Higher Grade teachers with effect from 1-4-1949.

N. Sankaran 31.3.50.
For Commissioner.

Forwarded
[signature]
Mayor.

AR.31-3-1950.

6 9/

Extract from the Minutes of the Proceedings of an Adj.Ordinary Meeting of the Council held on 21-3-50.

DIRECTOR OF PUBLIC INSTRUCTION 31 MAR 1950

Resolution No.1941/50:

Subject: Elementary Education Budget for 1950-51.

Read the Commissioner's note dated 28-11-49 placing for consideration the revised estimate for the year 1949-50 and budget estimate for the year 1950-51 of the Elementary Education Fund of the Corporation of Madras.

Read also the recommendations of the S.C(E) dated 6-3-50 on the revised estimate and the budget estimate for 1950-51.

Sri K.Vinayakam moved to approve the revised estimate and the budget estimate for 1950-51 as presented by the S.C(E).

Dr.U.Krishna Rao seconded.

This was put to the meeting and carried.

(True extract)

(Sd) ...
...cy.to Council.

(True copy)

[signature]
Educational Officer. 21/3

27-3-50

Extract from the Proceedings of a Meeting of the Standing Committee (Edn.) held on 6-3-1950.

C.No.16/50. Budget - Elementary Education Fund - Revised Estimate for 1949-1950 and Budget Estimate for 1950-1951 - Presented.

Read Commissioner's note dated 28-11-1949 placing before the S.C.(E) and the Council for consideration, the revised Estimate for the year 1949-1950 and Budget Estimate for the year 1950-1951 of the Elementary Education Fund of the Corporation of Madras.

Read the following proceedings of the S.C.(E) dated 9-1-1950:-

"The Commissioner is requested to revise the Budget giving effect to the Council's resolution regarding the scale of pay of Rs.35-2-65 to the Higher Grade Teachers and to propose the transfer of the provision for playgrounds from the Elementary Education Fund to the General Fund, in view of the fact that the play-grounds maintained under the Elementary Education Fund are used more by the public rather than by our school children.

Read the Commissioner's following further note dated 24-1-1950:-

Elementary Education Fund Budget for 1950-1951 - Grant of Revised scale of pay to Elementary Higher Grade Teachers - Elimination of provision for playground establishment from the Elementary Education Fund Budget - Grant of a uniform scale of pay to all Supervisors - Position explained -

---

Ref: 1. Proceedings of the S.C.(E) dated 9-1-1950.
2. Letter dated 14-1-1950 from the Chairman, S.C.(E) and some other members.

With regard to the question of elimination of provision in the budget for payment of salaries and allowances to the members of the playground staff, paid out of the Elementary Education Fund, I have to state as follows:-

My budget is before the S.C.(E). It is open to the Committee to revise it as they deem proper and place it before the Council.

I may, however, state that the provision of Rs.19,70,000/- under "Salaries and Allowances - Masters" made in the Elementary Education Fund-budget as placed by me before the S.C.(E) is inclusive of a sum of Rs.9,024/- towards the establishment charges for the playground Supervisors. Similarly, the provision of Rs.1,32,000/- made under "Salaries and Allowances" - Clerks and Servants" is inclusive of a sum of R .4,404/- towards the salaries of playground attenders. Thus there is on the whole a provision of Rs.13,428/- in the Elementary Education Fund Budget for 1950-1951, as presented by me to meet the establishment charges, towards the playground staff. As for eliminating this provision of Rs.13,425/- from the Elementary Education Fund budget it may be pointed out that the S.C.(E) recommended a similar course in its resolution No.432 dated 8-1-1948 while considering the budget for 1948-1949 but the Council did not accept this proposal (vide proceedings dated 2-3-48 of the Council), which means that it has to be provided for the Elementary Education Fund Budget only. Unless and until the Council accepts the proposal of the S.C.(E) it will not be in order to delete this amount from the Elementary Education Fund Account and debit it to the General Funds. If the deletion proposed is effected the provision under "A. General A/c IV P.H. 3. Public Amenities - 5 Maintenance of Playgrounds (1) Establishment" will have to be increased correspondingly, from Rs.14,000/- to Rs.27,424/- (or R .27,430/-). In the same manner in the Elementary Education Fund Budget, the provision now made against "Salaries and Allowances - Masters and " Salaries and allowances - Clerks and Servants" has to be altered as Rs.19,60,980/- and Rs.1,27,560/- respectively instead of Rs.19,70,000/- and Rs.1,32,000/-.

8 B/ 111

(8)

As regards the revision of pay of Higher Grade Teachers, I may state that the extra annual average cost involved in such a proposal will be Rs.1,20,000/-. If it is proposed to give effect to the revised scale of pay of Rs.35-2-65 only from 1-4-1950, it will involve practically no additional commitment during 1950-1951, as their pay will be fixed in the revised scale at the stage equivalent to their present pay, treating the difference, if any, as personal pay, to be merged in future increments and the increments in the revised scale will accrue only after one year from that date.

With regard to the question of granting a scale of pay of Rs.85-5-120-10- 200. to the Secondary Grade Supervisors, I may state that this proposal has not emanated from me. It is for the Committee to decide whether a proposal, which has not emanated from the Commissioner, as required by the Act, need be taken up now for consideration.

Read the following proceedings of S.C.(E) dated 20.2.50.

"Adjourned. In view of the proceedings of the Council dated 20-12-1949 referring back the subject in regard to giving a revised scale of pay of Rs.35-2-65 to the Elementary Higher Grade Teachers, to the Taxation & Finance Committee for making a definite provision in this year's budget in order to give effect to it and in view of the proceedings of the Taxation & Finance Committee dated 9-2-1950 making a definite provision of Rs.30,000/- from the General Fund, the Commissioner is requested to provide in the Elementary Education Budget for 1950-51, the revised grade of Rs.35-2-65 instead of Rs.35-1-55, so that the teachers may draw their first increment on 1-4-1950"

Read the note of the Educational Officer dated 28-2-1950 stating that the Commissioner has agreed to alter the provision made under "IV a/c E.E.Fund. Salaries and allowances - Masters" from Rs.19,70,000/- to Rs.20,00,000/- with a view to giving effect to a scale of Rs.35-2-65 to the Elementary Higher Grade Teachers so that they may draw the first increment in the revised scale with effect from 1-4-1950.

"The figures under Receipts and Expenditure furnished by the Commissioner for the Revised Estimate for 1949-50 are accepted.

(2) Resolved that the opening balance for 1950-51 should be taken as Nil in view of the resolution of the Council sanctioning the Budget for 1949-50 and the G.O.No.2258.,Edn. dated 13th July 1949 thereon that the deficit in the Elementary Education Fund Budget, if any, should be met by increasing the contribution from the General Funds to the extent necessary.

3. Under Receipts, contribution from General Funds will be Rs.5,30,000 for 1950-51 in view of resolution No.1328 dated 13-2-1950 of the Standing Committee (T&F) making a specific and separate extra provision of Rs.30,000/- for revising the scale of pay of the Higher Grade Teachers from Rs.35-1-55 to 35-2-65.

4. Under Education Tax take credit for a sum of Rs.14,86,000.

5. Under Expenditure against salaries for Masters, increase the provision by Rs.30,000/- to enable the payment of the revised scale of pay of Rs.35-2-65 to the Higher Grade teachers with effect from 1-4-1949 so that the first increment may be drawn on 1-4-1950.

6. Under Expenditure (b) Clerks and Servants, provide Rs.1,31,000/-
7. Under Contingencies - House Rent - Provide Rs.1,30,000/-.
8. Under Contingencies - Other Items - Reduce the provision by Rs.1000/- ~~Rs.11,000~~/-.
9. Under Furniture - Reduce Rs.5,000/-.
10. Under Library Books and Maps - Reduce provision by Rs.1,000/-.
11. Drop the provision of Rs.500/- for office equipment.
12. Under Repairs to buildings - Reduce the provision by Rs.1,000/- and provide for Rs.74,000/-.
13. Under Pensions and Gratuities - Reduce by Rs.5,000/-.

NOTE FOR THE STANDING COMMITTEE (EDUCATION) AND THE COUNCIL.

Subject.- Budget - Elementary Education Fund - Revised Estimate for 1949-50 and Budget Estimate for 1950-51 - Presented.

Revised Estimate for 1949-50.

1. (a) Opening balance.

The budget estimate of the Elementary Education Fund of the Corporation of Madras for the year 1949-50 provided for an Opening balance of Rs.2,000/- but as the Elementary Education Fund Budget for 1948-49 closed with a deficit of Rs.24,936-12-1, this has been adopted in the Revised Estimate as the Opening balance for the year 1949-50.

(b) Education tax.

As against the anticipated receipt of Rs.13,50,000 provided in the budget Estimate for the year 1949-50, it is reported by the Revenue Officer that the revised estimate might be taken as Rs. - Rs.13,13,000/- ~~xxx~~ under Education Tax. Hence, a sum of Rs.13,13,000 has been adopted under Education Tax in the revised estimate.

2. Government Grant.

(a) Under Section 37 of the Elementary Education Act, the actual amount of contribution realised from Government during 1949-50 is Rs.6,56,110/- as against the budget estimate of Rs.6,40,000/-. A further sum of Rs.2,543/- is also due from Government as pointed out in the Audit Report for 1948-49 and it will also be realised in the course of 1949-50.

(b) In Government Order No.1754 Education and Public Health dated 27th May 1949 read with Government Memorandum No.53722-B.2/49 Education dated 16th July 1949 and Government Order No.1753 Edn. and Public Health dated 27th May 1949 Government have ordered the payment of a subsidy of Rs.42,933/- and Rs.314/- respectively for payment to the Corporation. In addition to these two items, Government have also sanctioned in their Order No.1199 L.A.D. dated 7th June 1949 a sum of Rs.2,313-11-0 as compensation for 1949-50 for loss of income under Education Tax levied as a surcharge on Profession Tax.

(c) In their Order No.304 Education and Public Health dated 26th September 1949 Government have sanctioned a building grant of Rs.16,000/- in favour of the Corporation of Madras for the construction of four Elementary School buildings. This amount will be realised and remitted into the treasury in due course in 1949-50 itself.

3. Contribution from General Funds.

Under this item of revenue, the budget provision of Rs.5,00,000/- has been adopted, together with a further sum of Rs.24,937/- representing the actual deficit in the year 1948-49 to be adjusted from the General Funds of the Corporation towards the Elementary Education Fund as per Council's resolution No.164 dated 22-3-49 and ~~Government~~ Government Order Ms.No.2258 Edn. dated 13th July 1949.

4. There is not much variation in the remaining items of revenue. Taking all the items of receipts ~~explained~~ as explained above, the total revenue expected under the Revised Estimate is Rs.25,68,551/-. In view of the minus opening balance, the amount available for meeting the expenditure in 1949-50 is only Rs.25,43,614/-.

5.

5. The expenditure as per the Revised Estimate for 1949-50 will be Rs.27,07,654/- which includes provision for payment of salaries to the staff borne on the Elementary Education Fund and for some other inevitable items of expenditure. Provision has also been made for a sum of Rs.1,50,000/- under "Repairs to Buildings" as against the allotment of Rs.1,10,000/- made in the budget. This increased provision of Rs.1,50,000/- is an inevitable need in as much as annual repairs and small additions and alterations have to be carried out to all the Corporation School Buildings, if their condition should not deteriorate. It is actually found that the allotment of Rs.1,10,000/- originally made in the budget will be very inadequate and many urgent items of work will have to suffer to the detriment to the efficiency of our schools, if a revised provision of Rs.1,50,000/- is not made.

6. Closing balance. The revised estimate of receipt and charges for 1949-50 amount to Rs.25,43,614/- and Rs.27,07,654/- respectively, leaving a deficit of Rs.1,64,040/-.

7. Capital Account. Under the Loan Funds, the opening balance for the year 1949-50 amounted to Rs.1,10,887-0-3. A loan of Rs.2,78,570/- is expected to be realised from Government during the ~~year~~ current year, to meet the expenditure involved in the ~~xx~~ execution of certain urgent works which have already been carried out in anticipation of realising loans from the Government. The entire amount is expected to be spent during the year 1949-50 itself.

BUDGET ESTIMATE FOR 1950-51.

8. Receipts.

In the draft budget for 1950-51 submitted herewith Credit is taken for ordinary receipts as follows:-

1. Opening balance	....	- Rs.	1,64,033
2. Education Tax	....	"	14,41,000
3. Government contribution under Section 37 of the E.E.Act.	....	"	7,00,262.
4. Building Grant expected in 1950-51.			16,000
5. Subsidy for Ely. Schools opened before and after 1-4-1921.		"	43,247.
6. Contribution from the General Funds to the E.E. Fund.		"	5,00,000.
7. Miscellaneous receipts.		"	10,400
	Total		Rs. 25,46,876

9. Education Tax. Under Education Tax, credit has been taken for a sum of Rs.14,41,000/- as against the budget provision of Rs.13,50,000/- and Rs.13,13,000/- in both the budget estimate and the revised estimate for 1949-50..

10. Credit is also taken for a contribution of Rs.5 lakhs from the General Fund as usual.

11.(a) In the year 1948-49 a sum of Rs.10,000/- was realised for the first time towards building grant from Government for the ~~xxxxxx~~ construction of two of the Corporation buildings and in the year 1949-50 another building grant of Rs.16,000/- has already been sanctioned by Government. In the year 1950-51 also, a similar building grant of Rs.16,000/- may be expected to be realised from Government. Hence credit is taken for a sum of Rs.16,000/- in the draft budget in anticipation of the sanction of the ~~sanction of the~~ S.C.(E) and the Council.

(b) Under Section 37 of the Elementary Education Act, a sum of

Rs.

Rs.7,00,262/- is expected to be realised from Government, based on the anticipated revised estimate of Rs.13,13,000/- for the year 1949-50. Taking into account all these items of revenue and the deficit opening balance of Rs.1,64,033/, the total amount available for expenditure will be Rs.~~25,64,869/-~~ 25,46,869/-.

Expenditure.

12. The draft budget provides for the payment of salaries to the sanctioned staff, borne on the Elementary Education Fund including the staff in the Corporation Schools in the extended and slum areas, provision for equipment etc., for all the existing schools.

13. Salaries and allowances (a) Masters (b) Clerks and Servants.

Under these two debit heads, a sum of Rs.19,70,000/- and Rs.1,32,000 respectively have been provided to meet the expenditure involved in the payment of salaries to the staff already sanctioned and paid out of the E.E. Fund.

14. Repairs to Buildings - Rs.75,000/-.

Consequent on the ever increasing enrolment of children in the Corporation schools, the problem of providing adequate accommodation becomes more and more acute as years roll on. The Government Inspecting Officers have also been repeatedly pointing out the need for providing additional accommodation in a number of schools. It is necessary that, even though it may not be possible to put up major additions, to the existing buildings, we should increase the accommodation, wherever possible, at least by putting up some blocks of one or two rooms in such a manner that they are susceptible of further extension in future. The expenditure on such items of extension works will have to be met from the provision under this head. Besides this, annual repairs and improvements have to be carried out in the interests of the buildings. Hence a most modest provision of Rs.75,000 has been made in the ~~xx~~ draft budget.

15. Other items - Rs.1,69,500/-.

With a view to meeting the expenditure involved in the payment of salaries to the menial staff, borne on the contingencies, as well as to meet other miscellaneous items of expenditure such as supply of bullock carts to the Corporation Muslim Girls schools, printing and stationery, supply of books and slates to the poor pupils, a sum of Rs.1,69,500/- has been provided in the draft budget.

16. Pensions and Gratuities - Rs.70,000/-.

Under this debit head, a sum of Rs.70,000/- is required to meet the expenditure involved in the payment of pensions to the retired employees and gratuity to those unfortunate ones who breathe their last while in service. This may be sanctioned.

17. Furniture and Apparatus.

A sum of Rs.30,000/- only has been provided under this debit head for the supply of the articles of furniture required for the Corporation schools.

18. Opening of new schools: Rs.40,000/-.

As the Corporation has already committed itself to the responsibility of eradicating illiteracy from the City, and as the opening of more and more schools, particularly in slum areas, without the advantage of any instruction, is the surest way of achieving this object, it is proposed to open 15 additional schools in 1950-51,

specially

specially in slum and extended areas where educational facilities are lacking. We must give the poor and the under-privileged every facility for education, the only lever by which they can improve their lot in society and function as intelligent citizens. A lump sum provision of Rs.40,000/- has been made in the draft budget for this purpose. The names of areas ~~xxxx~~ where these schools are proposed to be opened are furnished in Statement No. 1 appended.

19. Conversion of Lower Ele. Schools into Higher Ele. Schools.

It is recognised by one and all that an Independent India cannot be content with the minimum literacy standard of education upto V Standard and that there should be a liberal outlook on our concept of Education. Besides this, it may be pointed out that there is great rush for admission into the existing Corporation Ele. Schools with the result that we are forced to run plural sections in the Higher Elementary standards also. It is not conducive to efficiency to allow the strength of individual schools to increase beyond limit. Decentralisation and dispersal of pupils are the best of forms of increasing efficiency. To ~~xx~~ achieve this, we have to open Higher Elementary Schools in more schools, so that all those seeking higher elementary education may not crowd together in our existing schools. The conversion of the following Lower Elementary schools into Higher Ele. Schools in 1950-51 is recommended so as to relieve congestion in the existing schools to some extent and to provide greater opportunity for such poor pupils who cannot afford to pay for the benefit of Secondary Education.

(1) C.B.S. Thiruvathiyur High Road.
(2) ,, Vyasarpady.
(3) ,, Anna Pillai Street.
(4) ,, Choolai.
(5) ,, Goyathope.
(6) ,, Bangaru Naicken Street.
(7) ,, Mandavalli.
(8) C.M.B.S. Angappa Naicken Street.
(9) C.G.S. Thayar Sahib Street.

In these schools there is sufficient space. VI Standard will be opened in these schools in 1950-51 and one Secondary Grade teacher will be appointed to each of these Institutions. These schools will serve the educational needs of the poorest of the masses. The extra cost involved in this proposal is only Rs.6,320/-. This may be sanctioned as it is not real extra expenditure to the full extent but only ~~x~~ to a limited extent, as ~~well~~ have to spend a good portion of this allotment on extra sections in the existing Higher elementary schools in case we are not converting these into Higher Elementary schools.

20. Appointment of 150 additional teachers - Rs.40,000/-.

In view of the ever increasing rush for admissions into the Corporation Elementary Schools, it is found from practical experience that more and more additional sections have to be opened and more and more additional teachers have to be appointed. As the rush for admission is on the increase, it is anticipated that we will have to appoint at least 150 more teachers in the year 1950-51. In view of the Corporation's great responsibilities in the matter of wiping off illiteracy from the City, there is no escape from this position. Hence a lump sum allotment of Rs.40,000/- has been made in the budget and this may be sanctioned.

21. Appointment of an Asst. Educational Officer:
Rs.150-5-200-10-250 plus usual allowance.

With a view to relieving the Educational Officer of much of ~~this~~ his routine work in the office, a provision of Rs.2,000/- has been made

made in the draft budget for the appointment of an Asst. Educational Officer in the scale of Rs.150-5-200-10-250 with the usual allowances.

22. Capital Account.

~~Xx~~ In the Commissioner's letter E.D.C.No.B1-1705/49 dated 28th October 1949 the Government have been addressed for a loan of Rs.8,29,500/- for the following schemes:

1. Construction of school buildings on six of the acquired sites.	...	Rs.3,62,500
2. Acquisition of the site and building accommodating the present C.G.S. Kandappa Mudali High Road, C.G.S. and C.M.G.S., Korukupet, C.G.S.Thayar Sahib Street and C.M.G.S. Chepauk.	...	2,00,000
3. Acquisition of R.S.No.174/2 of Chintadripet for a Girls School.	...	47,000
4. Estimated cost of purchasing premises No.21 McNicholas Road for C.G.S. Chetput.	.	45,000
5. Construction of new school building to accommodate C.G.S. Mannarswamy Koil St.	...	72,000
6. Construction of first floor to C.B.S. Kondithope.	...	50,000
7. Provision of additional accommodation to G.B.S. Padavattammen Koil Street.	...	7,000
8. Acquisition of land and building in R.S. No.626 of Nungambakkam in Kodambakkam High Road.	...	46,000
Total		Rs. 8,29,500

It is expected that this amount will be realised and spent in 1950-51.

CONCLUSION:- It may be observed from the foregoing paragraphs that the normal revenues expected under the Elementary ~~E~~ Education Fund in the year 1950-51 is Rs.25,46,869/- while the anticipated expenditure is Rs.28,04,640/- leaving a deficit of Rs.2,57,771/- This large deficit includes the anticipated deficit of Rs.1,64,040 for 1949-50 which is proposed to be carried over to 1950-51. This expenditure is inclusive of ~~Rxx~~ a sum of Rs.48,320/- to meet the cost of the three new proposals which are absolutely and imperatively necessary for the proper working of the existing Elementary schools and for the expansion of the scheme of Elementary education in the City. In as much as Government have not been pleased to agree to the Corporation's request to pay contribution, under Section ~~x~~ 37 of the Elementary Education Act, equivalent to the Education Tax realised, it is very necessary that ~~one~~ we should explore other possibilities of getting more money. I have suggested in another note to the Council that the rate of property tax may be increased in the lower categories. If that is approved, we may get another Rs.40,000 more under El. Education tax. The position of the general funds is also not encouraging, there being a deficit of over 12 lakhs inspite of our resorting to various economies. As, however, Elementary Education is of vital importance and is absolutely necessary the general fund will have to continue to make scarifices until

Government

Government come to our rescue. The deficit at the end of the year will therefore have to be met from general funds.

M.H.H.
8-12-49.

C. Narasimham,
28-11-1949.
Commissioner.

Elementary Education Fund Budget Receipts 1950-'51.

Particulars	Budget Estimate for 1949-50	Revised Estimate for 1949-50	Budget Estimate for 1950-51
	Rs	Rs	Rs
1. Opening Balance	2,000	-24,937	-1,64,040
2. Education Tax at 15%	13,50,000	13,13,000	14,41,000
3. Fines and Penalties	200	200	200
4. Investments Realised	-	-	-
5. Income from Investments	1,200	1,200	1,200
6. School Fees			
7. Endowments			
8. Contributions			
9. Other Receipts	4,000	4,000	4,000
10. (i) Government Grant under Section 37 of the Madras Elementary Education Act.	6,40,000	6,56,110 2,543	7,00,262
(ii) Under provision to Section 37 of Madras Elementary Education Act.	42,933	42,933	42,933
(iii) As subsidy for Elementary schools opened after 1-4-1921.	314	314	314
(iv) As subsidy for Elementary schools opened before 1-4-1921.			
(v) Grant for Buildings		16,000	16,000
Compensation for loss of Education Tax.		2,314	
11. (a) Normal contributions from the General Revenue of the Corporation.	4,80,000	5,00,000	5,00,000
(b) Additional contribution to meet the deficit in Elementary Education Fund as per G.O.Ms.No. 2258, Education dated 13-7-49	-	24,937	
(c) Contingencies	20,000		
12. Contribution from the Chingleput District Board transferred to the Corporation.			
13. Advance Recoverable	1,000	5,000	5,000
	25,41,647	25,43,614	25,46,869
II. CAPITAL			
1. Opening Balance	-	1,10,887	-
2. Loan	4,81,700	2,78,570	8,29,500
	4,81,700	3,89,457	8,29,500

Elementary Education Fund Budget Estimate 1950-51.

Particulars	Budget Estimate for 1949-50	Revised Estimate for 1949-50	Budget Estimate for 1950-51
1. Salaries and Allowances			
1. Masters	18,29,000	18,86,000	19,70,000
2. Clerks and servants	1,28,000	1,30,000	1,32,000
2. Contingencies and Equipments	1,30,000		
Contingencies and House rent.	~~1,30,000~~	1,29,000	1,31,000
Other items	1,40,000	1,44,000	1,69,500
Furniture and apparatus	40,000	28,000	30,000
Library Books and Maps	4,000	4,000	4,000
Office Equipments	500	500	500
3. Prizes and Scholarships	1,000	1,000	1,000
4. Repairs to Buildings	1,10,000	1,50,000	75,000
5. Interest and repayable debts.	1,03,530	1,03,530	1,02,820
6. Investments made			
7. Medical Inspection charges equipment.	100	854	500
8. Proportionate cost of collection of Education cess.	25,000	25,000	25,000
9. Pension and Gratuities	65,000	60,000	70,000
10. Refund of Excess contribution.			
(a) To Government			
(b) To General Fund			
11. Advance Recoverable	1,000	5,000	5,000
(a) Permanent			
(b) Others			
12. Cost of New proposals and Additional Staff.	1,12,000	40,770	88,320
		27,07,654	28,04,640
II. CAPITAL			
1. Lands and Buildings	4,81,700		8,29,500
2. Closing Balance	-		-
	4,81,700		8,29,500

(15)

15

STATEMENT No.I

Opening of new schools - Rs.50,000/-

Opening of 15 schools in the following places:-

1. Nallancheri, Dn.No.
2. Kumbakkam Cheri
3. Siruvallur
4. Thousand Lights Slum
5. Maduvankarai
6. Mayor Basudev St.
7. Slum opposite to Moore Market.
8. Lockcheri near Mental Hospital.
9. Natesa Nagar, Periamet.
10. Slum near Teachers College, Saidapet.
11. Pallipettai.
12. Gopalapuram Slum.
13. Tagore Nagar.
14. Chinnasembarambakkam.
15. Sembiam.

Cost.	Rs.
6 sheds at Rs.10,000/- each	60,000
9 Rented buildings on Rs.30/- each for 8 months.	2,160
30 Ely.Higher Grade teachers at Rs.35+19 D.A.+5 H.R.A. per mensem for 8 months.	14,160
Furniture	7,000
Charge allowance for 15 Senior teachers @ Rs.3/- each p.m., for 8 months.	360
	Rs. 83,680

Provision made ... Rs.40,000/-

STATEMENT NO.II

Conversion of Lower Elementary Schools into Higher Elementary Schools - Rs.6,320/-

1. C.B.S.Choolai
2. " Goyathope
3. " Thiruvothiyur High Road.
4. " Bangaru Naicken Street.
5. " Mandavalli
6. " Vyasarpady
7. " Anna Pillai Street.
8. C.M.B.S.Angappa Naicken Street.
9. C.G.S.Thayar Sahib Street.

Appointment of 9 Secondary Grade teachers on Rs.45+22 D.A.+7 H.R.A. i.e. Rs.74/- each - cost for 9½ months (74 x 9 x 9½) - Rs.6,327 or Rs.6,320/-

STATEMENT No.III

Appointment of additional teachers. - Rs.40,000/-

STATEMENT No.IV

Appointment of an Asst.Educational Officer in the scale of Rs.150-5-200-10-250 with usual allowances.

Expenditure for 10 months - 150+34 D.A.+15 H.R.A. i.e. 199 x 10 = 1990 or Rs.2,000/-

ASSISTANT SECRETARY
31 MAR 1950
EDUCATION DEPARTMENT

CORPORATION OF MADRAS

ELEMENTARY EDUCATION FUND

BUDGET ESTIMATE

FOR

1950-51

As passed by the Council on 21-3-1950

The Nuri Press Ltd. Madras-13.

17

CORPORATION OF MADRAS

ELEMENTARY EDUCATION FUND

Budget Estimate for 1950-51.

Heads.	Opening Balance	Receipts.	Expenditure.	Closing Balance.
I. Ordinary	—	27,85,909	27,85,820	89
II. Capital	—	8,29,500	8,29,500	—

As sanctioned by the Council on 21-3-1950.

EDUCATION DEPARTMENT.

REVISED ESTIMATE FOR 1949-50 AND BUDGET ESTIMATE FOR THE YEAR 1950-51 REVENUE.

1945-46	1946-47	1947-48	1948-49	Heads.	Budget Estimate for 1949-50	Revised Estimate for 1949-50	Budget Estimate for 1950-51
Rs.	Rs. A. P.	Rs.	Rs.	1. ORDINARY	Rs.	Rs.	Rs.
				1. Opening Balance ...	2,000	—24,937	—
3,26,286	1,77,172 14 1	27,282	1,10,479	2. Education Tax at 15 per cent ...	13,50,000	13,13,000	14,86,000
6,63,531	7,33,951 13 3	10,84,979	12,37,289	3. Fines and penalties under the Madras Elementary Education Act ...	200	200	200
		22	22	4. Investments realised ...	1,200	1,200	1,200
		9	—	5. Income from investments ...			
21	41 0 0	1,520	1,398	6. School Fees ...			
1,127	981 0 0			7. Endowments ...			
				8. Contributions ...			
	2,313 11 0			9. Other Receipts ...	4,000	4,000	4,000
		1,861	3,966	10. (i) Government Grant under Section 37 of the Madras Elementary Education Act. ...	6,40,000	6,56,110	7,00,262
3,300	3,378 15 5	4,89,301	5,89,308	(ii) Under proviso to Section 37 of the Madras Elementary Education Act ...		2,543	
4,54,537	4,67,687 3 0			(iii) As subsidy for Elementary Shcools opened after 1-4-1921 ...	42,933	42,933	42,933
				(iv) „ prior to 1-4-1921 ...	314	314	314
				(v) Compensation for loss of Education Tax. ...		2,314	
				(vi) Building Grant		16,000	16,000
31,380	42,931 0 0	43,247	45,561				

				11. Normal Contribution from the General Account of the Corporation ...			
3,20,000	4,50,000-0-0	5,32,873	5,43,160	(a) To Elementary Education Fund ...	4,80,000	4,80,000	
9,851	...	...	20,000	(b) Contingencies (Pay of Conductors, Peons, etc.) ...	20,000	20,000	5,30,000
				(c) Additional Contribution to meet the deficit ...	—	24,937	...
				12 Contribution for the Chingleput District Board Schools transferred to the Corporation ...	1,000	5,000	5000
24,828	2,408-5-0	5,111	4,330	13. Advances Recoverable ...			
18,34,861	18,80,865-13-9	21,86,183	25,55,513		25,41,647	25,43,614	27,85,909
				II. CAPITAL			
61,632	37,421	4,67,282	5,19,221	1. Opening Balance ...	—	1,10,887	
			10,000	2. Government Grants ...	—	—	—
				3. Endowments and Contribution ...			
50,000	4,50,000	1,93,500		4. Loan ...	4,81,700	2,78,570	8,29,500
				5. Contributions ...			
				6. Appropriation from Local Bodies for Education ...			
1,11,632	4,87,421	6,60,782	5,29,221		4,81,700	3,89,457	8,29,500

EDUCATION DEPARTMENT—ELEMENTARY EDUCATION FUND.

REVISED ESTIMATE FOR THE YEAR 1949-50 AND BUDGET ESTIMATE FOR 1950-51 EXPENDITURE.

Actuals.				Heads.	Budget estimate for 1949-50	Revised estimate for 1949-50	Budget estimate for 1950-51
1945-46	1946-47	1947-48	1948-49				
				I. ORDINARY.	Rs.	Rs.	Rs.
				1. Staff Salaries and Allowances :—			
11,63,104	13,25,473-3-5	15,61,000	18,79,761	Masters	18,29,000	18,86,000	20,00,000
89,661	1,04,722-0-0	1,23,000	1,24,708	Clerks and Servants ...	1,28,000	1,30,000	1,31,000
	727-0-0			2. Contingencies and Equipment—			
84,237	88,465-11-0	1,10,000	1,21,745	Contingencies—House Rent	1,30,000	1,29,000	1,30,000
1,39,993	1,46,480-4-0	1,45,000	1,59,423	Other Items ...	1,40,000	1,44,000	1,58,500
10,055	16,687-5-4	10,000	20,773	Equipment-Furniture and Apparatus ...	30,000	28,000	25,000
1,165	587-0-0	2,000	1,801	Library Books and Maps ...	4,000	4,000	3,000
15	—	200	139	Other Items—Office equipment ...	500	500	
				3. Prizes and Scholarship ...	1,000	1000	1000
	37,150-15-0	1,13,000	86,156	4. Repairs to Buildings ...	1,10,000	1,50,000	74,000
26,987	68,157-0-0	99,820	1,02,816	5. Interest and Repayment of Debt ...	1,03,530	1,03,530	1,02,820
64,649				6. Investments made ...			
		100	6	7. Medical Inspection charges-Equipment ...	100	854	500
	25,000-0-0	25,000	25,000	8. Proportionate cost of collection of Education Cess	25,000	25,000	25,000
25,000							

	Rs.	Rs. A. P.	Rs.	Rs.					
	29,418	38,199 6 10	50,000	51,539	9. Pensions and Gratuities	...	65,000	60,000	65,000
					10. Refund of Excess Contribution	...			
	13,667	0 4 0			(a) To Government	...			
					(b) To General Fund	...			
					11. Advances Recoverable	...			
	1,708	1,934 7 2	1,000		(a) Permanent	...			
					(b) Other	...	1,000	5,000	5,000
				4,340					
				860	12. Cost of New Proposals including additional teachers	...	1,12,300	40,770	65,000
	1,85,202	27,281 11 7	2,324		Closing Balance	...	26,79,430 —1,37,783	—1,64,040	89
	18,34,861	18,80,865 13 9	22,41,944				25,41,647	27,07,651 25,43,614	27,85,820 909
					II. CAPITAL				
	74,211	20,138 15 10	1,41,561	4,18,334	1. Lands and Buildings	...	4,81,700	—	8,29,500
					2. Equipment	...			
					3. Investments	...			
	37,421	4,67,281 11 11	5,19,221	1,10,887	Closing Balance	...			
	1,11,632	4,87,420 11 9	6,60,782	5,29,221			4,81,700	—	8,29,500

ELEMENTARY EDUCATION FUND-BUDGET—1950-51

ESTABLISHMENT SCHEDULE.

Designation.	Sanctioned Number.	Pay. Min.	Pay. Inc.	Pay. Max.	Number employed.	Rate of pay on 1-3-1950	Salary per mensem.	Allowance.	D.A. or W.A.	Total per year.	Remarks.
		Rs.	Rs.	Rs.	No.	Rs.	Rs.	Rs.	Rs.	Rs.	
1. Staff-salaries and allowances ...											
(i) Educational Officer	1	250	25	500	1	375	375	100	66		Moter car allowance
							H.R.A.	37			do
Lady Superintendent of Girls' School ...	1	150	20	250	1	325	325	100	57		Conveyance
Supervisors of Schools		250	15	400							do one on
do ...	3	80	5	120	2	115	230	48	56		Rs. 15 & one on
			10	200							Rs. 10 & Rs. 2
					1	105	105	40½	26		Difference
	1	80	5	120	1	90	90	20	24		H. R. A.
Lady Supervisors of Girls' Schools ...	2	80	5	120	2	120	240	224	58		Moter car Cycle allowance of Rs. 45
Medical Inspectors ...	4	100	5	150	2	240	480	8	96		
			10	250	1	230	230	4	46		
					1	220	220	4	46		
Medieal Inspectresses ...	2	100	5	150	1	210	210	20	43		
		150	10	250	1	120	120	32	29		
Gymnastic (playground) Instructors ...	9	50	3-65	2-95	1	65	65	7	24		Rickshaw allowances
					8	53	424	56	176		H. R. A. of Rs. 7 each
	23				23		3114	700½	747	54738	Lly. School
(a) Corporation Boys' Schools ...											Revised Grade for L. Ts. in charge of
ii. Masters - Teachers Head Masters L.T...	6	60	4	100	1	100	100	20	24		Rs. 10 to all
					2	96	192	40	8		H.Ms. etc. of
					1	80	80	17	24		Schools with a
					2	76	152	34	48		strength of 300
	67	45	3-60	2-90	18	80	1440	306	432		and above and
do S. G. ...					6	78	468	102	144		Rs. 5 to other
					3	76	228	51	72		H.Ms.
					3	72	216	51	72		
					2	70	140	34	48		
					1	68	68	17	24		
					4	66	264	68	96		
					1	64	64	17	24		
					11	62	682	187	264		
					15	60	900	255	330		H. R. A. 7 and 5
					3	57	171	51	66		
	5	545	1½	60	5	60	300	85	110		
	10	35	1	55	1	52	52	17	22		
					3	38	114	51	57		
					6	36	216	102	114		
	88				88		5847	1505	2019	1,12,452	

Designation.	Sanctioned Number.	Pay. Min.	Pay. Inc.	Pay. Max.	Number employed	Rate of pay on 1-3-950	Salary per mensem.	Allowances.	D. A. or W. A.	Total per year.	Remarks.
		Rs.	Rs.	Rs.	No.	Rs.	Rs.	Rs.	Rs.		
(a) Corporation Boys School—											
Assistants, Secondary Grade ...	102	45-3	60-2	90	8	78	624	56	192		H.R.A.Rs.75.&
					5	76	380	35	120		
					5	74	370	35	120		
					6	72	432	42	144		
					5	70	350	35	120		
					5	66	330	35	120		
					5	62	310	35	120		
					4	60	240	28	88		
					8	57	456	56	176		
					6	54	324	42	132		
					3	51	153	21	66		
					42	48	2016	294	924		
Tamil & Telugu Pandist ...	10	40-3	55-2	85	2	61	122	14	48		
					2	52	104	14	44		
					6	43	258	42	132		
	112				112		6469	784	2546	1,17,588	
Assistants, Ele. Higher Grade ...	912	35	1	55	223	55	12,265	1561	4906		
					10	54	540	70	220		
					18	53	954	126	396		
					10	52	520	70	220		
					32	51	1632	224	704		
					11	50	550	77	242		
					13	49	637	91	286		
					21	48	1008	147	462		
					27	47	1269	189	594		
					23	46	1058	161	506		
					19	45	855	133	418		
					22	44	968	154	484		
					20	43	860	140	440		
	1				18	42	756	126	396		H.R.A.Rs.7&5.
					12	41	492	84	264		
					8	40	320	56	168		
					24	39	936	120	456		
					90	38	3420	450	1710		
					50	37	1850	250	950		
					141	36	5076	705	2679		
					120	35	4200	600	2280		
	912				912		40166	5534	18,781	7,73,772	

Designation.	Sanctioned Number.	Pay. Min.	Pay. Inc.	Pay. Max.	Number employerd.	Rate of pay on 1-3-50	Salary per mensem	Allow-ances.	D. A. or W. A.	Total per year	Remarks.
		Rs.	Rs.	Rs.	No.	Rs.	Rs.	Rs.	Rs.		
Assistants, Elementary Lower Grade ...	4	30	1	45	4	45	180	28	88	3552	
Specialist Teachers Wood-work Instructors ...	28	30	1	55	18	55	990	126	396		
					4	41	164	28	88		
					2	39	78	10	38		
					1	38	38	5	19		
					3	31	93	15	57		
Weaving do ...	2	30	1	55	2	33	66	10	38		
Spinning do ...	2	30	1	55	2	33	66	10	38		
Tailoring do ...	2	30	1	55	1	38	38	5	19		
					1	33	33	5	19		
Net weaving do ...	2	30	1	55	2	33	66	10	38		
Kondithope Printing Press ...											
Foreman ...	1	40	2	60	1	44	44	7	22		
Senior Compositor ...	1	30	1	45	1	31	31	5	19		
Junior do ...	1	30	1	40	1	31	31	5	19		
Binder ...	1	30	1	45	1	36	36	5	19		
Treadleman ...	1	30	1	45	1	38	38	5	19		
	41				41		1812	251	848	34,932	
(b) Muslim Boys' Schools— ...											
Head Masters ...	20	45-3-60		2-90	5	80	400	85	120		H.R.A. of Rs. 7 and Special Allowance of Rs. 5/-each.
					2	78	156	34	48		
					3	74	222	36	72		
					2	70	140	34	48		
					1	68	68	17	24		
					1	66	66	17	24		
					3	62	186	36	72		
					1	54	54	17	22		
					2	48	96	34	44		
	1	45	-1½-	60	1	60	60	17	22		
	21				21		1448	327	496	27,252	

Designation.	Sanctioned Number.	Pay. Min.	Pay. Inc.	Pay. Max.	Number employed.	Rate of pay on 1-3-1950	Salary per mensem.	Allow-ances.	D.A. or W.A.	Total per year.	Remarks.
		Rs.	Rs.	Rs.	No.	Rs.	Rs.	Rs.	Rs.		
Assistants, Secondary-Grade ...	2	45	3-60	-2-90	2	48	96	14	48		
Urdu Munshis ...	2	45	3-55	-2-85	2	48	96	14	48		
	4				4		192	38	96	3792	
Assistants, Elementary Higher Grade ...	128	35	1	55	21	55	1155	385	1210		H. R. A. of Rs. 7 and Rs. 5 each
					1	52	52	7	22		
					5	51	255	35	110		
					1	50	50	7	22		
					1	49	49	7	22		
					4	48	192	28	88		
					4	47	188	28	88		
					8	46	368	56	176		
					6	45	270	42	132		
					4	44	176	28	88		
					4	43	172	28	88		
					4	42	168	28	88		
					2	40	80	14	42		
					6	39	234	30	114		
					14	38	532	70	266		
					13	37	481	65	247		
					12	36	432	60	228		
					18	35	630	90	342		
	128				128		5484	1008	3373	1,18,380	
Assistants, Elementary Lower Grade ...	4	30	1	45	4	45	180	28	88	3552	D.A. & H.R.A.
Specialist Teachers— Religious Instructors ...	23	30	1	55	2	52	104	14	44		
					4	51	204	28	88		
					3	50	150	21	66		
					1	48	48	7	22		
					1	46	46	7	22		
					1	45	45	7	22		
					1	44	44	7	22		
					1	43	43	7	22		
					1	39	39	5	19		
					1	37	37	5	19		
					7	36	252	35	133		
	23				23		1012	143	479	19,608	
Wood-Work Instructors. do ...	3	30	1	55	2	55	110	14	44		
					1	30	30	5	19		
Weaving Instructors ...	1	30	1	55	1	55	55	7	22		
Spinning & Weaving ...	1	30	1	55	1	55	55	7	22		
Tailoring do ...	2	30	1	55	2	55	110	14	44		
	7				7		360	47	151	6696	

Designation.	Sanctioned Number	Pay. Min.	Pay. Inc.	Pay. Max.	Number employed	Rate of pay on 1-3-1950	Salary per Mensem.	Allowances.	D.A. or W.A.	Total per year.	Remarks.
		Rs.	Rs.	Rs.	No.	Rs.	Rs.	Rs.	Rs.	Rs.	
(c) Corporation Girls Schools Head Mistresses—L.T. ...	6	60	4	100	5	72	360	85	120		Special allowance of Rs.A-each & H.R.
					1	64	64	17	24		
Head Mistresses S.G ...	47	45	3–60	2–90	13	80	1040	221	312		
					9	78	702	153	216		
					5	76	380	85	120		
					2	74	148	34	48		
					1	72	72	17	24		
					2	70	140	34	48		
					1	66	66	17	24		
					3	64	192	51	72		
					2	62	124	34	48		
					1	60	60	17	22		
					5	54	270	35	110		
					3	48	144	21	66		
do H.G....	3	45–	1½–	60	1	60	60	17	22		
					2	48	96	34	48		
	56				56		3918	952	1324	74,328	
Assistants, Secondary Grade ...	57	45–3–	60–	2–90	6	70	420	42	144		
					6	62	372	42	144		
					8	60	480	56	176		
					1	58	58	7	22		
					1	57	57	7	22		
					5	54	270	35	110		
					6	51	306	42	132		
					20	48	960	140	440		
					4	45	180	28	88		
	57				57		3103	399	1278	57,360	
Tamil and Telugu Pandits ...	4	40–3–	55–	2–85	4	43	172	28	88	3,456	D.A. & H.R.A.
Assistants Elementary Higher Grade ...	443	35	1	55	110	55	6050	770	2420		
					2	54	108	14	44		
					7	53	371	49	154		
					4	52	208	28	88		
					24	51	1224	168	528		
					6	50	300	42	132		
					7	49	343	49	154		
					5	48	240	35	110		
					9	47	423	63	198		
					15	46	690	105	330		
					10	45	450	70	220		
					8	44	352	56	176		
C.O....					31	43	1333	217	682		
					13	42	546	91	286		
							12,638	1757	5522		

Increase due to opening of new schools and additional sections in some schools.

Designation.	Sanctioned Number	Pay. Min.	Pay. Inc.	Pay. Max.	Number employed	Rate of pay on 1-3-1950	Salary per mensem	Allowances.	D. A. or W. A.	Total per year.	Remarks.
		Rs.	Rs.	Rs.	No.	Rs.	Rs.	Rs.	Rs.	Rs.	
B. F.							12638	1757	5522		
Assistants, Elementary Higher Grade ...					3	41	123	21	66		
					11	40	440	77	231		
					7	39	273	35	133		
					40	38	1520	200	760		
					21	37	777	105	399		
					79	36	2844	395	1501		
					31	35	1085	155	589		
	443				443		19,700	2745	9201	379752	
Assistants, Elementary Lower Grade ...	7	30	1	45	4	45	180	28	88		
					2	41	82	14	44		
					1	36	36	5	19		
	7				7		298	47	151	5952	
Music Teachers ...	15	40	1½	70	9	65½	589½	198	216		
Rattan Work Instructress					2	64	128	44	48		
					4	62½	250	88	96		
Embroidery Instructresses ...	4	30	1	55	1	31	31	5	19		
					3	35	105	15	57		
	19				19		1103½	350	436	22674	
Muslim Girls' Schools											
Head Mistresses–S.G.	10	45–	3–60	2-90	1	76	76	12	24		
					1	72	72	12	24		Special Allowance Rs. 5 Each & H. R. A.
					3	66	198	36	72		
					1	64	64	12	24		
					2	62	124	24	48		
					1	57	57	12	22		
					1	48	48	12	22		
do E. H.	5	45	1½	60	5	60	300	60	110		
	15				15		939	180	346	17,580	
Assistants ...											
Secondary Grade ...	13	45-3-	60–2–	90	1	60	60	7	22		
					3	57	171	21	66		
					1	54	54	7	22		
					3	51	153	21	66		
					5	48	240	35	110		
Urdu Munshis (girls)	2	,,		,,	2	51	102	14	44		
	15				15		780	105	330	14,580	

Designation.	Sanctioned Number	Pay. Min	Pay. Inc.	Pay. Max.	Number employed	Rate of pay on 1-3-1950	Salary per mensem	Allow-ances.	D. A. or W. A.	Total per year.	Remarks.
		Rs.	Rs.	Rs.	No.	Rs.	Rs.	Rs.	Rs.	Rs	
Assistants, Elementary Higher Grade ...	78	35	1	55	15	55	825	105	330		H. R. A. of Rs. 7&5/-
					2	54	108	14	44		
					2	52	104	14	44		
					1	51	51	7	22		
					2	49	98	14	44		
					1	48	48	7	22		
					3	47	141	21	66		
					4	46	184	28	88		
					6	45	270	42	132		
					1	44	44	7	22		
					1	43	43	7	22		
					4	42	168	28	88		
					3	41	123	21	66		
					1	39	39	5	19		
					3	38	114	15	57		
					10	37	370	50	220		
					17	36	612	85	223		
					2	35	70	10	38		
	78				78		3412	480	1647	66468	
Assistants' Elementary Lower Grade ...	11	30	1	45	6	45	270	42			
					2	44	88	14	132		
					1	43	43	7	44		
					1	41	41	7	22		
					1	31	31	5	22		
									19		
	11				11		473	75	239	9444	
Specialist Teachers ...											
Religious Instrutcresses	12	30	1	55	3	51	153	21	66		
					1	56	50	7	22		
					2	41	82	14	44		
					6	34	204	30	114		
Embroidery ...	2	30	1	55	1	36	36	5	19		
					1	34	34	5	19		
	14				14		559	82	284	11,100	
Specialist Instructors ...	6	30	1	55	6	36	216	30	114	4320	
Special pay to Teachers	4				2	8	8			96	

ELEMENTARY EDUCATION BUDGET 1950—51

Heads.	No.	Salary per mensem			Allow-ance per mensem			D. A. per mensem			Salary and Allowances per annum.			Remarks.
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A	P.	Rs.	A.	P.	
Masters														
Educational Officer etc...	23	3114	0	0	700	8	0	747	0	0	54,738	0	0	
Corporation Boys' School														
Head Masters ...	88	5847	0	0	1505	0	0	2019	0	0	1,12,452	0	0	
Assts. Sec. Grade & Pandit	112	6469	0	0	784	0	0	2546	0	0	1,17,588	0	0	
,, Ely. Higher Grade...	912	40166	0	0	5534	0	0	18781	0	0	7,73,772	0	0	
,, Lower Grade ...	4	180	0	0	28	0	0	88	0	0	3552	0	0	
Specialist Teachers ...	41	1812	0	0	351	0	0	848	0	0	34,932	0	0	
Muslim Boy's Schools														
Head Masters-S.G. & H. G	21	1448	0	0	327	0	0	496	0	0	27252	0	0	
Assts. Sec. Grade and Urdu Munshis	4	192	0	0	28	0	0	96	0	0	3792	0	0	
Ele. Higher Grade	128	5484	0	0	1808	0	0	3373	0	0	1,18,380	0	0	
,, Lower Grade	4	180	0	0	28	0	0	88	0	0	3552	0	0	
Specialist Teachers														
Religious Instructors ...	23	1012	0	0	143	0	0	479	0	0	19,608	0	0	
,, wood-work, etc.	7	360	0	0	47	0	0	151	0	0	6696	0	0	
Girls Schools Non-Muslim														
Head Mistresses	56	3918	0	0	862	0	0	1324	0	0	74328	0	0	
Assts. Sec. Grade	57	3103	0	0	399	0	0	1278	0	0	57360	0	0	
Pandits	4	172	0	0	28	0	0	88	0	0	3456	0	0	
Assts. Ele. Higher grade	443	19700	0	0	2745	0	0	9201	0	0	3,79,752	0	0	
,, Lower grade ...	7	298	0	0	47	0	0	151	0	0	5952	0	0	
Specialist Teachers ...	19	1103	8	0	350	0	0	436	0	0	22,674	0	0	
Muslim Girls Schools ...														
Head Mistresses	15	939	0	0	180	0	0	346	0	0	17580	0	0	
Assts. Sec. Grade and Urdu Munshis	15	780	0	0	105	0	0	330	0	0	14580	0	0	
Assts. Ele. Higher Grade	78	3412	0	0	480	0	0	1647	0	0	66468	0	0	
,, ,, Lower Grade	11	473	0	0	75	0	0	239	0	0	9444	0	0	
,, Specialist Teachers & R-I and Embroidery	14	559	0	0	82	0	0	284	0	0	11,100	0	0	
Special Instructors :-	6	216	0	0	30	0	0	114	0	0	4320	0	0	
Special pay to Teachers	4										96	0	0	
Add for Increments and Leave Allowance and provision for provident fund contribution and extra provision for payment of the scale of Rs. 35-2-65 to Elementary Higher Grade Teachers from 1-4-49 (Rs. 30,000). ...		100937	8	0	15,766	8	0	45150	0	0	20,00,000	0	0	

Details for Payment of interest and repayment of debt.

Year of loan.	Amount. Rs.	
1925 ...	16,130	Private loan.
1934 ...	17,340	
1936 ...	6,880	
1937 ...	1,850	
1938 ...	5,800	Government.
1939 ...	7,040	
1945 ...	3,520	
1946 ...	30,950	
1947 ...	13,310	
Total	1,02,820	

LIST OF PENSIONERS.

Elementary Education Fund.

Serial No.	Name.	Appointment held.	Amount of Pension. Rs.	As.	Temporary Increase. Rs.	As.	Total. Rs.	As.
1	Sri. P. Padbanabham Pillai	Supervisor	55	0	5	0	60	0
2	Mr. Abdul Khader Rais	Clerk	35	0	5	0	40	0
3	Mr. Syed Abdul Khadar Sahib	Headmaster	30	6	5	0	35	6
4	Imam Shaik Ahmed Sahib	,,	30	6	5	0	35	6
5	Sri. N Subramanya Aiyer	,,	30	0	5	0	35	0
6	J. Arogyasami Pillai	,,	30	0	5	0	35	0
7	K. Bhujanga Rao	,,	30	0	5	0	35	0
8	N. Ellappa Mudaliar	,,	30	0	5	0	35	0
9	M. Doraiswamy Naicker	,,	30	0	5	0	35	0
10	T. Sambandam Mudaliar	,,	30	0	5	0	35	0
11	K. Venkatrama Aiyer	,,	30	0	5	0	35	0
12	S. Dharmalinga Naicker	,,	30	0	Re-employed		30	0
13	T. Kuppuswamy Naicker	,,	30	0	5	0	35	0
14	Mrs. V. Nesamani Ammal	Headmistress	30	0	5	0	35	0
15	Sri. A. S. Rangiah	Headmaster	30	0	5	0	35	0
16	R. P. Narasimhalu Naidu	,,	29	0	5	0	34	0
17	J. Jesudasan	H. C. I.	25	14	5	0	30	14
18	R. Sundaramurthi Mudaliar	Assistant	25	6	5	0	30	6
19	R. Veeraraghava Pillai	,,	25	6	Re-employed		25	6
20	C. Ramaswamy Aiyah	,,	25	6	5	0	30	6
21	A. Chakrapani Pillai	,,	25	6	Re-employed		25	6
22	M. S. Srinivasa Aiyer	,,	25	6	Re-employed		25	6
23	A. W. Doraiswamy Pillai	H. C. I.	25	5	5	0	30	5
24	J. M. Davamani	Assistant	25	4	Re-employed		25	4
25	A. Doraiswami Aiyer	Headmaster	25	0	5	0	30	0
26	Mr. Gulam Mohamad Sahib	H. C. I.	25	0	5	0	30	0
27	Sri. A. P. Krishnaswami Aiyengar	Assistant	25	0	5	0	30	0
28	Md. Noorulla Hussain	,,	25	0	5	0	30	0
29	Sri. Ananthapadmanabha Rao	,,	25	0	Re-employed		25	0
30	S. Santhosham Pillai	H. C. I.	25	0	5	0	30	0
31	S. Kumarswami Iyah	Assistant	25	0	Re-employed		25	0
32	Sri. S. Balasundara Mudaliar	,,	25	0	,,		25	0
33	A. S. Srinivasa Raghavachari	,,	25	0	,,		25	0
34	P. V. Rajagopal Mudaliar	,,	25	0	,,		25	0
35	N. David Pillai	H. C. I.	25	0	5	0	30	0
36	C. Mariasusi	,,	25	0	5	0	30	0
37	G. S. Mariananadum	Headmaster	24	0	5	0	29	0
38	C. Subba Rao	,,	23	0	5	0	28	0
39	S. Ramachandra Iyer	,,	23	0	5	0	28	0
40	D. Balasundaram	,,	22	14	5	0	27	14
41	Rev. M. M. Peters	,,	22	0	5	0	27	0
42	Sri. N. S. Sesha Iyer	,,	20	9	5	0	25	9
43	C. Palani Udayar	Assistant	20	0	4	0	24	0
44	P. C. Narasimhachari	,,	20	0	4	0	24	0
45	V. Srinivasa Raghavachari	,,	25	0	5	0	30	0
46	T. M. Rama Rao	Headmaster	21	5	Re-employed		21	0
47	M. Kalyani Pillai	H C. I.	20	0	4	0	24	5
48	R. Sundara Ramanjulu Naidu	Assistant	20	0	4	0	24	0
49	T. Ponnuswamy Mudaliar	,,	20	0	4	0	24	0
50	P. Munuswami	,,	20	0	4	0	24	0
51	S. Krishnaswami Naidu	,,	20	0	4	0	24	0
52	P. Vasudeva Iyer	,,	20	0	4	0	24	0
53	V. Rayasundara Reddy	,,	20	0	Re-employed		20	0

LIST OF PENSIONERS--contd.

Elementary Education Fund.

Serial No.	Name	Appointment held.	Amount of Pension. Rs.	As.	Temporary Increase, Rs.	As.	Total: Rs.	As.
54	K. Srinivasulu Naidu	Assistant	20	0	4	0	24	0
55	S. Visvanatha Aiyer	Headmaster	19	5	Re-employed		19	5
56	A. Pitchai Pillai	Assistant	19	3	4	0	23	3
57	Mr. D. Ibrahim Baig Sahib	Headmaster	19	0	4	0	23	0
58	Z. Ambrose	Headmaster	19	0	Re-employed		19	0
59	M. Adivelu Pillai	Foreman, C.S.P. Press	18	12	4	0	22	12
60	M. Balakrishniah	Assistant	18	5	4	0	22	5
61	A. Aravamuthiah	,,	18	5	Re-employed		18	5
62	R. S. Royappan	,,	18	5	4	0	22	5
63	Mrs. Easther Royappan	,,	18	4	4	0	22	4
64	Sri. A. Srinivasavaradachari	,,	18	0	Re-employed		18	0
65	Mr. E. Devasirvadam	,,	17	8	4	0	21	8
66	Mrs. Abrar Bi Bi	Headmistress	18	0	4	0	22	0
67	Sri. L. S. Arulanandam	Assistant	17	8	4	0	21	8
68	K. P. Seshiah	,,	17	8	Re-employed		17	8
69	C. Ramakrishniah	,,	17	8	4	0	21	8
70	N. Periathambi Pillai	,,	17	8	4	0	21	8
71	P. Josiah	Headmaster	17	5	Re-employed		17	5
72	V. Munuswami Naidu	Assistant	16	11	4	0	20	11
73	Mrs. N. Jayaseelan	Headmistress	17	0	4	0	21	0
74	T. Mahalakshmiammal	Assistant	16	11	4	0	20	11
75	J. P. Gurupatham	,,	16	11	4	0	20	11
76	T. Veerammah	,,	16	11	4	0	20	11
77	L. Visalakshiammal	,,	16	3	4	0	20	3
78	Mr. N. S. Visvasam	Headmaster	16	0	4	0	20	0
79	Sri. V. R. Seetharama Iyer	Assistant	15	13	4	0	19	13
80	Mrs. J. S. Ruth	,,	15	13	4	0	19	13
81	Mr. John Vengatrathnam	,,	15	13	4	0	19	13
82	T. Jacob	,,	15	13	Re-employed		15	13
83	B. Asirvatham	,,	15	13	Re-employed		15	13
84	Mrs. P. Anbaiammal	,,	15	13	4	0	19	13
85	Zeenath Bi	,,	15	13	4	0	19	13
86	Sri M. S. Krishnaswami Iyengar	,,	15	10	4	0	19	10
87	Mrs. Annal Jesudasan	,,	15	4	4	0	19	4
88	L. Puniakotiammal	,,	15	6	4	0	19	6
89	Sri. V. Appana Aiyangar	,,	15	0	4	0	19	0
90	M. R. Venkntapathy	,,	15	3	Re-employed		15	3
91	T. Kuppuswami Pillai	Headmaster	15	0	4	0	19	0
92	T. Venugopal Mudaliar	Assistant	15	0	4	0	19	0
93	Sri. C. Williams	,,	15	0	4	0	19	0
94	Mrs. K. Elizabeth	,,	15	0	Re-employed		15	0
95	D. Gnanabarnam	,,	15	0	4	0	19	0
96	J. Estherammal	,,	15	0	4	0	19	0
97	Dhanam Michael	,,	15	0	4	0	19	0
98	Sri. S. Venkatrama Iyer	,,	14	2	4	0	18	2
99	Mrs. Annal Doraiswami	,,	14	2	4	0	18	2
100	Mr. J. Anthoni Pillai	,,	13	5	4	0	17	5
101	C. V. Swami Dass	,,	13	4	4	0	17	4
102	Mrs. N. Anthoniammal	,,	14	2	4	0	18	2
103	Khyroon Bi	,,	13	3	4	0	17	3
104	Vedamani Joseph Chinniah	,,	13	3	4	0	17	3
105	Meenakshiammal	,,	13	2	4	0	17	2
106	Devamani Thangiah	,,	13	2	4	0	17	2

LIST OF PENSIONERS--(Contd).

Elementary Education Fund.

Serial No.	Name	Appointment held	Amount of Pension Rs.	As.	Temporary Increase Rs.	As.	Total Rs.	A.
107	Sri. M. Gangadharan	Assistant	12	14	4	0	16	14
108	Mr. Md. Amir Ali Sahib	,,	12	8	4	0	16	8
109	Mr. I. David	,,	12	3	4	0	16	3
110	Sri. C. Venkatakrishna Naidu	,,	12	2	4	0	16	2
111	Mrs. P. Rupavathyammal	,,	12	2	4	0	16	2
112	Sri. S. K. Satchidanandam	,,	12	0	4	0	16	0
113	P. M. Venkatapathy	,,	12	0	4	0	16	0
114	Mrs. Gnanadikammal	Headmistress	12	0	4	0	16	0
115	Moulvi Khader Ali Sahib	R. I.	12	0	4	0	16	0
116	Sri. T. M. Krishnaswami Pillai	Headmaster	12	0	4	0	16	0
117	T. Raghavalu Naidu	Assistant	11	5	4	0	15	5
118	Mrs. Zahira Bi	,,	11	5	4	0	15	5
119	Mr. V. Thambuswami	,,	11	5	4	0	15	5
120	M. Devanatha Iyengar	,,	11	2	4	0	15	2
121	Mrs. Manickam Abraham	,,	10	11	4	0	14	11
122	P Narayanamma	,,	10	11	4	0	14	11
123	Mr. Mahboob Badsha	,,	10	7	4	0	14	7
124	Mrs. V. Kamatchiammal	,,	10	5	4	0	14	5
125	Annie Rathnam	,,	10	1	4	0	14	1
126	K. Devanbu	,,	10	1	4	0	14	1
127	Mary Manickammal	,,	10	1	4	0	14	1
128	Miss. S. M. Moses	Headmistress	10	0	4	0	14	0
129	Sri. R. Paramasivan Chetty	Assistant	10	0	4	0	14	0
130	Mr. G. P. Thomas	Headmaster	9	5	4	0	13	5
131	Sri. N. Vasudeva Nayanar	Assistant	9	4	4	0	13	4
132	Mrs. E. Rajammah	,,	9	3	4	0	13	4
133	Mrs. G. Rajendran	,,	9	2	4	0	13	2
134	Chellammal Masilamany	,,	9	2	4	0	13	2
135	Mr. Devaprasadam Pillai	,,	9	2	4	0	13	2
136	Mrs. S. Arokia Mary	,,	9	1	4	0	13	1
137	Zynub Bi	,,	8	11	4	0	12	11
138	Sri. G. Raju Mudaliar	,,	8	11	4	0	13	1
139	D. S. V. Narasimham	,,	8	4	4	0	12	4
140	Mrs. B. J. Thomas	,,	8	1	4	0	12	1
141	Sri. G. Munuswami	,,						
142	Horsly Joseph	,,	8	1	4	0	12	1
143	Miss. Helen Mark	,,	8	1	4	0	12	1
144	Sri. P. Venkatakrishniah	,,	8	0	4	0	12	0
145	Mr. N. Peter Rathnam	,,	8	0	4	0	12	0
146	Sri. C. S. Madura Vasagar	,,	8	0	4	0	12	0
147	Sri. S. Bhashyam Ayyangar	,,	7	8	4	0	11	8
148	Mrs. D. Gajapathy Raj	,,	7	5	4	0	11	5
149	Sri. S. Murugappa Chetty	,,	7	4	4	0	11	4
150	Mrs. L. Dass	,,	7	3	4	0	11	3
151	Sri. C. Narayanaswami	,,	6	11	4	0	10	11
152	Mrs. T. Kamalamma	,,	6	11	4	0	10	11
153	Mr. G. A. Hussain	R. I.	6	6	4	0	10	6
154	Mrs. A. Thiruvengadiah	Assistant	6	6	4	0	10	6
155	Sri. M. Rajagopal Naidu	Peon	12	8	4	0	16	8
156	Mrs. J. Arokiamary	Assistant	16	1	Re-employed		16	1
157	Mr. Md. Odeidulla Sahib	R. I.	13	0	4	0	17	0
158	Mrs. L. Anthonimuthu	Headmistress	16	0	4	0	20	0
159	E. Mary Paul	Assistant	13	4	4	0	17	4
160	Sri. C. Narayanaswami Mudaliar	,,	16	1	4	0	20	1

LIST OF PENSIONERS—(Contd).
Elementary Education Fund.

Serial No.	Name	Appointment held	Amount of Pension Rs.	As.	Temporary Increase Rs.	As.	Total Rs.	As.
162	Mr. S. Mahmooth Labbai	R. I.	13	10	4	0	17	10
163	Mrs. Elizabeth Porumai	Assistant	16	1	4	0	20	1
164	Sri. P. S. Sathanandan	,,	16	1	Re-employed		16	1
165	Mrs. Haneef Unissa	,,	12	3	4	0	16	3
166	Mr. O. Jacob Rathnam	,,	18	10	4	0	22	10
167	Mr. P. Thangamani	,,	16	15	Re-employed		16	15
168	L. B. Rajagambiram	,,	27	5	5	0	32	5
169	Sri. P. D. Srinivasa Raghavan	,,	9	2	4	0	13	2
170	Sri. A. Vaidyanatha Sastry	H. M.	26	10	R. E.		26	10
171	Mr. A. D. Stevens	,,	24	15	,,		24	15
172	Sri. Sundar raj	,,	30	6	,,		30	6
173	,, V. Gnanaprakasam	,,	18	11	4	0	22	11
174	,, A. V. Balasubramaniam	Assistant	18	13	4	0	22	13
175	Mr. Mir Mohaideen Sahib	,,	18	13	4	0	22	13
176	Mr. P. Solomon	,,	26	15	5	0	31	15
177	Mrs. K. Ankamma	,,	19	8	4	0	23	8
178	Mr. Md. Kutubdeen Hussain	,,	27	0	5	0	32	0
179	Sri. K. Rajagopalachari	H. M.	37	3	5	0	42	3
180	Mrs. Hanna Baggiam Edmunds	Assistant	17	1	4	0	21	1
		Total					3806	3

Amount required for payment of

(1)	Pensions in 1949–50 for one month	....	Rs.	3806 3
(2)	Do. for one year	...	Rs.	45674 4
(3)	Probable amount required for Persons who retire in 1950–51	...	Rs.	6726 0
(4)	Pensions yet to be sanctioned		Rs.	3380 0
(5)	For payment of gratuity	...	Rs.	9219 12
			Rs.	65,000 0

LIST OF PERSONS TO RETIRE IN 1949—50 whose pension not settled.

	Name.	Probable amount required. Rs.	As.
1	S. Rojagopal Naidu	40	0
2	C. Narasimham	290	0
3	S. Devanesan	290	0
4	K. S. Panchapakesan	130	0
5	M. Raja	260	0
6	R. Kuppuswamy	180	0
7	S. Asirvatham	180	0
8	K. Thiruvengada Naicker	180	0
9	Syed Ibadullah	60	0
10	Gullam Dastagir	220	0
11	D. Ankiah Naidu	60	0
12	S. P. Daniel	220	0
13	B. Krishnamurthy Mudaliar	60	0
14	M. S. Devanesan	220	0
15	Benjamin Dhanam	270	0
16	S. Gnanabhakkiam	230	0
17	Gnanabharanam	150	0
18	R. Manikkammal	120	0
19	H. D. Rama Rao	60	0
20	M. Natchatram	100	0
21	Amina Bee		
	Total	3380	0

Probable amount required for Pension for those who Retire in 1950–51

S. No.	Names	Date of Retirement	Probable Monthly Pension Rs.	As.	D. A. Rs.	Total Rs.	As.
1	R. Kuppuswami Naidu ...	16-12-1950	39	0	5	154	0
2	V. R. Thiruvengada Nayagar ...	16- 5-1950	27	8	5	308	12
3	A. Palaniappa Pillai ...	16- 1-1951	27	8	5	81	4
4	C. Chengalvaraya Reddy ...	31- 5-1950	27	8	5	525	0
5	T. G. Amirthalingam ...	16- 7-1950	27	8	5	276	4
6	C. B. Chinnaswami Naidu ...	16- 9-1950	27	8	5	211	4
7	D. S. Aruldoss ...	16- 1-1951	27	8	5	81	4
8	C. Ponnurangam ...	18- 6-1950	22	8	5	213	12
9	S. G. Daniel ...	16-12-1950	27	8	5	115	0
10	S. Rangaswamy Iyengar	9- 1-1951	39	0	5	132	0
11	M. S. Narayanaswamy Iyer ...	16- 6-1950	27	8	5	310	0
12	R. Srinivasagopalachari ...	16-10-1950	39	0	5	242	0
13	Md. Abdul Hafeez ...	16-11-1950	22	8	5	110	0
14	G. Abbas Ali Sahib ...	16- 1-1951	30	0	5	87	8
15	C. Md. Meyan ...	15- 9-1950	22	8	5	165	0
16	Hafiz Syed Mahid ...	16- 7-1950	26	0	5	263	8
17	Syed Hussain Sahib ...	4- 4-1950	22	8	5	330	0
18	C. Neroji Rao ...	16- 7-1950	23	0	5	238	0
19	S. Rajarathnam ...	16- 5-1950	27	8	5	325	0
20	Md. Suban Mohideen ...	6- 5-1950	27	8	5	357	8
21	R. Mallikeswari ...	17- 6-1950	40	0	5	427	8
22	Gnanarathnam Aaron ...	20- 7-1950	27	8	5	243	12
23	S. Chellammal ...	16- 7-1950	27	8	5	243	12
24	A. Manickammal ...	16- 6-1950	27	8	5	308	12
25	A. W. Anal Doraiswamy ...	16- 7-1950	27	8	5	243	12
26	Mary Thimothy ...	16- 3-1951	27	8	5	16	4
27	Bee Begum ...	1- 6-1950	22	8	5	275	0
28	A. Ameena Bee ...	16-12-1950	27	8	5	112	12
29	Haleema Bee ...	19- 2-1951	22	8	5	40	0
30	Bee Bee ...	16- 7-1950	27	8	5	243	12
31	Hafeeza Bee ...	16- 7-1950	27	8	5	243	12
					Total	6726	0

Details of Rented Buildings occupied by Corporation Schools.

S. No.	Premises No. and Name of Street.	Rent per mensem. Rs.	A.	Remarks.
1	32, Arathoon Road ...	250	0	
2	151, Thiruvottiyur High Road ...	143	12	
3	152, do ...	75	0	
4	35, Kumbalammen Koil Street ...	42	0	
5	24, Suryanarayana Chetty Street ...	100	0	
6	22, Mootaikaroo Street ...	102	8	
7	110, Angappa Naicken Street ...	105	0	
8	251, Linghi Chetty Street ...	112	8	
9	20, Sembudoss Street ...	127	8	
10	18, Davidson Street ...	60	0	
11	64, Broadway ...	145	0	
12	38, Muthu Naicken Street ...	85	8	
13	13, Shunmuga Mudali Street ...	84	0	
14	58, Seven Wells Street ...	85	8	
15	64, Seven Wells Street ...	60	0	
16	10, Venkatachala Mudali Street ...	168	0	
17	199, Mint Street ...	150	0	
18	74, do ...	168	12	
19	2, Telegraph Abboy Naidu Street ...	105	0	
20	13, Krishnadoss Street ...	50	0	
21	26, Cooks Road ...	40	0	
22	5, Gananather Koil Street ...	60	0	
23	17, Barracks Gate Road ...	101	4	
24	5, Barracks Gate Lane ...	90	0	
25	120, Strahans Road ...	145	0	
26	12, D. Nacharammal Street ...	90	0	
27	39, Avadanam Papier Road ...	107	8	
28	72, do ...	75	0	
29	90, Angalammen Koil Street ...	120	0	
30	5, Vadavinayagar Road ...	135	0	
31	41, Kandappa Mudali Street ...	103	8	
32	17, Padavattammen Koil Street ...	50	0	
33	2/5 & 3/5, Mattukara Veerabadran Street ...	55	0	
34	10, C. & D. Cuddappah Rangiah Chetty Street ...	105	0	
35	1, A-1, Naval Hospital Road ...	125	0	
36	9, Swami Mudali Street ...	70	7	
37	26, Veeraswami Pillai Street ...	120	0	
38	82, Narayana Naicken Street ...	75	0	
39	15, Conjeevaram Pachayappa Mudali Street ...	125	0	
40	12, Chandra Bhanu Street ...	65	0	
41	7, Kilpauk Garden Road ...	150	0	
42	64, Lawder's Gate Road ...	225	0	
43	101, Vinaitheertha Mudali Street ...	90	0	
44	1-A, Subbaraya Gramani Street ...	100	0	
45	33, Azizmulk 2nd Street ...	75	0	
46	49, Kodambakkam High Road ...	55	0	
47	123, Swami Naicken Street ...	97	8	
48	3, Thayar Sahib Street ...	150	0	
49	146, Thayar Sahib Street ...	97	8	
50	38 Bangaru Naicken Street ...	178	2	
	Carried over	5252	13	

S. No.	Premises No. and Name of Street.	Rent per mensem. Rs.	A.	Remarks.
	B. F. ...	5252	13	
51	3, Tippu Sahib Street ...	120	0	
52	21/22, Subadral Street ...	125	0	
53	13, Typhoon Alikhan Street ...	93	12	
54	33, Arunachala Achari Street ...	225	0	
55	17, do ...	100	0	
56	22, Akbar Sahib Street ...	147	0	
57	18, Nyniappa Maistry Street ...	73	12	
58	1/60, Tholasingaperumal Koil Street ...	150	0	
59	47, Shaik Dawood Street ...	78	12	
60	38, Bazaar Road ...	115	0	
61	47, do ...	81	4	
62	15, Maddhavaperumal Koil Street ...	93	12	
63	18, Gopathi Narayanaswami Chetty Street ...	80	0	
64	35, Irusappa Gramani Street ...	93	12	
65	60, Srinivasaperumal Sannadhi Street ...	127	8	
66	62, Mowbrays Road ...	75	0	
67	116, do ...	105	0	
68	11, Eldams Road ...	58	0	
69	28, Varasidhi Vinayakar Koil Street ...	81	14	
70	51, Peters Road ...	85	8	
71	65 and 66 Veerapernmal Koil Street ...	110	0	
72	2/20, Royapetah High Road ...	65	0	
73	39, Brodies Road ...	132	8	
74	145, Mount Road ...	90	0	
75	74, Nattu Pillayar Koil Street ...	75	0	
76	21, McNicholas Road ...	80	0	
77	105, Adam Sahib Street ...	35	0	
78	3, Karuppannan Street ...	68	12	
79	10, Kathbada 1st Lane ...	45	0	
80	168, Jain Jehon Khan Road ...	140	0	
81	228, , Thiruvottiyur High Road ...	50	0	
82	17, Halls Road ...	50	0	
83	47, Mannarsami Koil Street ...	60	0	
84	46/47, Sami Pillai Street ...	60	0	
85	Land near Perumal Koil, Saidapet, Mettupalayam ...	8	0	
86	House in Poonamallee High Road, Arambakkam ...	30	0	
87	1, Pillayar Koil Street, Ikkaduthangal ...	25	0	
88	20, Seshachala Mudali Street, Periapet, Saidapet ...	34	0	
89	27, Mailappa Gramani Street, Chinna Chembarambakkam ...	20	0	
90	74, Thulukana Ammen Koil Street, Adyar ...	20	4	
91	24, Dinnusami Durga 2nd Lane, Sembiam ...	15	0	
92	Maduvankarai ...	10	0	
93	Kariappa Mudali Street ...	90	0	
	Carried over Total ...	8719	3	

Additional Buildings.

S. No.	Premises No. and Name of Street.	Rent per mensem.	Remarks.
		Rs. A.	
	B. F. ...	8719 3	
1	1, B. Ethiraja Garden Street ...	50 0	
2	40, A, Mannarswami Koil Street ...	68 12	
3	42, do do ...	35 0	
4	77, Karaneswarar Koil Street ...	101 4	
5	10, B, Budda Chetty Street ...	28 2	
6	19, Bhimanna Mudali Street ...	16 4	
7	9, Tolasingaperumal Koil Street ...	123 0	
8	4, Anandavelu Mudali Street ...	52 0	
9	192, Mint Street ...	165 0	
10	147, Thayar Sahib Street ...	93 12	
11	13, Murthinga Aiyer Street	17 0	
12	46, Shaik Dawood Street ...	20 0	
13	86, Padavattammen Koil Street ...	85 0	
14	8, Krishnadoss Street ...	50 0	
15	17, A, Barracks Gate Road (separate block) ...	16 4	
16	Land 37 A. Decastor Road (1 ground) ...	10 0	
17	Land & thatched shed in Senianpet ...	6 8	
18	54, Ghouse Mohideen Street ...	45 0	
19	A. B, M. School Building, Oddarpalayam ...	8 0	
20	Land (1 ground) 2/L, Jayaram Nadar Street, Lalagunta ...	10 0	
21	Tiled room, Appaswamy Mndali Street. ...	10 0	
22	17, Muhammadan Street, ...	50 0	
23	Maduraimanagar, Sembium ...	15 0	
24	15, Dimmisami Durga, 2nd Lane ...	7 8	
25	Shed, Ekangipuram, Perambur ...	8 0	
26	Building, Grey Nagar, Puliauthope	8 0	
27	Building, Damodar Reddy Street, Jogipaliam ...	80 0	
28	Shed, Padavattammen Koil Street, West Mambalam	5 0	
29	1/1, Eda Ramaswami Street & 24 Nattu Muthialu ... Naicken Street, Ayanavaram.	35 0	
30	Shed at Kannammapet, T'Nagar ...	8 0	
31	53, Madhavaram High Road, Melpattadai. ...	10 0	
		9956 9	

		Rs. A.
Monthly Rent	...	9965 9
Rent per annum	...	119478 12
Amount required for payment of arrears and enhanced rent	...	10521 4
Total	...	130000 0

STATEMENT No. I

Opening of New Schools Rs. 50,000/-

Opening of 15 Schools in the following places :—

1. Nallancheri.
2. Arumbakkam Cheri
3. Siruvallur
4. Thousand lights slum
5. Maduvankdrai
6. Mayor Basudev St.
7. Slum opposite to Moore Market.
8. Lockcheri near Mental Hospital.
9. Natesa Nagar, Periamet
10. Slum near Teachers College, Saidapet.
11. Pallipettai
12. Gopalapuram slum
13. Tagore Nagar
14. Chinnasembarambakkam
15. Sembium.
16. One School in Dn–35

COST.

6	Sheds at Rs. 10,000/- each	...	60,000
9	Rented buildings on Rs. 30 each for 8 months.	...	2,160
30	Ely. Higher Grade teachers at Rs. 35+19 D.A+5 H.R.A. per mensem for 8 months.	...	14,160
	Furniture.	...	7,000
	Cherge allowance for 15 Senior teachers @ Rs. 3/- each p.m., for 8 months.	...	360
		Rs. ...	83,680

Provision made ... Rs. 20,000

STATEMENT No. II

Conversion of Lower Ele. Schools into Higher Ele. Schools Rs. 6320/-

1. C.B.S. Choolai
2. ,, Goyathope
3. ,, Thiruvathiyur High Road
4. ,, Bangaru Naicken Street
5. ,, Mandavalli
6. ,, Vyasarpady
7. ,, Anna Pillai Street
8. C.M.B.S Angappa Naicken Street
9. C.G.S. Thayar Sahib Street.

Appointment of 9 Secondary Grade teachers on Rs. 45+22D.A+7 H.R.A i.e. Rs. 74 each–
Cost for $9\frac{1}{2}$ months ($74 \times 9 \times 9\frac{1}{2}$)–Rs. 6,327 or Rs. 6,320/-

Provision made ... Rs. 5000/-

STATEMENT No. III

Appointment of additional teachers. ... Rs. 40,000/-

SUMMARY OF STATEMENTS

Statement No.	1.	Rs. 20,000
,, ,,	2.	,, 5000
,, ,,	3.	,, 40,000
		Total 65,000

	Number of Schools having as the highest class.								
	VIII Std.	VII Std.	VI Std.	V Std.	IV Std.	III Std.	II Std.	I Std.	Total
No. of Main Schools on the date of submission of the budget.	20	—	8	145					173
Branch Schools.	—	—	—	1	4	12	24	—	41

	No.	Designation.	Scale of Pay
2. Total No. of Teachers employed in all the Schools under the Management of the Corporation on the date of Submission of the budget, the scales of pay in force and the number of teachers in each scale.	9	Play Ground Supervisors	50–3–65–2–95
	12	Head Masters and Head Mistresses	60–4–100
	144	do	45–3–60–2–90
	14	do	45–1½–60
	10	do	35–1–55
	174	Assistants	45–3–60–2–90
	18	Tamil & Telugu & Urdu Pandits	40–3–55–2–85
	1561	Assts. Ely. H. G.	35–1–55
	26	„ Lower Grade	30–1–45
	15	Music Teachers	40–1½–70
	90	Specialist Teachers	30–1–55
	1	do	40–2–60
	2	do	30–1–45
	2	do	30–1–40

Education Department
Corporation of Madras.
28-11-1949.

(*Sd.*) C. NARASIMHAM.

Commissioner.

RIPON BUILDINGS,
MADRAS.

10th May 1950.

To

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

Sir,

Elementary Education Budget of the Corporation of Madras - 1950-51 - Higher Elementary Grade teachers in Corporation Schools - Proposals for raising the scale of pay to Rs.35-2-65 - Sanction requested.

The Elementary Education Budget of the Corporation of Madras for the year 1950-51 was submitted to the Government on 31-3-1950. Provision has been made therein for giving a scale of pay of Rs.35-2-65 to Higher Elementary Grade teachers employed in Corporation Schools. In spite of the difficult financial position of the Corporation, the Council feels that this ~~this~~ category of teachers must be given a small measure of encouragement and has again resolved to place them in the grade of Rs.35-2-65. I request that Government will be pleased to approve of the proposal.

Mayor of Madras.

56

26

Number of Sc

58

30

THE MADRAS CORPORATION ELEMENTARY SCHOOL TEACHERS' UNION

(ESTABLISHED IN 1911 AND RECOGNISED)

President : V. CUNNIAH CHETTY.
Vice-President : C. S. SUNDARAM.
Secretary : T. MOHANASUNDARAM.
Asst-Secretary . T. V. SABAPATHY PILLAI.
Treasurer : J. DORAIRAJ.

SECRETARY 24881 25 AUG 1950 EDUCATION DEPARTMENT

ALL COMMUNICATION BE ADDRESSED TO THE SECRETARY.
64, SEVEN WELLS STREET
G.T., Madras, 16 ..... 1950.

MINISTER FOR EDUCATION 17 AUG 1950 GOVT. OF MADRAS

39

59

The Hon'ble Ministr for Education

Subject— Scale of pay Rs 35-2-65

ASSISTANT SECRETARY 23 AUG 1950 EDUCATION DEPARTMENT

Respected Sir,

Regarding the above scale, I beg to submit the following particulars for favourable Consideration.

Years-	Aided School teachers	Corpn. School teachers
1921 to 1946 -	Rs 12, 14, (Grant) - - - -	Scale - Rs 35-1-50
- do -	Govt. Scale was Rs 20-2-30 -	" Rs 35-1-50
1947 to 1950 -	grant Rs 25, 27 -	Rs 30-1-45 - Rs 35-1-58

(1) So the Corpn. school teachers were deprived of the benefit of General revision in 1947.

(2) Aided School teachers now get Rs 15 or 20 more than what they were getting before wartime.

(3) The Corpn. School teachers are getting now the same pay as they were getting before wartime.

That is why the Corpn. Council granted their teachers a scale Rs 35-2-65 in 1947.

Sir, we all look to your Honour to save us in this critical time. We cannot express how we suffer. I Request your honour to kindly appreciate it & give us the relief.

I have the honour to be
Sir,
your most obedient servant
T. Mohanasundaram
Secretary.

Edn

Why did we represent this?

TCM
2578

ASSISTANT SECRETARY
23 AUG 1950
EDUCATION DEPARTMENT

MINISTER FOR EDUCATION
22 AUG

61

(31)

32

SECRETARY
24884
23 AUG 1950
EDUCATION DEPARTMENT

Dated: 22/8/50

To

The Hon'ble Minister for Education,
Fort St. George, Madras.

Sir,

We desire to represent the case of Corporation Elementary Higher Grade Teachers' scale of pay Rs. ~~55-2-65~~ 60-2-65, as we are also the councillors of the Madras Corporation.

It seems that the whole matter has been for the last 32 months hanging in the balance between the willingness of the Corporation and the reluctance of the Government.

The variation between the pay of Corporation School teachers and the pay or the grant of aided school teachers has existed for the last 28 years on several grounds. The Corporation wanted to give some relief to this category of unfortunate teachers who were left out when general revision was granted in 1947.

When the Corporation wants to give some relief to their agrieved teachers from their own funds, there is no reason why the Government should stand in the way.

We, the undersigned M.L.A's of the Madras city therefore, request you to kindly approve of what the Corporation thought right and did in the matter.

Thanking you in anticipation,

Yours faithfully,

M.L.A

M.L.A

33 63 Edn. D (33)

B.E. for 1950-51 - E.E. Fund - Corporation of Madras - Orders passed.

PP. 3-8 d.7. Ref: From the d.d.M., E.D.C. No. B.1.3352 of 1949, dated, 31-3-50

P.1 d.7. From the D.P.I., R.O.P. 53 5383/49-50, dated, 8-4-50.

Order 2376 Edn., dated, 25/8/50.
11/5

The B.E. for 1950-51 of the Elementary Education Fund under the control of the Corporation of Madras is approved subject to the remarks that the provision made

vetoed outright. L.A. may see.

14/8/50

Even though we may set our face against any additional contribution and the additional expenditure is met entirely from Corpn. funds, yet this would be setting an awkward precedent and it would be difficult to resist similar claims from teachers in Govt. employ. Edn. therefore cannot support the proposal for a further revision in the salaries of Corporation teachers.

14.8.50

L.A. Dept. B

The rates of Education Dept. from p.1. ante may be perused. With reference to A on p.1. ante, the provision for the payment of a contribution of Rs. 30,000/- from the General Funds to the E.E. Fund may be accepted in this Dept. & the file returned to Edn Dept. v.o.

17.8.50

17.8.50

21.8.50

L.A.

Edn. W.O. No. 5504-4D. 14-8-50.

LOCAL ADMINISTRATION DEPARTMENT 33229 14 AUG 1950 SECRETARIAT, MADRAS

22/8

Edn. L.A. v.o. 33229-16 21/8/50.

(34647)

d. No. 5504D/50.

35 (34) 6 3

Edn. (D).

Please see the note of L.A. dept. on page 2 ante. A draft order is subd. for approval.

23/8/50. This may be circulated to H.M.(E+L) with reference to his minute or a representation received from the Commissioner of the Corporation of Madras. or p. 61 ct.

23/8/50

28/8/50

A.M. (E+L)

24/8

Memorandum proposed to be presented to the Government by a Deputation from the Corporation led by the Worshipful Mayor.

Subject:- CORPORATION FINANCES.

The income of the Corporation has been increasing steadily as also its expenditure. A comparative statement of receipts and expenditure from the years 1940-41 to 1948-49 is furnished hereunder. It will be seen therefrom that the gap between receipts and expenditure has been widening since 1945-46:-

Year.	Receipts Rs. in lakhs.	charges. Rs. in lakhs.
1940-41	75.23	75.13
1941-42	73.87	75.39
1942-43	79.82	72.01
1943-44	80.28	82.64
1944-45	100.77	99.75
1945-46	119.29	120.20
1946-47	135.02	141.29
1947-48	155.79	161.84
1948-49	170.54	182.45

To add to our financial difficulties, suburban areas of Saidapet, Guindy, Aminjikarai, Sembiam and 13 other villages merged into the City Municipal limits on 1-4-1946. The Greater Madras is now about 50 sq.miles in extent and has a population of about 15.00 lakhs. Finance is the bedrock of all progress - present and future - of the Corporation. With the increase in the population and the extension of the city limits, the need for augmenting the resources of the Corporation has now become more pressing than ever.

The Corporation has done its best to exploit the available resources to the full. The main source of income to the Corporation is the Property Tax and there is very little

prospect

for them. Besides collecting Education Tax, meeting the cost of midday meals, Reading Rooms, etc., the Corporation is contributing a large amount every year to the Elementary Education Fund as shown below:-

1940-41	-	Rs.3.20 lakhs.
1941-42	-	Rs.3.83 ,,
1942-43	-	Rs.3.83 ,,
1943-44	-	Rs.3.20 ,,
1944-45	-	Rs.4.12 ,,
1945-46	-	Rs.3.30 ,,
1946-47	-	Rs.4.50 ,,
1947-48	-	Rs.5.28 ,,
1948-49	-	Rs.5.63 ,,

The Government having refused to come to the rescue of the Corporation by making an equivalent contribution to the Elementary Education Fund, the Corporation had to bear the burden from its revenue funds and has agreed to make good any deficit occurring in the Elementary Education Fund from its general revenues.

The statutory obligation imposed on the Corporation in regard to the payment of Rs.2.5 lakhs annually to the City Improvement Trust has added to the Corporation's financial difficulties.

The years 1944-49 may be considered to be bright from the point of revenue collections. Owing, however, to the pressing demands on the finances of the Corporation, it could not keep the expenditure during these years within its receipts. Payment of enhanced dearness allowance and the grant of house rent allowance, provident fund bonus to workers and other concession to the staff, revision of scales of pay of all categories of service, the construction of and repairs to roads and pavements which deteriorated during the war period on account of military traffic and provision of certain minimum amenities in the extended areas, etc., cost of the Corporation heavily. If the Corporation services are to be maintained at an efficient level, it is quite

necessary that the Corporation should improve its finances.

2. Various steps were taken by the Corporation during the past few years, in order to improve the finances of the Corporation. They are detailed below:-

(a) Enhancement of Licence Fees - Growth of receipts under this head from the years 1948 to 1949.-

A statement showing the net demand under licence fees during the years from 1943 to 1949 is shown below:-

Year.	Demand.
1943-1944	Rs. 2,10,662 0 0
1944-1945	Rs. 3,45,000 0 0
1945-1946	Rs. 3,62,793 0 0
1946-1947	Rs. 4,76,880 0 0
1947-1948	Rs. 9,01,235 0 0
1948-1949	Rs. 9,90,649 0 0

There has been a steady increase in the demand year after year. Under Section 365 (2) of the Madras City Municipal Act, the Council sanctioned the enhancement of licence fees commensurate with the increased duties and liabilities of the Corporation in respect of supervision and regulation of licensable trades. This has resulted in a marked increase in the demand for the year 1947-1948. Certain types of trades which were obtaining free licences were for the first time made to pay licence fees in 1947-1948. Excess fees for belated applications for licences were also levied from this year. The regular and vigorous drive launched for securing the maximum collection of licence fees has contributed in no small degree to the substantial increase in the collection of licence fees.

(b) Increase in the rate of Duty on Transfers of Property.-

By Act No. XVIII of 1945, Section 135 of the Madras City Municipal Act was amended so as to enable the Corporation to levy a duty on transfers of property at such rate as may be fixed by the Provincial Government not exceeding 5% on the amount of consideration, value of the property or the amount secured on mortgages with possession. According to G.O.No.Ms.538 L.A., dated 9-3-1944, the duty was first levied at the rate of 2%. This rate continued up to 31-12-1945. Thereafter it was enhanced to 3% for the City as per

G.O.

G.O.No.Ms.2554 L.A., dated 27-11-1945 and the duty was continued to be levied at this rate up to the end of November 1946. From 1st December 1946 onwards, this rate was further increased to 5% as per G.O.No.Ms. 1890 L.A., dated 23-8-1946. Thus the duty on transfers of Property which was being levied at 2% prior to 1945 is now being levied at 5%. The revenue derived by way of duty on transfers of property is given below:-

1943-1944	...	...	Rs.	2,00,732	0 0
1946-1947	...	...	Rs.	10,05,483	0 0
1947-1948	...	...	Rs.	11,03,881	0 0
1948-1949	...	...	Rs.	9,97,972	0 0

(c) Increase in the rates of Advertisement Tax.- The receipts under Advertisement Tax for the last 7 years were as shown below:-

1942-1943	...	...	Rs.	28,538	0 0
1943-1944	...	...	Rs.	30,246	0 0
1944-1945	...	...	Rs.	34,061	0 0
1945-1946	...	...	Rs.	48,677	0 0
1946-1947	...	...	Rs.	52,723	0 0
1947-1948	...	...	Rs.	89,901	0 0
1948-1949	...	...	Rs.	1,07,869	0 0

A perusal of the figures will show that the income under this source is gradually gaining ground and that there has been a marked increase in it year after year from 1942 onwards. The main source of income is from poster advertisements of cinemas. As new theatres or picture houses came to be established in the City, there has been an increase in the number of posters and the receipts by way of tax. The increase would have been much more but for the restrictions imposed on the use of paper for and printing of posters. During the year 1947-1948 the rates of Advertisement Tax were increased and extra income was derived thereby being derived from this source since then.

(d) Property and Education Taxes.-

The rates of taxation are being fixed by the Council year after year under Section 99 of the Madras City Municipal Act.

The

The Education Tax which is a surcharge on Property Tax is levied under Section 34 of the Ely. Education Act and collected along with the Property Tax. The revenue derived under property and education taxes during the years 1940 to 1949 is given below.

1940-1941	...	...	Rs.	47,80,585	0 0
1941-1942	...	...	Rs.	48,79,350	0 0
1942-1943	...	...	Rs.	46,19,477	0 0
1943-1944	...	...	Rs.	53,09,050	0 0
1944-1945	...	...	Rs.	61,71,140	0 0
1945-1946	...	...	Rs.	64,60,449	0 0
1946-1947	...	...	Rs.	68,28,143	0 0
1947-1948	...	...	Rs.	84,80,599	0 0
1948-1949	...	...	Rs.	98,09,052	0 0

These figures show clearly how the Corporation has been able to secure over Rs.33.00 lakhs more under Property Tax during 1948-1949 than in 1945-1946. The Corporation has been able to achieve this result by increasing the rates of taxation, by removing inequalities and by vigorous collection work.

The percentage of Property and Education Taxes and the demand for each year from 1944-1945 to 1949-1950 are shown on the reverse :-

P.T.O.

Year.	Annual Valuation of Properties — Grade	Annl. Valn of Rs.	Rate of Tax including Education Tax Percentage.	Amount of demand Rs.		Increase in demand year after year. Rs. in lakhs.
1944-45	I	1000 & below	17 9/25			
	II	Over 1000 & below 2,500	19 3/5	56,45,760		
	III	Over 2500 & below 5000	21 7/25			
	IV	Above 5000	22 2/5			
1945-46	I, II, III, IV	Same as above	Same as above	59,98,607	plus	3.53
1946-1947	I, II, III, IV	"	"	69,58,643	plus	9.60
1947-48	I	1000 & below	18 39/40			
	II	Over 1000 & below 2500	21 17/20	85,53,931	plus	15.95
	III	Over 2500	23			
1948-49	I, II, III	Same as above	Same as above	92,48,745	plus	6.95
1949-50	I	500 & below.	18 39/40			
	II	Over 500 and below 1000	20 1/8	99,00,000	plus	6.52
	III	Over 1000	23			

There is very little scope for any further increase in the rates of ~~tax~~.

(e) Increase in the market rates, rents and the like:-

Market fees.- The fees for the stalls in the various markets were increased from 25% to 50% in 1947-1948. In consequence, the demand rose by a sum of Rs.37,000 in 1947-1948 and by a further sum of Rs.26,000 in 1948-1949.

Rents on Municipal Lands and Buildings.-

Rents for Municipal lands and buildings and model tenements were raised by 25% in 1947-1948 yielding an increase of Rs.19,000/- in the revenue from this head in 1947-48. As a result of the construction of buildings in Shenoy Nagar, the demand rose further by — Rs.55,000-0-0.

Slaughter House:-

The fees were increased by 25% in 1947-1948

as a result of which the demand rose by Rs.32,000/- in 1947-48.

Zoo.- The fees for admission in the Zoo were raised from one anna to 2 annas and this yielded an increase of Rs.33,000/- in revenue under this head during 1949-50.

(f) Companies Tax - Improvement in collection during the years 1944 to 1949.

A statement showing the net collections under Companies Tax during the years from 1944-45 to 1949-50 is given below:-

Year.	Collection.
1944-1945	Rs. 1,83,900
1945-1946	Rs. 2,08,080
1946-1947	Rs. 2,24,465
1947-1948	Rs. 2,73,637
1948-1949	Rs. 3,42,497
1949-1950	About Rs.4.00 lakhs expected.

There has been a steady improvement in the collections year after year. During 1947-48, a special effort was made to assess all Companies properly and this resulted in substantial increase in revenue in that and subsequent years. A census of Companies was taken during the commencement of the year 1948-49 and this has further increased the demand. The collection is about - Rs.4.00 lakhs.

(g) Increase in collections in respect of taxes on Vehicles and Animls:-

The total yearly revenue in respect of taxes on Vehicles and Animls from the year 1944-45 is given below:-

Tax on Vehicles and Animls.

Period.	Particulars of enhancement of rates.	Total yearly revenue Rs.
1944-45		1,02,341
1945-46		1,05,898
1946-47	Tax on tram cars, 4 wheeler carts with springs, elephant and camel enhanced.	1,33,728
1947-48		1,11,028
1948-49	Tax on cycles enhanced to Rs.2/- from Re.1/-.	2,11,048

P.t.o.

Tax on Carts & Other Vehicles without springs.

				Rs.
1944-45	...	...	...	56,880
1945-46	...	...	...	71,372
1946-47	...	...	...	75,669
1947-48	...	...	...	81,139
1948-49	...	...	...	81,247

With a view to augmenting the finances of the Corporation, the rates of tax on carriages and animals were revised with effect from 1-10-1946 with the sanction of the Government. The extra income derived consequent on the enhancement of rates under this head from time to time is about Rs.75,000/- per year.

The total revenue under all taxes and major heads of fees for the year 1948-49 was Rs.1,66,99,859 against Rs.73,43,414/- in the year 1940-41. The increase which is due to the various efforts made by the Corporation during this period is Rs.93.00 lakhs over 1940-41 which works out to 127 per cent extra.

3. Various proposals were made by the Corporation from time to time with a view to improving the finances of the Corporation and stabilising them, but they were not accepted by the Government. The following are some of them.

(a) Increase in Timber Tax from Rs.5/- to Rs.20/- per ton:-

Under the M.C.M.Act of 1919, tax on timber was leviable at a rate not exceeding Rs.5/- per ton subject to refund of 9/10th of the tax on timber re-exported to mofussil stations. By the Amendment Act X of 1936, the system of refund was done away with and timber in transit was exempted from the levy, but the maximum rate of the tax remined the same. During the war periods, the revenue under this head of tax was very little owing to the restricted imports of teak from Burma. Even with the return of normal conditions, the imports were on a smaller scale than in pre-war years, but the price of timber shot up 4 to 5 times

higher than the pre-war level. The Corporation, therefore, wanted that the rate of tax should be increased. On a reference by the Government, the Forest Utilisation Officer recommended the levy of ad valorem tax but it was beset with practical difficulties as the value of different varieties of imported timber would have to be ascertained to levy tax on ad valorem basis. Hence the only feasible method was to levy the tax at an increased rate commensurate with the value of various categories of imported timber on the basis of weight or cubical contents.

The Council recommended the increase of the maximum rate from Rs.5/- per ton to Rs.10/-. But the Government observed that the proposed increase was inadequate and called for revised proposals in the light of the observations made by the Forest Utilisation Officer. Revised proposals recommending levy at Rs.20/- per ton were accordingly sent to Government, but the Government did not see their way to accepting them and directed in G.O.No.1175 L.A. dated 29-9-48 that the proposals should be deferred. The Council made a further request to Government to amend the Act so as to raise the maximum rate from Rs.5/- to Rs.20/- per ton as an urgent financial measure but, in G.O.No.34869-1, R-L.A., dated 4-10-1948, Government observed that the proposal of the Corporation would require legislation from the Centre and that the present time was inopportune to address the Central Government as they were pre-occupied with the framing of the new constitution and that the Corporation might renew their request for enhancement of the rate after the constitution of India had been finalised.

p.t.o.

The revenue derived by the Corporation under this head of tax for the last 3 years is given below:-

1946--47	...	Rs. 60,525
1947--48	...	Rs. 1,34,512
1948--49	...	Rs. 1,76,235

If the tax had been levied at Rs.20/- per ton as suggested by the Government, the Corporation would have obtained an additional revenue of about Rs.5.0 lakhs annually.

(b) Reducing the share of the Government under Entertainment Tax from 10 % to 2½ %:-

Under Section 13 (1) of the Madras Entertainments Tax Act of 1939, the Corporation was getting compensation from out of the proceeds of the tax till 1945-46 equal to the net average annual income derived by the Corporation during the 3 years preceding 1-4-1939. In G.O.No.694 Rev. dated 4-4-45 Government were pleased to assign from 1-4-45 the payment of 90 % of the Entertainment Tax collected in the city to the Corporation of Madras retaining 10 % for collection charges. Nearly a sum of Rs. 1.5 lakhs per year is being deducted by the Government towards commission for Entertainments Tax collections. It is possible for the Corporation to collect the Entertainment Taxes in the city at an expenditure of ~~1% of the gross revenue~~ 1 %

of 1 % of the gross revenue. The Council, therefore, requested the Government to retain 2½% only towards collection charges instead of 10% as at present, but the Government in their Memorandum No.2622 K.N/47-8 dated 14th January 1948 declined to comply with the request of the Corporation. The refusal of the Government does not seem to be fair to the Corporation. It is not the case of the Government that the expenditure incurred by them for the collection of this tax runs up to 10% and there is hardly any justification for the Government administering the Act when this revenue is assigned to the Corporation. Either Government should retain only 2.5 % towards collection charges or entrust the collection to the Corporation itself.

(c) Increasing the compensation payable under the Motor Vehicles Taxation Act from Rs.3.38 lakhs to at least Rs.20.00 lakhs on account of the progressive increase in the collection of this tax within the city and in the cost of maintenance of Roads :-

The Madras Motor Vehicles Taxation Act came into force in 1931. Prior to 1931 the Corporation was deriving an annual income of Rs.3,75,000/- from tax on Motor Vehicles and from levy of tolls on all vehicles entering into the City. When the Act was introduced the Council demanded a sum of Rs.4.00 lakhs a year as compensation, subject to revision every three years. In G.O.No.1081 L & M, dated 28-3-1931 Government fixed Rs.3,75,000/- as annual contribution. Subsequently in G.O.No.3250 L & M, dated 11-7-1934 Government revised the amount and fixed Rs.3,38,000/- as annual contri-

contribution and this is being continued up to this date.

While the total receipts of the Government under the Taxation Madras Motor Vehicles Act are about Rs.198.00 lakhs they distribute to the Corporation and other local bodies in the Province Rs.68.34 lakhs only and the Corporation actually gets Rs.3.38 lakhs besides a sum of Rs.19,000/- per year payable owing to the merger of the Saidapet Municipality.

The expenditure on the maintenance of roads was Rs.6,63,003/- in 1931-32 and Rs.27,03,365/- in 1948-49 i.e., more than four times the expenditure incurred by the Corporation when the ~~Madras~~ Motor Vehicles Taxation Tax was first introduced in the city. The total amount of grant received from Government towards the maintenance of trunk roads is only Rs.20,000/- and the balance is partly met from loans taken from Government for superior surfacing of roads and partly from the revenue of the Corporation at the sacrifice of the other amenities required by the public. The Corporation itself has been paying over Rs.1.09 lakhs per annum as Motor Vehicles Tax.

As the receipts under the Motor Vehicles Tax Act are increasing year after year owing to the increase in the number of registered vehicles and in the rate of tax and as the entire revenue under this head in the city is derived from the use made by the vehicles of the roads maintained by the Corporation, Government have to take a sympathetic view and increase the annual compensation payable to the Corporation to Rs.20.00 lakhs and also exempt the Corporation owned vehicles from the levy of ~~Motor~~ This Tax altogether.

(d) Maintenance of Culverts and Bridges:- The Corporation

receives a grant of Rs.4,219/- per year fixed over half a century ago for the maintenance of about 55 bridges and culverts handed over to the Corporation in 1886. This amount is too meagre even to give two coats of white-wash to these bridges and culverts. Many more in the extended areas are added to this list. Of them there are two major bridges (viz.) the Marmalong Bridge and the Aminjikarai Bridge. These bridges were taken over in a very poor condition. On Marmalong Bridge alone a sum of Rs.15000/- had to be spent from the funds of the Corporation to make it safe for traffic.

In 1944-45, the Corporation did the work of providing revetments to the Elphinstone and Greenways Bridges at a cost of Rs.6,699/-. When this expenditure was asked for as a special grant, Government were not pleased to sanction it. When the Government were informed in 1946, that the Corporation could not undertake to do the protective works for the Elphinstone Bridge where the revetments put up by the Corporation had been damaged subsequently owing to tidal action and that Government should take over the maintenance of the Bridges, Government in G.O.No. 3933, dated 22-10-1949 have ordered that the protective works for the Elphinstone Bridge costing Rs.9,800/- have to be done by the Corporation at its cost and that they do not approve of the proposal of the Corporation for the retransfer of the City Bridges to the Government for future maintenance. It is only fair that Government should either meet the entire cost of maintenance or take over the maintenance themselves. A sum of Rs.20,000/- per annum is the minimum required for the maintenance of the bridges as already requested in this office letter W.D.C.No.B1-3708/49, dated 19-8-1949.

(e) Refusal of the Government to pay adequate grant towards maintenance of the trunk roads within the City :-

In G.O.No.1622 W, dated 23-11-1911, Government raised the annual grant payable to the Corporation for the maintenance of the Mount Road and the Poonamalli High Road from Rs.12,000/- to Rs.20,000/-. On account of the extension of the City limits the mileage of these roads maintained by the Corporation increased from 8 to 13 from 1946-47 and the cost of maintenance has gone up by 300 %. Government were, therefore, requested to increase this grant to Rs.65,000/-. But ~~Government accorded sanction~~ Govt sanctioned in G.O.Ms.No.1603 L.A., dated 1st August 1949 ~~for~~ the payment of an additional grant of Rs.12,000/- only from the year 1949-50 onwards. As the extra lengths of these two roads are being maintained by the Corporation from 1-4-1946 Government were requested to sanction this additional grant from 1946-47. Government passed orders in their Memorandum No.36351-1-B,L.A., dated 30th August 1949 declining to comply with the request of the Corporation.

Besides Mount Road and Poonamalli High Road, there is another trunk road of national importance, viz., the Great Northern Trunk Road falling within the City Municipal limits to a length of nearly 4½ miles. As it is just and proper that the Government should give a grant for the maintenance of this road also, Government were requested to sanction an annual grant of Rs.23,750/- for this purpose. In G.O.Ms.No.2233 L.A., dated 29-10-1949, Government, however passed orders declining to ~~that they cannot~~ comply with the request of the Corporation. The position may be reviewed and an adequate grant sanctioned.

(f)

(f) Refusal of the Government to comply with the request of the Corporation to compensate for the loss arising out of the Provincialisation of the Madras Electricity System:-

The Corporation of Madras sustained a loss of Rs.10,290 consequent on the provincialisation of the Madras Electric Supply Corporation as detailed below:-

1. Companies Tax at Rs.1,000/- per half year from 2/1947-48 to 2/1948-49 ...	Rs.3,000
2. License fee for the main and sub stations for the year 1948-49 and 1949-50	Rs.7,290
	Rs.10,290

The Government were, therefore, requested to order the payment of Rs.10,290/-, either as compensation or as ex-gratia payment. Orders were passed by the Government in G.O.MS.No.1072 L.A., dated 23-5-1949 declining to comply with the request of the Corporation. We request that this may be reconsidered.

(g) Refusal of the Government to recommend to the Government of India to pay adequate compensation for having nationalised the Madras Telephone Co., Calenders and Cables Ltd.:-

In pursuance of their policy of nationalisation of industrial concerns and public utility services, the Government of India took over the Madras Telephone Co., Ltd., in 1942 and the Indian Radio & Cable Communications Ltd., in 1947. Consequent on this, the Corporation lost Rs.18,000/- by way of taxes and fees apart from way-leave rent, in respect of these concerns as detailed below:-

1. The Madras Telephone Co.,-Companies Tax at Rs.1,000 per half year for 7 years (1942-43 to 1948-49).	Rs.14,000
2. The Indian Cable & Communications Ltd.- Companies Tax at Rs.1,000 per half year for 2 years (1947-48 and 1948-49).	Rs. 4,000
Total	Rs.18,000

The Provincial Government were requested to persuade the Central Government to pay this amount to the Corporation either as compensation

or

or as ex-gratia grant. But in G.O.Ms.No.1072 L.A. dated 23rd May 1949, Government declined to support the request of the Corporation for payment of compensation for the loss sustained.

As regards the payment of way leave rent by the Madras Telephone Co., taken over by the Government of India, orders of Government are still awaited.

(h) Property Tax - Properties belonging to the Government of India - Liability to Tax:-

As part III of the Government of India Act, 1935 was given effect to from 1-4-1937, the buildings constructed or acquired after that date by the Government of India are not subject to local Municipal Taxes. The Corporation made representations to the Provincial Government to take up the matter with the Central Government for suitable amendment of Article 264 of the Draft Constitution of India so as to subject all the properties of the Government of India to taxation.

The decision of the Government of India on this question was communicated in G.O.No.2200 L.A., dated 25-10-1949. It envisages acceptance of liability by the Government of India of such taxes only as were being paid from before 1-4-1937, in respect of only such buildings which existed as Government buildings before that date and states that the Government of India are not liable to pay any enhanced rate of any tax that was being paid by the Government from 1-4-1937 in respect of any building even in spite of any additions or improvements to such buildings which existed on 1-4-1937. This decision is not fair to local authorities.

(i) Levy of Terminal Tax on goods and Passenger Tax:-

As early as January 1945 the Council resolved to request the Government to amend suitably the M.C.M.Act so as to empower the Corporation to levy a "Terminal Tax" or "City Duty" on certain goods and materials brought into the City except food grains and a passenger tax on all passengers coming to the City by Railway from a distance beyond 50 miles. Government informed the Corporation in G.O.No.MS. 1077 L.A., dated 16-5-1945 that they did not approve of the proposals of the Corporation to levy a tax on goods but stated that they had under consideration the levy of a "passenger tax". The Council, however, on 9-10-1945, reiterated its previous resolution and requested the Government to reconsider their orders. But in G.O.No.26999-1.B., L.A.D., dated 25-10-1945, Government declined to reconsider the orders already passed by them. As regards Passenger Tax, Government after some correspondence finally passed orders in G.O.No.MS.4821 P.W.D., dated 15-12-1947 that the proposals to levy the tax might be deferred.

The Council, at its meeting held on 28-12-48, resolved to reiterate its previous resolutions on the subject and to request the Government to reconsider their orders and either empower the Corporation to levy a Terminal Tax on goods and a Passenger Tax or arrange to collect the tax themselves and hand over the proceeds to the Corporation in case there is any legal difficulty in the Corporation levying these taxes. The resolution of the Council was duly communicated to Government and they informed the Corporation in G.O.MS.No.533 L.A.D., dated 17-3-49 that the Corporation may renew its request to amend the Madras City Municipal Act, 1919 so as to enable it to levy (1) a terminal tax on goods and materials brought into the City and (2) a terminal tax on passengers arriving by

trains in the City beyond a distance of fifty miles, sometime after the draft constitution for the Dominion of India was finalised.

A perusal of the Report of the Delhi Municipal Organisation Enquiry Committee shows that the Delhi Corporation would derive an income of Rs.50 lakhs from Terminal Tax on goods and an income of Rs.5.00 lakhs from Visitors' Tax or Passenger Tax annually. It may be mentioned here that an appreciable portion of the revenues of the Bombay and Karachi Corporations are derived from "Terminal Tax". This tax is levied in Allahabad and also in some mofussil Municipalities like Tirupati and Srirangam in the shape of 'Pilgrim Tax'. This tax has been proposed as one of the sources of income for the Delhi Corporation under the name of Visitors' Tax. The reasons for the levy are that Delhi as the Capital of the country is a centre of trade and public offices and a large number of non-residents come and make use of the amenities provided by the Municipal body. These reasons hold good in the case of Madras also as it is the premier city of the Province and is not only a centre of trade and the seat of public offices but also a collecting centre of pilgrims and the venue of annual carnivals, conventions, exhibitions, social gatherings, sports, etc. Should the Government be pleased to take steps expeditiously to permit the Corporation to levy the terminal tax on passengers and specified goods, it would go a long way to augment its resources.

4. WHAT GOVERNMENT COULD DO:

(a) Revaluation of Government and Railway Properties should take effect from 1-4-48 and Government should pay property Tax on their buildings as in case of other public and private bodies:-

The latest revaluation of the Government and Railway properties was made in the year 1934 for the quinquennium 1934-1939. When the next revaluation was taken up, the Government

ordered that the revision of assessments on Government residential buildings may be postponed for the duration of the war and that in the case of non-residential buildings the valuation - adopted in 1934-39 may be continued. The revision in subsequent years was postponed by the Government owing to the shortage of technical staff to revalue the properties and the abnormal conditions created by the war and the Government finally ordered that the revaluation may be proceeded with from 1-4-48.

Accordingly the procedure laid down in Section 100 (2) of the M.C.M.Act was followed and the Executive Engineer was requested to furnish us the necessary data for revaluation. The Executive Engineer furnished a comparative statement of cubic-foot cost for 1948-49 over that of 1934-35 and it showed that the increase in the cost of the buildings during 1948 was - roughly 130% over that of 1934-35. These rates were accepted by the Corporation and the Government were requested to issue final orders accordingly. But the Government in their latest Memorandum has forwarded a copy of the recommendations of the Chief Engineer for examination. It is seen from this that the Chief Engineer has suggested a totally new and different procedure and that his proposals were not in conformity with the mandatory provisions of the M.C.M.Act. The Chief Engineer has invoked the provisions of the Madras Buildings (Lease and Rent Control) Act which is solely intended to regulate the letting of the residential buildings in the City and for the control of rent and which has no bearing on the matter under reference. The Government were therefore, replied that the Chief Engineer's proposals were neither acceptable nor unenforceable as they were repugnant to the provisions of the M.C.M.Act governing the mode of assessment of buildings owned by the Government and Railways and they were requested to receive a deputation on the matter. Their reply is awaited.

The Government should appreciate the difficulties of the Corporation and help it by paying at least the property tax on their

their buildings as in the case of other public and private bodies.

(b) The provincial Government should pay compensation and also persuade the Government of India to pay compensation for all losses arising out of the nationalisation of public utility concerns such as the M.E.S., Telephones, etc.

Consequent on the nationalisation of the Madras Electric Supply Corporation and the taking over by the Government of India of the Madras Telephone Co., in 1942 and the Indian Radio and Cable Communications Ltd., in 1947 the Corporation sustained a loss of over Rs.28,000/-. The Corporation's requests to the Provincial Government to compensate for the loss of Revenue on account of the nationalisation of these public utility services have all been turned down. The Provincial Government may reconsider their orders and pay suitable compensation and also persuade the Government of India to pay compensation for all losses arising out of the nationalisation of public utility services such as the Madras Telephone Co., and the Indian Radio & Cable Communications Ltd.

(c) The Provincial Government should immediately take steps to amend Schedule IV of the M.C.M.Act so as to raise the maximum half-yearly profession tax from Rs.25/- to Rs.125/- so as to accord with the Government of India Act:-

Under Article 256 of the Constitution of the Indian Republic, the Legislature of a State shall have power to make laws for the levy of Profession Tax by a Municipality not exceeding Rs.250/- per annum. The Government were requested in this office letter dated 1-12-49 to take steps to amend suitably Schedule IV of the M.C.M.Act under Section 347 (3) of the Act so as to bring into effect the increased rates of Profession Tax from 1-4-1950. Government may be pleased to take steps urgently to amend the Act.

(d) The Provincial Government should give more compensation under the Motor Vehicles Taxation Act:-

The Corporation's case for an increased compensation under the Motor Vehicles Taxation Act has been explained earlier in this Memorandum. Government may be pleased to take action (1) to increase the compensation to Rs.20/- lakhs and (2) to exempt the Corporation owned vehicles from the levy of motor tax.

(e) The Government should allow the Corporation to take over the distribution of electricity to all consumers within the City limits:-

The Corporation maintains a qualified and efficient staff to look after its street lighting. If it is granted bulk distribution licence for the City, it will augment the revenues of the Corporation to some extent and will go a long way to help the Corporation to tide over their present financial difficulties.

(f) The Government should either take over the maintenance of the T.B.Hospital, Ottori or subsidise its maintenance.

The Corporation has been maintaining a T.B. Hospital at a cost of over Rs.1.40 lakhs. According to the report of the Anti-Tuberculosis Association of Madras, the Corporation agreed to maintain 4 T.B.Clinics and one B.C.G.Team and meet the cost of education and propaganda. As hospitalisation of cases is beyond the scope of the Corporation, Government should be pleased to take over the maintenance of the T.B. Hospital. If that is not possible they should at least meet 50% of the annual cost of maintenance.

(g) Government should pay adequate grants towards the maintenance of Corporation Creches, the Poor House, the Special Home and the Orphanage:-

Government have already been approached to make a grant equal to a moiety of the charges incurred on the maintenance of the Poor House, the Special Home and the Work House, but they have expressed their inability to make any

grant towards their maintenance.

The expenditure incurred on these institutions amounts to Rs.1,80,356 as follows:-

Poor House and Orphanage.	Rs.	46,063.
Special Home.	Rs.	92,446
Work House	Rs.	41,847
	Rs.	1,80,356

Government may be pleased to sanction a half grant towards the cost of these institutions (especially as the Work House and the Special Home are being maintained for enforcing Section 72 of the Madras City Police Act) and thereby afford some relief to the Corporation.

Two creches, one at Broadway and another at Ashok Vihar are at present being maintained by the Corporation. The Commitment of the Corporation in respect of those two creches is about Rs.20,000/- per year. As the Government are interested in promoting the welfare of its citizens as much as the Corporation, Government may give some grant at least as a token of their appreciation of the good work done by these institutions.

(h) The 30% share of the Entertainments Tax from the Guindy Race Club which was being paid to the Chingleput District Board when the Guindy Race Course was outside the Madras City should now be paid to the Corporation.

In G.O.Ms.No.625 (Rev.) dated 14-3-47, Government in part compliance with the request of the Corporation directed that pending the amendment of Section 13 of the Madras Entertainments Tax Act 1939, the net proceeds of the Entertainments Tax from the horse races held at Guindy should be apportioned between the Madras Corporation and the Chingleput District Board at 70% and 30% respectively with effect from 1-4-46. The Government were requested to allot the entire net proceeds of this Entertainments Tax to the Corporation of Madras with effect from 1-4-46 in consideration of the fact that Guindy came to be included in the City from that date and they were also requested to pay the share of the tax allotted to the District Board, Chingleput, to the Corporation. But Government expressed their inability to comply with this

the amendment of Section 13 of the Madras Entertainments Tax Act and stated that a bill for the amendment had been introduced in the Legislature. Section 13 of the Act has since been amended and has come into force from 1-1-1948. The Government have been requested to assign to the Corporation the entire proceeds of the Entertainments Tax collected by the Madras Race Club from 1-1-1948. Government are requested to pass favourable orders in the matter.

(i) Government should pay suitable grants for the maintenance of the trunk roads and bridges.

Paragraphs 3(d) and 3(e) explain in detail how the existing grants from the Government are found quite inadequate for the maintenance of the culverts, bridges and trunk roads and also how the reasonable demands made by the Corporation from time to time for enhanced grants were turned down by the Government. Government are requested to reconsider their orders and pay suitable grants for the maintenance of the trunk roads and bridges.

(j) Government should give a proper share in the Passenger Transport Service organised by them.

In G.O.Ms.No.1337, L.A.D., dated 4-8-47, Government decided that the passenger bus services in the City should be nationalised Under this scheme, Railways, Local Bodies and private operators are allowed to participate in the enterprise and the capital expenditure and profits will be shared by the Provincial Government, the Railways, Local Bodies and private operators in the proportion of 51:15:20:14. In their Memorandum No.57297/0-47-3 (Home) dated 1-9-47, Government proposed to allot to the Corporation 20% share of the capital expenditure and the profits in the scheme of running buses in the City. The Council, at its meeting held on 23-9-47, resolved inter alia to accept the share proposed to be allotted to the Corporation and also to request the Government to give to the Corporation the 15% share allotted to the Railway in as much as the Corporation is responsible for the maintenance of all the roads in the City while the Railways has no such responsibility. The Government were accordingly

addressed

and postwar influx of population which did not commensurately raise tax yields, 51 California Cities imposed Sales Tax at either half of a per cent or one per cent. Several cities which did not impose a straightforward sales tax, imposed graduated "business licence", 'occupation' and 'privilege' taxes which though differing in form and legal incidence from the sale tax, nevertheless belong to the same category. In their search for new financial resources which produce adequate revenues but relatively little ~~xxxxxx~~ tax-payer's opposition, a growing number of cities turned to tobacco taxes. Since 1938, when Kansas City, Missouri adopted a cigarette tax, the number of municipalities taxing tobacco products steadily increased so that by the end of 1946 a total of 35 cities imposed cigarette taxes of one or two cents per pack. Several of these cities also tax smoking and chewing tobacco. Municipal taxes upon the sale of alcoholic beverages are not as widespread as those upon cigarettes, but City liquor taxes are also on the increase. Taxes upon admission to motion pictures, sporting events and other forms of public entertainment have appealed to both large and smaller cities as an easy means of taxing not only their residents, but also suburban dwellers who habitually use municipal facilities. About 242 municipalities located in the State of Alabama, Missouri and New Mexico levy gasoline taxes. Rates vary from a fraction of a penny to three cents per gallon. Gallonage taxes on lubricating oil are also imposed by five Alabama Communities while 25 Alabama Municipalities and two in Florida tax ~~xxxxx~~ kerosene. Motor Vehicles Taxes are usually imposed in the form of licence fees. Illinois makes the greatest use of Motor Vehicles Taxes with 40 Municipalities reporting revenue from this source. The Municipal Taxes on tobacco, cigarettes, alcoholic beverages, sales, etc. result in high yield and there is not much resistence from the public to their imposition as they are of indirect nature. These are considered as both necessary and desirable owing to the inadequacy of the general property tax.

During the decennium ended 1948-49, the receipts of the Corporation have increased by hundred per cent but during the same period, the population has increased by 100 per cent, the area by 70 per cent and the establishment cost including labour has increased by 300 per cent. Consequently it is well nigh impossible for a city of this size to manage its affairs with Rs.1.75 crores. Taking the minimum requirements of the City, the Corporation should get at least three crores per ~~xxxx~~ year if it should not only maintain the present services but also provide a little more of them and satisfy at the same time the staff of the Corporation. If some of the taxes referred to in the previous paragraph and levied by American Municipalities, are made over to the Corporation, the revenue of the Corporation will be in the neighbourhood of Rs.5 to 6 crores, if not more. With such revenue and support and co-operation of the public, the City of Madras can very well be made to compare with any other big City in the world.

6. CONCLUSION.- Unless the Corporation is also recognised as part of the Governmental machinery of a state doing important work and is assigned suitable sources of revenue so as to enable it to discharge the several obligations cast on it under law, it will not be possible for the Corporation even to maintain its present level of efficiency. Till such allocation of revenues is made, Government should adopt a liberal attitude towards the Corporation and ~~make~~ sanction more grants as detailed in the previous paragraphs. At any rate, their loan policy should be revised, even under the present difficult circumstances, so that at least essential schemes which should normally be financed only from loans could be taken up by the Corporation in the interest of the public and also of the hundreds of workers employed on capital works.

M.H.H.
4-1-50

****

Education Department (D)

with which this dept is concerned

The important point to be discussed at the deputation is that relating to the responsibility of the Corporation in the matter of Elementary Education. In the note on pages 26-27, it has been pointed out that the Corporation has been incurring expenditure on Elementary Education far in excess of that permissible with reference to its resources. The figures on page 26 of the note indicate that the expenditure incurred by the Corporation on Elementary Education is increasing year after year without corresponding increase in the Government subsidy.

The only substantial subsidy paid to the Corporation is the contribution under section 37 of the Elementary Education Act in respect of education tax. The Corporation is levying the tax at the rate of 15% of the property tax i.e. about 3% of property rentals. It is receiving a contribution based on a figure calculated at the rate of 8% of property tax i.e. about 1½% of property rentals.

From the figures in the Budget of Elementary Education Account of the Corporation for 1950-51 it will be seen that the receipts cover the charges as the following figures will show:

		Rs.	
	RECEIPTS.		
	Education tax ..	14,86,000	
	Govt. contribution in respect of education tax ..	7,00,262	?
	Contribution from General funds	5,30,000	
	Other receipts	69,647	
	Total Receipts:	27,85,909	
	CHARGES.	27,85,820	
	Surplus	89	

Thus, the Corporation is able to maintain the Elementary schools from out of the receipts available in the Elementary Education Fund Accounts. In the circumstances there is no need for any extra Government help in the shape of subsidy. If the Corporation desires to increase its resources for expanding Elementary Education in the city, it is open to it to raise the rate of education tax. It has been decided

that Municipal Councils may levy education tax at a maximum rate of 5% of property rentals. They will be eligible ~~from~~ for a contribution from Provincial funds at the rate of 2½%. If the Corporation raises the rate of education tax to 5%of property rentals, it will derive an extra income of Rs 15 lakhs - 10 lakhs from tax proceeds and 5 lakhs as Government contribution. In the circumstances there is no need to sanction any separate subsidy to the Corporation.

8/7/50

8/7/50 S

Secretary has to be present in the Cabinet Room at 4.p.m on 10.7.50.

I attended the meeting. While ~~pointing~~ I pointed out that the Budget of Elementary Education for 50-51 indicated a surplus and that there was, therefore, no need for any contribution from Government in the current year, the Deputationists pointed out that it was possible to balance the Budget only by providing a contribution from General Funds amounting to over five lakhs. Their point therefore seems to be that Government should provide a much higher contribution towards elementary Education so as to obviate any diversion from General Funds. Apparently, the new Bill which is to be introduced in the forthcoming Assembly does not go beyond the extent of contribution which is now being made by Government, viz. ~~15%~~ 50% of the Tax raised by the Corporation. The point, therefore, has to be further examined how far Government can subsidise Elementary Education over and above the present contribution. I would also like some information regarding the contribution in previous years and whether Govt. always has paid contribution towards Ely. Education in the City.

11.7.50

25159/50

5-2 10/3

Routine. (5) Edn.(D).

Please see the note of Secy. on page 2 ante. This may lie over till orders are passed on the B.E. of the E.E. 7 and of the Corporation for 1950-51. (In the meanwhile previous papers regd. for this case will be traced and put up.).

file Subl. separately

the 25/7/50.

25/7/50.

26/7/50

Filed

Tele Clk

that Municipal Councils may levy education tax at a maximum rate of 5% of property rentals. They will be eligible ~~from~~ for a contribution from Provincial funds at the rate of 2½%. If the Corporation raises the rate of education tax to 5%of property rentals, it will derive an extra income of Rs 15 lakhs - 10 lakhs from tax proceeds and 5 lakhs as Government contri-

over and above the present contribution.

some information regarding the contribution in previous years and whether Govt. always has paid contribution towards Ely. Education in the City.

11.7.50

Cutting from the Hindu of- 29.3.51.

Niggardly

IN turning down the Corporation Council's proposal for a modest increase in the salary scale for Higher Elementary Grade teachers employed in the Corporation's schools, the Government have ill-served the cause of elementary education in the City. What the Corporation proposed was a scale of Rs. 35—2—65 in place of the existing scale of Rs. 35—1—55. It may be that in view of the large number of teachers employed, the total effect of the change might be to increase the education budget by a few thousands a year. But it savours of niggardliness that teachers employed by a civic body in a City like Madras should be paid such pitifully low salaries and should be asked to be content with increments of one rupee a year. What the Corporation Council had proposed was not by any means an example of municipal extravagance. The Government should reconsider their decision. Speaking in the Assembly on the Education demand, Mr. Madhava Menon dwelt on the Government's plans to extend elementary education and to improve the condition of the teachers. The Constitution envisages free, compulsory primary education for all to be accomplished in ten years. But at the present rate of progress this does not seem realisable. Nor would it be worth while if schools manned by ill-paid and half-starved teachers were multiplied. The Education Minister hoped a time would come when they would have a more contented set of workers in the educational field. It is in the Government's power to advance the date of this consummation. But they need an attitude very different from the one which induced them to reject the Corporation's plea for a small rise in the increments paid to a hard-worked body of teachers.

5
3/4 12387/D/51

105

(53)

Education Department(D)

54

Please see the paper cutting on p. 1 ante. The question whether the higher elementary grade teachers employed in Corporation schools should be allowed a scale of Rs. 35-2-65 in the place of the existing scale of Rs. 35-1-55 has been raised many times before. The reasons for not allowing the request were:-

(i) the existing scale viz. Rs. 35-1-55 is itself higher than the scale of pay applicable to same category of teachers in Govt. service viz. Rs.30-1-50;

(ii) if the Corporation teachers are allowed higher scale, the other categories of teachers in the Corporation Service will agitate for similar increase;

(iii) there will also be agitation from Govt. teachers for increase of their pay.

In the circumstances, the comment in the press that Govt. should comply with the Corporation's request to increase the pay of the higher elementary grade teacher may be ignored.

KRS
31/3/51

ORM
31/3/51

The criticism is unfair (47 (as C)?
The portions x; y & z are.
Show that this article is written more with spite than understanding.

Noaction necessary
31/3
ORM
KRS may see.

3/4

May be filed with the papers at (B).

ORM
31/3/51

12387.

SECRETARY
3 APL 1951
EDUCATION DEPARTMENT

(X) Notes + orders in (O)W on pp 21-23 ante of (X) G.O. 1408 Edn 31.5.48

notes + orders in (O)W on pp 1-3 ante of (B) 902376 Edn, 25/8/50.

Pps 5-6 of pf (E). 901246 Edn 18/5/51 and F. (C/No. 36160/51)

P5 of pf 2F — do —

PP27-28 ante of (X) P. 5 of 2F.

notes + orders in (O)W on pp 33-34 ante of (X)

Notes of Previous Secy on p. 2 ante of (13)