

Education and Public Health (194 5) Department.

Mis. **SERIES.**

G.O. No. 1827 Education.

Dated 7th November, 1945.

18
Order up 15 CF

[Despatch Abstract.]

Elementary Education Fund - District Board, Ramnad - Grant of Dearness Allowance to teachers - Enhancement of rate of education tax - Payment of subsidy ^{from} Provincial Funds - Orders passed,

Back Papers.

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

Further Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Memo	39948	Edn.	2-7-47				

LOCAL ADMINISTRATION DEPARTMENT.

Roc.L.6.25745/44.

Ramnad District Board Office,
Madura, dated -7-45.

From

Rajah Sri R. Shannuga Rajeswara Sethupathi
President District Board Ramnad at Madurai

To

The Secretary to Government
Education and Public Health Department,
Fort St. George,
M. A. D. R. A. S.

Sir,

Sub:-BUDGET ESTIMATE - Elementary Education funds -
1945-46 - Ramnad District Board - Reviewed -
G.O.No. 580 Education and dated 16-4-45.

With reference to para 4 of the above G.O. I have to state that the closing balance for 1944-45 as per the preliminary March '45 accounts is Rs.508/-. At the time of the preparation of the Budget in December '44 the Collector did not furnish figures for receipts under Education cess for 1944-45 (revised) and for 1945-46 but credit was taken for the budget at the figure furnished by the Collector in July '44 for advance payment for fasli 1354. According to the statement subsequently received from the Collector a sum of Rs. 29534/- was refunded to Provincial funds in 1944-45 being the excess realisation in the final settlement of education cess for fasli 1353. As the actual Government contribution under section 37 of the Madras Elementary Education Act for 1945-46 will be only Rs.74493 as per details worked out and sent with this office letter Roc.L.6.25745/44 dated 28-7-45 in reply to Government Memo No.22762-A-45-1 Education dated 10-7-45 as against Rs. 80,000 referred to in para.

P.T.O.

2

in para 3(1) of the above G.O. the probable closing balance for 1945-46 will be minus Rs. 72585/-. To wipe off the deficit a sum of Rs. 57075 has been included in the statement sent to the Accountant General Madras as per G.O. No. 1048 L.A., dated 11-5-45.

I request that the Government may be pleased to accord sanction for payment of grant to wipe off the balance of deficit and also the amount of Rs. 141736/- referred to in my letter Roc.E.6.13352/45 dated 28-7-45.

br.27/7

G. S. Srinivasan
PRESIDENT.

Enc. 1

A. LOCAL ADMINISTRATION DEPARTMENT

Roc.E6-13352/45

1 AUG 1945

Ramnad District Board Office
Madura dated July 45.

From

Rajah Sri R. Srinivasa Rajeswara Sethupathi
President District Board Ramnad at Madura

To

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

Sir,

Subject:- BUDGET ESTIMATE - Elementary Education
1945-46 - Financial Position - Review -
Government memo No.22762-A-45-1 Educa-
tion dated 10/7/45.

34567

I furnish below the particulars required:

1. Actual opening balance on 1-4-45	Rs. 508	0	0
2. Additional income expected under G.O.No.530 Education dated 6-4-45 as per details attached.	9932	0	0
3. Additional expenditure under G.O. No.1173 L.A., dated 28/5/45 (Dearness Allowance payable from January 45 to February 46)	141736	0	0
4. Anticipated closing balance for 1945-46	- Minus	72585	0 0

P.T.O

4
defect

5. Proposals for avoiding deposit:
I invite reference to this office letter Roc.E6-25745-44 dated 28-7-45 in reply to G.O.No.580 Education dated 16/4/45. Item 4 excludes the figures shown in items 2 and 3 above. (1)

2. I request that Government may be pleased to issue early orders to balance the budget so that the teachers may be enhanced dearness allowance from January 45 onwards.

Ganapadajam
1977

PRESIDENT

Rk.27/7

83
27.7

DETAILS.

Contribution under section 37 of the Madras Elementary Education Act 1920. (4) 5

Contribution at 34 pies on the rupee
April 44 to June 44 $44640 \times \frac{13}{4} \times \frac{1}{8}$ - Rs. 18135 0 0

July 44 to March 45 $171419 \times \frac{13}{4} \times \frac{1}{12}$ - 46426 0 0
less refund - 17149 x 4 x 12

2228447 Total - 64561 0 0

Contribution at 34 pies in the rupee
April 44 to June 44 - $44640 \times \frac{15}{4} \times \frac{1}{8}$ - 20925 0 0

July 44 to March 45 less refund - $171419 \times \frac{15}{4} \times \frac{1}{12}$ - 53568 7 0

Total - 74493 7 0

The difference at 34 pies is Rs. 9932 7 0.

83
27.7

5580
14285
19865
79460
4766

Ganapadajam
1977

President, District Board,
Ramnad at Madura.

Local Administration Department.

Roc. E6.13352/45.

Ramnad District Board Office,
Madura dated 15--8--45.

From Rajah Sri R. Shanmuga Rajeswara Sethupathi,
President, District Board, Ramnad at Madura.

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

Sir,

Subject: Elementary Education-Payment of Dearness Allowance at the enhanced rates to school staff -Government Memorandum No.22762-A-45-1 Education dated 10-7-45 and this office Roc.E6. 13352/45 dated 28--7--45.

The payment of dearness allowance at the enhanced rate has been ordered from 1-1-45 in paragraph 2 of G.O.No.1173,I.A., dated 28-5-45 to the officers and servants of Local Boards and it was given effect to, to all except the staff of the Board Elementary schools. Now that the Government have been

P.T.O.

100. 25. 1332/45
 100. 25. 1332/45
 100. 25. 1332/45

approached for payment of grant to balance the Budget, if the additional dearness allowances is paid, I request that the Government may be pleased to order the payment of dearness allowance at the enhanced rate to the Elementary school staff from 1-1-45.

The Secretary to Government
 Education and Public Health Department,
 Government of India

100. 25. 1332/45 dated 28-7-45
 100. 25. 1332/45 dated 28-7-45
 100. 25. 1332/45 dated 28-7-45

The payment of dearness allowance at the enhanced rate has been ordered from 1-1-45 in paragraph 2 of G.O. No. 1173, L. 100. 25. 1332/45 dated 28-7-45 to the officers and servants of local boards and it was given effect to, to all except the staff of the Board Elementary schools. Now that the Government have been

105
 11/9

Memo

34566A-2
 11.7.45

9
 25-11-45

Dr. Boman Ramani - Education Tax

In the general fund for 1945-46, the Dr. Boman Ramani has taken credit for an income of Rs. 3.85 lacs from land cess at the old rate of 18 paise in the value of land revenue.

the yield
 under education
 tax —

The income from an area of land in the shape of land-revenue should accordingly be worked out to be Rs. 2.50 lacs. However, the demand for the land revenue for the year 1945-46 is Rs. 13.55 lacs.

the value of Ramani
 is requested to report
 the reasons for

the income from an area of land tax works out to be Rs. 1.20 lacs. It is not clear why there is such a

striking disparity ~~between~~ in the two figures -
~~The collecting of Ramnad is reported to explain~~
~~the apparent discrepancy~~ and to state what
he considers would be a proper
credit under edg. and
for 48 46-46.

1.9.45
1.9.45

Despatch
15.9
12.9.45

the Collecting
of Ramnad

8.9.45

LOCAL ADMINISTRATION DEPARTMENT.

No. Rec. B6. 13352-45.

Ramnad District Board Office,
Madura dated --9--45.

Rao Bahadur Sri R.V. Ramasundaram Pillai,
Vice President in charge under section 23 (2) M.L.B. Act.
Ramnad District Board at Madura.

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

Sir,

Sub: ELEMENTARY EDUCATION - Payment of enhanced
Dearness Allowance - This office Rec. B6.
13352-45 dated 15--8--45.

I have the honour to request that the Government may be
pleased to issue early orders in the above reference.



R. V. Ramasundaram Pillai
VICE PRESIDENT
in charge.

44476
From
Sri. Rao Sahib P.V.
Narasimha Raju, B.A.
Collector of Ramnad.
Tallakulam P.O. Madurai.

13
8
Secretary to Government,
Education and Public Health
Department,
Madras.

L.Dis. 10961-45.

Dated 2nd October 1945.

Sir,

Cesses - Education tax - Ramnad District Board - Disparity
accounting for.

Reference: Government's Memo No. 34566-A-2- dated 11-8-45.

In reply to this office reference dated 19-8-45, the President
District Board, Ramnad says that he took credit for an income of
Rs. 3.85 lakhs under land cess in the general funds budget for
1945-46 on the basis of figures furnished during the previous years.
He has not stated that exact year in which the above figures were
furnished. Hence his figures are only approximate. The education
tax of more than Rs. 2-50 lakhs calculated on the basis of the above
approximate figure cannot be said to be accurate.

The actual receipts under cesses during fasli 1354
are 5.5 lakhs of which the education cess works out to Rs. 2.20
lakhs. So the proper credit under education cess for 1945-46
is Rs. 2.20 lakhs.

In the Government Memo cited above, it is said that the education tax calculated on the basis of the land revenue demand for this district works out only to Rs 1.20 lakhs. The demand for the district includes quit rent and jodi in whole inam villages. Cesses for whole inam villages are fixed only with reference to their rental value and not with reference to the demand under quit rent and jodi. The figure of Rs.1.20 lakhs mentioned in the Government Memo has probably been arrived at by calculating it on the total district demand of about Rs.19.3 lakhs (which includes the demands under quit rent and jodi under on whole inam villages). This seems to be the reason for the disparity in the figures noticed by Government.

A.S.P-10.

for Collector. 3.10.45

Education & P.H. (A) Dept.

ELEMENTARY Education Fund - District Board, *Danuvu* - Grant of Dearness Allowance to teachers - Enhanced rate of Education Tax - Payment of subsidies on Provincial Funds - Orders passed.

From the P.D.B. *Danuvu* Doc. No. 25745 dated 28.7.45

Order/Ms.No. 1827 ... Edn. dated 7.11.45

The Government consider that the rate of education tax levied in the area under the District Board, *Danuvu*, should be raised from 12 pies to 14 pies in the rupee of land revenue, with effect from Fasli 1355 so as to cover at least a portion of the *deficit resulting from* on account of the grant of dearness allowance to teachers.

2. Under sub-section (2) of section 35 of the M.E.E. Act, 1920, H.E. the Governor of Madras directs the District Board, *Danuvu* to alter the rate of levy of education tax in its area from 50 per centto $58\frac{1}{3}$ per cent of the land cess (i.e. 14 pies in the rupee of land revenue) with effect from fasli 1355. The President is requested to place the matter before the Dt.Bd. and to forward to Govt. within a month from the date of receipt of this order a copy of the resolution of the Dt. Bd., resolving to levy edn. tax at the altered rate with effect from fasli 1355.

3. The Govt. sanction the payment in the current year to the Dt.Bd., *Danuvu*, of a *subsidy* of Rs. *80,000* (Rupees eighty thousand) towards the grant of dearness allowance to teachers in elementary schools.

4. The A.G. is requested to place the amount at the disposal of the Dt.Bd. at an early date. The President should present the necy. bill at the Treasury for obtaining payment of the amount or for getting it adjusted.

5. The expenditure will be met from the appropriation under "37.Edn. C. - Primary-Grants to local bodies" - I. Ordinary areas - 4. Teachers - Authorised" in the Annual Estimate of Expenditure for 1945-46

6. The P.D.B. *Danuvu* is informed that the need for the payment of *addl. subsidy* towards the deficit in the E.E. Fund A/c for 1945-46 will be *examined early* in Govt. receipt of the revised estimate of the Fund for the year.

To the P.D.B. *Danuvu*
To the D.P.I. *Danuvu*
To the Secy. *Danuvu*
To the A.G. *Danuvu*

GOVERNMENT OF MADRAS.

Received _____ 194 .

Registered _____ 194 .

Abstract.

DEPARTMENT.

G.O. No. R.

dated the

194 .

Read again :

Read also :

ORDER.

The draft notification under Section $\frac{4(1)}{48(1)}$ of the Land Acquisition Act, submitted by the read above is approved and will be published in the *Fort St. George Gazette*.

(By order of the Governor in Council
Government, Ministry of _____)

Secretary to Government.

To the Superintendent, Government Press, with a notification for publication.

- „ Board of Revenue, Land Revenue and Settlement.
- „ Collector of
- „ Revenue Divisional Officer.
- „ Agent, Railway.
- „ Special Revenue Officer, Cauvery-Mettur Project.
- „ Engineer-in-Chief, Cauvery-Mettur Project.
- „ Chief Engineer.
- „ Commissioner of Labour.
- „ District Labour Officer, District.

Forwarded.

(By order)

Superintendent.

Very Urgent

3/10/2

Memo

56620 ST

12.12.45

Dr. Govt. Rammed - Enhancement.

of the rate of 25% for

25% of 1000

one 500

1159
(V)

Rammed, 5 requests to expedite the work
called for in para 2 of govt order of 7.11.45.

7.11.45.

as per 11.12.45
11.12.45

100%
11/12/45

the 500
Rammed

Depd
100%
14-12-45

56620.

pecuniary relief.

(6) that, realising the, difficulties of their low paid servants, Government themselves have sanctioned varying rates of dearness allowance to their servants and have permitted Local Boards to grant similar allowance to their servants.

(7) that, private employers like factory owners and quasi public agencies like Railway Companies have also given generous aid to their low paid employees to allow them to tide over these difficult times.

(8) that the Malabar District Board has not yet granted the dearness allowance allowed in G. O. No. 2788, L. A. dated 19-9-'42 to its servants and

(9) that, therefore, he/she humbly prays that the benign Government may be pleased to consider his/her present pitiable circumstances and to issue immediate orders to the District Board making it obligatory to grant dearness allowance to the memorialist at the rates sanctioned to Government servants treating the expenditure as a prior charge on District Board funds.

For which act of justice and generosity, the memorialist shall, as in duty bound,

Place, Anthatta

Date, 3. 3. 1943

Ever Pray,

Ram anthy
Memorialist.

Local Administration Department.

From Raja Sri R. Shanmuga Rajeswara Sethupathy, President, Ramnad District Board at M a d u r a. To The Secretary to Government, Education and Public Health Department, Port St. George, M a d r a s.

Sir,

Rec. E.6-26745/44 dated 20--12--45.

58376

Sub: TAX - Enhancement of rate of Education tax - submitted.

G. O. No. 1827, Edn., dated 7-11-45 and Government memorandum No. 56620 A.I. dated 12-12-45.

With reference to the above I have to state that the subject is marked for this Board meeting to be held on 3--1--46. The resolution of the Board will be promptly communicated soon after the meeting is over.

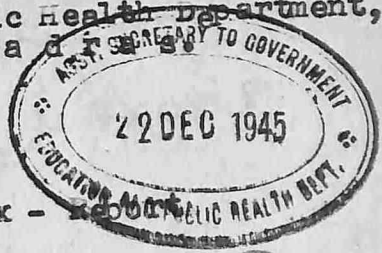
19/12.

5/1/46.

may be over the PRESIDENT.

24.12.45. 12.12.45.

22/12/45



Local Administration Department

Roc.E6. 25745-44.

Rannad District Board Office,
Madura dated -1--1946.

From

Rajah Sri R.Shammuga Rajeswara Sethupathi,
President, District Board, Rannad at Madura.

To

The Secretary to Government,
Education and Public Health Department,
Fort St. George, M a d r a s.

Sir,

Sub:- Tax-Enhancement of rate of Education
Tax -Report submitted.

Ref:- G.O.Mis.No.1827, Education dated 28-7-45
and this office Roc.E6.25745-44 dated
20-12-45.

With reference to the above, I herewith enclose
a copy of District Board Resolution No.1653 dated 3-1-46
for favour of information.

ssv.16/1.

President.

7 / (13)
Proceedings of the Ordinary meeting of the Kannad District Board.

No.1653

Dated 3--1--1946.

READ:- G.O. No.Mis.1827, Education, dated 7th November, 1945 received from the Government directing the alteration of the rate of levy of education tax from 50 per cent to 58 $\frac{1}{3}$ per cent of the land cess, i.e. 14 pies in the rupee of land revenue, with effect from Fasli 1355.

Board for compliance.

Resolution:

Sanctioned.
/True Extract/

ssv.16/1. *su*
16/1

Harichandras
17/1
president.

Education and P.H. Department (A).

MEMORANDUM No. 5620A7 dated 12.1.46

Levy of education tax at enhanced rate.

REF:- From the P.D.B., *Ramesh* Reg. No. EC-25745/46
dated 17.1.46.

A copy of G.O.No. 1827 Edn., dated 7.11.45,
and a copy of the resolution of the District Board, *Ramesh*,
submitted with the letter of the President read above, are for-
warded to the Collector of *Ramesh* and he is requested to
arrange for the collection of education tax at the enhanced rate
of 14 pies in the rupee of land revenue ($58\frac{1}{2}$ per cent. of land
cess) with effect from fasli 1355 and for the adjustment of the
additional income due for nine months in 1945-46 to the credit
of the District Board in the usual manner, before the close of

the financial year. 22.1.46
the Collr. of *Ramesh* (with copy of G.O. & resn.).
PDB., *Ramesh*
D.P.I., *Ramesh*
Exr. of LFA.) with copy of G.O. & resn. 22.1.46

98. In any notified fair or festival centre, the local authority may, with the permission of the Collector, depute any person to enter upon, occupy and use without having recourse to the provisions of the Land Acquisition Act, 1894, any building or place which is required for, and is, in the opinion of the local health officer, suitable for any purposes of the fair or festival, provided that, if the building or place is occupied, 24 hours' notice shall be given in writing to the occupier or shall be conspicuously affixed on such building or place. The owner or lessee of such building or place shall be entitled to reasonable rent to be fixed by the Collector for the period during which the ground or building may be used for purposes connected with the fair or festival.

The local authority shall, when any building or place ceases to be used for the purposes for which it was taken over, cause it to be thoroughly cleansed before it is handed over to the owner or lessee.

Section 98 permits the occupation by the local authority with the sanction of the Collector of any building, etc., in a festival centre for the arrangements in connexion with the festival.

EDUCATION AND PUBLIC HEALTH DEPARTMENT.

Clause 98 is based on No. 5 of the Plague Regulations and it may be accepted. Please see also a similar provision in clause 57 of the Bill in regard to prevention and control of infection.

M. T. DURAISWAMI AYYANGAR—21-12-37.

C. H. MASTERMAN—5-1-38.

11/4/45
25/2/45/44
28-7-45
11/4/45
Elementary 2nd fund - deficit for 1945-46

from the particulars furnished by the P.D.B. Committee, it is deemed that there will be a deficit of about Rs. 1,47,000/- in the E.E. fund account at the end of 1945-46 operation.

Below is a list of items which are anticipated to be required for the purpose of the fund. Additional expenditure on the ground of 141736.

Reduction in the for contribution under Section 3 of the E.P.H. Act. (2000 - 74493) Total deficit 220944.

Balance 6626
Total compensation 67075
Net deficit 147243

The L.A. Dept. may be requested to say whether the claim preferred for the payment of the total compensation to an extent of Rs. 67,075/- may be allowed. They may also note on the possibility of the general fund meeting any portion of the deficit referred to above.

4-8-45 L. A. Dept.

34566A
13-8-45



14-8-45

L.A. Dept.
C. He

Please see the note of E.P.H. Dept. above.

179.079 [Sund - Manned 345642, 8 11.9.45]

2.6.45

Even

According to the income
reported by the collector (2.20 lakhs), demand comes under the
classification of well-to-do str. & the rate on page
8-10 of N.F. is Rs. 75/- str. of Rs. 100/- the rate
was reduced from the rate of Rs. 100/- to Rs. 75/-
he increased beyond 12 paise for orders whether the
rate of Rs. 100/- str. he raised beyond 12 paise and
if no, up to what extent. According to the calculations
of the collector the Board will derive an income
of about Rs. 18,000 from a rise of Rs. 25/- cess.

3. The file may be
works through it

~~The~~ ~~of~~ ~~Bodra~~ ~~in~~ ~~which~~ ~~the~~ ~~annual~~
8.10.45 ~~circumference~~ ~~from~~ ~~lake~~ ~~at~~ ~~are~~ ~~pie~~
~~of~~ ~~land~~ ~~revenue~~ ~~is~~ ~~R~~ ~~18,000,~~

High percentage rate of educational loan for National
St. Board also may be raised

91 60 18 18 18 18 18 18 18 18

10 OCT 1945
25518

to make any additional contribution towards the deficit under the Edn. Bd. The proposal of the E & S. Bd. at M on p. 4 ante may therefore be accepted and the file passed on to Finance.

23.10.45

W to us
Fin

dp 23.10.45

Fin (Exp. B)

Please see the notes on H 1-6 above.

2. After taking credit for the ^{add} expense on the front of dearness allowance to the staff, the E. S. fund account of the Ramnad Dist. Bd. (is expected to) close with an anticipated deficit of Rs. 1,47,000/-. This amount has been arrived at after adjusting a sum of Rs. 67,075/- out of the total annual total Compensation amount of Rs. 35,1040/- sanctioned to the Board for the current year. With a view to wipe off the deficit, E. S. H. propose to increase the rate of edn. tax from 12 pias to 14 pias. L. A. Dept. accept the proposal submitted that this Dept. may also agree to the proposal.

L.A. Dept. 25518-1C
23.10.45



4817143

X pl above
to A on p. 1 above

⑤ M on p. 4 above
Income for 2 pias
36,000 x 3
27.10.45 = 27,000/-

3. The net deficit after taking into account the income from the increased rate of edn. tax, is Rs. 1,20,000/-

E. S. H. have suggested that, any portion of the deficit that cannot be met by addl. taxation should be wiped off by a subsidy from publ. funds. The L. A. Dept. has examined the financial position of the general fund in their note on H 5-6 above and have stated that the Board cannot make any addl.

Contribution towards the deficit in the E. S. fund. In the circumstances, the need for a subsidy may be accepted in this Dept.

4. According to the ~~existing~~ usual practice, this Dept. E. S. H. have proposed the grant of two-thirds of the net deficit as an advance subsidy. This Dept. may agree to the grant of a subsidy of 2/3 of the net deficit ~~amounting to~~ Rs. 80,000/- to be adjusted or supplemented later with reference to the R. E. (both E. S. fund & Pub. account) of the Board for the current year. E. S. H. may be requested to state in the order to be issued that the payment is an advance

27.10.45 - WS

2/3 x 1,20,000 = 80,000

27.10.45

advance subsidy liable to revision later.
26/10/45. 27.10.45. 29.10.45

A1 may see. WS

SPH

28.10.45



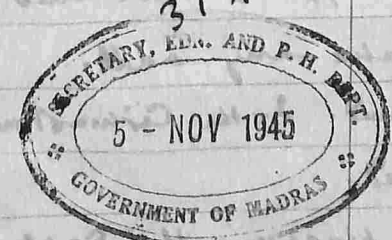
4 ante

16 ante

or has been estimated that the E. S. fund account of the Dist. Board, Ramnad would close with a deficit of Rs. 1.47 lakhs as the end of 1945-46. It has been proposed to avoid the deficit
(1) by ordering an increase in the rate of edn. tax from 12 to 14 pias in the office of land revenue. [The enhancement of tax will bring in an additional income of Rs. 27,000 in 1945-46] and (2) by sanctioning a subsidy of Rs. 80,000 from Dist. fund. There may still be a deficit of Rs. 40,000 as the end of the current year. The question as to how this deficit will be covered in January 1946 on receipt of the revised estimate. 2. The file may be circulated

to A 2 and A 1 for order

27.10.45 - WS



order for off.

27.10.45

27.10.45 - WS

27.10.45

A draft order

1-15-184.0.02
24-01-95

1 A 2 2 A 2

$$\frac{1}{2} \times 1.5$$
$$\frac{2}{3} \text{ m.s.}$$

100/-

2