[illegible]

M/2873

[illegible]

20

Edn and P.H. (1946) Department.

MS. SERIES.

G.O. No. 361 Edn.

Dated 20.2.46.

Order on pp13-15 CF

[Despatch Abstract.]

B.E. - 1946-1947 - E.E.Fund Ml. Cl. Devakottai - orders passed.

Back Papers.

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

Further Papers.

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

2

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.
R.O.P.No.88 B3/45-46, dated 13-12-1945.

ASST. SECRETARY TO GOVERNMENT
18 DEC 1945
EDUCATION AND PUBLIC HEALTH DEPT.

57452

Sub: Elementary Education Fund - Budget Estimate for 1946-47 - Municipal Council, Devakottai.

@@@

SUBMITTED.

2. REVISED ESTIMATE FOR 1945-46.- p8 infra

The credit taken for Rs.1970/- under "contribution" should be reduced to Rs.1690/- with reference to G.O.No.1623, Education, dated 12-10-45 and it should be shown under "Government Grant for the payment of Dearness Allowance". pp1-2 of (Y)

3. BUDGET ESTIMATE FOR 1946-47.-

p8 infra

Pending sanction of Government credit has been taken for Rs.4680/- under "Contribution" (for Dearness Allowance).

4. Leave allowance has been calculated at 5%. It should be calculated at 2½%.

5. The accommodation provided for 1 boys' School and 1 Girls' School needs improvement.

p9 infra

6. The provision made under "equipment" should be utilised in consultation with the Inspecting Officers. Two boys' schools and all the Girls' Schools are in need of some additional equipment.

7. Leave salary and Dearness Allowance are paid.

TRB.14/12 for DIRECTOR OF PUBLIC INSTRUCTION.

To

The Secretary to Government, Education & Public Health Department.

sd/ 17/12

Copy of B.1.6866/45, dated 30-11-1945 from the Municipal Commissioner, Devakottai.

"Sub: Budget - Elementary Education Fund - 1946-47 - Forwarded.

@@@

pp8-9 infra

I forward herewith in duplicate and in the form prescribed the Revised Budget Estimate for 1945-46 and the Budget Estimate for 1946-47 in respect of the Elementary Education Funds of this Municipality duly passed by the Municipal Council in its resolution No.351, dated 26-11-45.

Details of each item of expenditure (working sheet) and a copy of my note to the council are also enclosed herewith together with an extract from the proceedings of the Municipal Council dated 26-11-45 passing the budget estimates. A sum of Rs.1970/- has been taken credit in the revised estimate as subsidy from Government on account of the payment dearness allowance as Government Order No.1623 (Edn.) dated 12-10-45 sanctioning a sum of Rs.1690/- for this municipality was received only after passing of the Budget by the Council. I therefore request that the Budget Estimate may be suitably amended."

-----

for DIRECTOR OF PUBLIC INSTRUCTION.

3/3

ELEMENTARY EDUCATION ACCOUNT.

REVISED BUDGET ESTIMATE FOR 1945-1946-

Read here

In pursuance of Council's resolution No.51 dated 21-5-45 the VI ward Higher Elementary School was converted into an ordinary Elementary School and the school is now working with 5 teachers. The District Educational Officer of Ramnad in his L.Dis.268-C/45 dated 28-10-45 has fixed the strength of VI ward school. Provision has accordingly been made for that establishment.

Read here

~~In pursuance of Council Resolution No. dated~~ The District Educational Officer has sanctioned the entertainment of a third (woman) teacher for the XVI ward school. Provision has been made for the entertainment of third teacher with effect from 1-12-45 in the XVI ward school.

The total receipts including the contribution of Rs.16380 from the General account come up to Rs.21,270/- and expenditure works out to Rs.19,290/- and the Revised estimate closes with a balance of Rs.1980 after taking into account a sum of Rs.1970/- as compensation to be received from Government as Dearness Allowance to the staff.

BUDGET ESTIMATE FOR 1946-47.

The Budget estimate of the Elementary Education Funds for 46-47 opens with a balance of Rs.1980. The receipts and charges for the year are Rs.16,270/- and Rs.18250/- respectively. Thus the budget will close with a nil balance.

The outstanding feature of the budget is that a provision of Rs.2160 (Rs.1160 for establishment and Rs.1000 for equipment) has been made for the opening of a new school in the IX and X wards with a staff of 2 teachers.

Sd. M.C. Daniel.
23.11.45.
Commissioner

(True Copy)

Commissioner.
30.11

30/11
30/11/45

DETAILS OF EXPENDITURE IN THE BUDGET ESTIMATE FOR 1946--47.

==-==

Ordinary account.

1.**Staff:**

Salaries and allowances of masters

	Pay per mensem.	Dearness Allowance.
VI ward school	181	86
II --do--	86	48
XVI --do--	52	32
Muslim Boys' School	82	48
Zamindar School	85	48
Silambani School	77	48
Udayachi School	80	48
Muslim Girls School	52	32
Total per mensem ..	695	390

Pay of masters	695
Dearness Allowance... ...	390
	1085
Expenditure for 12 months	13020
Leave allowance	650 — 325.
	13670
Appointment of two additional teachers	912
	14582
Opening of new schools provision for two teachers	950
Total per the year.	15532
or	15540 -325 = 15215

15540
325
15215

2.**Contingencies and equipment:**

Contingencies:-

House rent:--

II ward school	9
XVI ---do--	15
Muslim Boys' School	10
Zamindars' school	15
Silambani Girls School ...	15
Udayachi Girls School ...	13
Muslim Girls School ...	13
Total per mensem ...	90
for 12 months ...	1080
for the new school ...	180
	1260

Other items. (Pay of sweepers and menials).

VI ward school	Rs.3--0--0
II ---do--	" 3--0--0 .
XVI ---do--	" 3--0--0
Muslim Boys school	" 3--0--0
Zamindar Girls school	" 3--0--0
Silambani Girls school	" 3--0--0
Udayachi Girls school	" 3--0--0
Muslim Girls school	" 3--0--0
	24--0--0
for 12 months	288--0--0
or	290--0--0

	or 290--0--0
other contingencies	100--0--0
for the new school to be opened	40--0--0
	430--0--0

EQUIPMENT.

Furniture and apparatus.	Rs. 200
Library books and maps.	" 50
Other items.	" 50
Prizes and scholarships.	" 20
Repairs to buildings	" 200

--

SCHEDULE OF ESTABLISHMENT IN VARIOUS SCHOOLS UNDER THE CONTROL OF THE DEVAKOTTAI MUNICIPALITY FOR THE YEAR 1946--47.

VI ward school	1 Secondary grade	Scale 30-3/2-45-2/2-55.
	3 Elementary Higher grade	" 23-2/2-45
	1 Elementary Lower grade	" 20-2/2-24-½-28
Municipal Mohammadan Boys' School	3 Elementary Higher grade	" 23-2/2-45.
XVI ward school.	3 Elementary Higher grade	" 23-2/2-45
II ward school	3 Elementary Higher grade	" 23-2/2/-45
Municipal Zamindar Girls' School	3 Ele. Higher grade	" 23-2/2-45
Municipal Udayachi Girls School	2 Ele. Higher grade	" 23-2/2-45.
	1. Ele. Lower grade	" 20-2/2-24-½-28
Municipal Silambani Girls School	3 Elementary Higher grade	" 23/-2/2-45
Municipal Muslim Girls School	2 Elementary Higher grade	" 23-2/2-45.
New schools to be opened in wards 9 and 10	2 Elementary Higher Grade	" 23-2/2-45.

Commissioner,
Devakottai Municipality.

1970
-1690
-280

Elementary Education Fund.
Budget Estimate
1946-47

Abstract of Account

	Opening balance	Receipts	Expenditure	Closing balance
Ordinary	1980	16270	18250	-
Capital	-	—	-	-
Total	1980	16270	18250	-

Actuals of	Revised Estimate for 45-46.	Heads.	Budget Estimates 46-47
		Receipts - ordinary.	
490	Nil	Opening balance.	1980 1702
		1. Education tax	
		2. Fees and penalties under Ely Edn Act	
		3. ~~Investments~~ Income from Investments	
	1690	4. School fees.	
		5. Endowments	
	1970	6. Contribution. (for Dearness allowance)	⊗ 4680
140		7. Other receipts	
	Nil	8. Govt Grant	
	2922	i under section 37. of the Ely Edn Act	2922
2920	2920	ii) under proviso to sectn 37 of the Ele Edn Act	2920
13910 ~~13910~~	16380	9. Contribution from the general Account	8670 8920
	20992	(a) For payment of temporary allowance of Rs. ~~4/-~~	
		(b) For other purposes.	
		10. Investments realised	
		11. Advances recovered	
		Deduct refunds.	
	−1000	Deduct amount transfered to Capital.	11.842
16970	20270	Total.	16270
	19992	Receipts - Capital.	
		1 Government Grants	
		2. Endowments & Contribution.	
		3. Loans.	
		4. Contributions from General Account ordinary.	
		5. Investment realised.	
	1000	6. Add amount transfered from ordinary.	
	20992		
16970	21270	Total Receipts - ordinary and capital	16270 11842
17460	21270	Grand total including opening balance	18250 13544
	20992		

⊗ amount of Dearness allowance to be paid is taken credit as grant to be received from Govt.

1184 2
170 2
1354 4

Actuals 1944-45	Revised Estimate 1945/46.	Heads.	Budget Estimate for 1946/47
		Expenditure - ordinary.	
		1. Staff	⊗
14200	9720 } 5880 } 15.400	Salaries and allowances - Masters, Clerks, and Servants	10860 } 4680 } 15215 ⊕ Provision has been made for opening of a new School
		Education tax collection charges.	
530	500	Contribution to Provident Fund.	500
		Travelling allowance.	
		Stipend of teachers sent for training	
		2. Contingencies and equipment -	
		Contingencies -	~~1260~~
1150	1290	House rent	1260
1070	580	other items	430
		Equipment	
160	200	Furniture and apparatus.	200
110	50	Library books & Maps	50
	50	other items.	50
10	20	3. Prizes and Scholarships	20
230	200	4. Repairs to buildings.	200
		5. Interest and repayment of debt.	
		6. Investments made	
		7. Advances recoverable.	17.925
17460	18290	Total	18250
		Expenditure - Capital	
		1. Lands and buildings.	
		2. Equipment	
	1000	Furniture and apparatus	
		3. Library books and maps.	
		Investments made.	
		4. other items	
	1000	Total	17925
17460	19290	Total Expenditure - ordinary capital	18250
–	~~1702~~ 1980	Closing balance	— -4381
17460	21270 20992	Grand total including closing balance	18250 13544

8920
−8670
250

4631
250
4881

17925
13294
4631

4631
250
4881

Statement under note to Appendix 12 to the Rules framed under The Madras Elementary Education Act.

1. Number of schools having as highest classes..	VI Ward School.	XVI Ward School	Muslim Boys School	Zemindar girls School	Silambani girls School	Udayachi girls School	Muslim girls School	II Ward School.

2. Number of schools on the date of submission of the budget.	eight		
3. Number of schools proposed to be opened in the ensuing year	one		
4. 1) Total number of teachers employed in all schools under the management of the local body on the date of submission of the budget	Secondary grade 1	Ele Higher grade 20	Ele lower grade
ii Scales of pay in force.	$30-\frac{3}{2}-45-\frac{2}{2}-55$	$23-\frac{2}{2}-45$	$20-\frac{2}{2}-24-\frac{1}{2}-28$
5. Number of additional teachers proposed to employed in i. Existing schools	2 teachers $(23-\frac{2}{2}-45)$		
ii Schools to be opened during the ensuing year and their scales of pay.	2 teachers $(23-\frac{2}{2}-45)$		
6. If the pay of the existing teachers proposed to be revised, the total number of teachers whose pay will be affected showing the present and proposed scales of pay and provision made for the purpose	Nil.		

Commissioner,
Devakottai Municipality

30

b/8011 [illegible]

Extract from the file relating to the Budget Estimate - 1946-7 - Devakottai Municipal Council (General funds): of the L.A. Department.

...

** *** **

7. Transfer to other accounts - Contribution from the General Account to the Elementary Education Account: Provision has been made under this head for a contribution of Rs.16,380 in the R.E. for 1945-46 and of Rs.8670 in the B.E. for 1946-7. With these contributions the Elementary Education Account closes with a nil balance at the end of 1946-7; even after taking credit for a Government grant of Rs.1970 for dearness allowance in the R.E. for 1945-46 and of Rs.4680 in the B.E. for 1946-7. The contribution approved for the year 1942-43 which should generally be considered as the standard is Rs.8920/- The provision made in the R.E. is the same as that in the approved budget for 1945-6 If the entire amounts taken credit for under Government grants referre to above are not sanctioned, the Elementary Education Account for 1946- will close with a deficit. The financial position of the council under the General Account is not such as would admit of any contribution from that account, over and above the standard contribution of Rs.8920, The Council is not levying Education tax. The total rate of property tax in the Municipality is 16½ per cent annual even without levying any water and drainage tax. The E.& P.H. Dept. will no doubt consider the question of levying education tax in connection with the Council's Elementary Education budget for 1946-7. Pending issue of orders on the Elementary Education Budget for 1946-7 the provision made in the R.E. f 1945-6 viz. Rs.16,380 may stand and that proposed in the B.E. for 1946- viz. Rs.8670 may be increased to Rs.8920, the contribution paid in 1942-43.

** **

p.t.o.

12

-2-

5. The Council levies the property tax at 16½% per annum. It does not levy education tax though the expenditure under the Elementary Education account comes to Rs.18,250/- in 1946-7. It has taken credit for a Govt. grant of Rs.1,970 in the R.E. for 1945-46 and of Rs.4,680/- in the B.E. for 1946-7 for payment of dearness allowance. It is necessary that the Elementary education account should be made self-supporting instead of depending on Government for subventions. Education tax if levied at 1% per annum will fetch a revenue of nearly Rs.5,680/- E.& P.H. will doubtless consider the desirability of directing the Council to levy education tax, while passing orders on the Elementary Education budget of this Council.

× × ×

~~(True extract)~~

S. S
27.12.45

J. L. W
29.12.45

---

13 E.S.P. H(A)

B.E-1946-47- E.E. fund - M. C., Devakottai - Orders passed.

C. No. 5745 2 A/45 p1 c f

from the D.P.I., R.O.P. No. 88 B3/45-46, d/ 13.12.45.

G.O. (Ms) 361 Edn., d/ 20-2-46

The Govt. pass the following orders on the R.E. for 1945-46 and the B.E. for 1946-47 of the E.E. fund of the M. C., Devakottai.

2. R.E. for 1945-46: The M. C., Devakottai, was granted in 1945-46 a subsidy of Rs 1,690 towards the expenditure on payment of dearness allowance to the E.E. Staff on the assumption that the E.E. fund would close with a deficit at the end of that year. As the R.E. for the year is expected to close with a balance of Rs 1,702, the C. is requested to refund the sum of Rupees One thousand, six hundred and ninety and to report the fact to Govt.

p8 c f

3. B.E. for 1946-47 (i) The credit taken for contribution from general funds should be raised from Rs 8,670 to Rs 8,920.

p 8 c f + para 3 (i) in p 19 n f

(ii) For the reason stated in para 4 of the D.P.I.'s endorsement read above, the provision made under the head "Staff - Salaries and allowances - Masters" should be reduced from Rs. 15,540 to Rs 15,215.

p 10 f

p 9 9 f and para 3 (ii) in p 19 n f

(iii) Revised with reference to the orders above and deleting the credit taken for Govt. subsidy grant for payment of dearness allowance, the B.E. for 1946-47 is expected to close with a deficit of Rs. 6,071. In order to cover the deficit to some extent, the Govt direct under sub-section (1) of section 34

p 5 n f

(Y)/2

C 70

20/2
21/2

14 11963

and 35 of the M.E.E. Act 1920, that an education tax at $6\frac{2}{33}$ per cent of the property tax per annum ~~be~~ ~~(one per cent of property rentals per annum)~~ be levied in the Devakottai municipality with effect from 1.4.46. This will fetch a net income of Rs. 5,290 and the anticipated deficit at the end of 1946-47 will be reduced to Rs. 781. Orders as to how this deficit should be avoided will be issued next year ~~after the actual balance at the end of 1945-46 is known~~.

Total rate of property tax 16½ %.

$\frac{1}{16\frac{1}{2}} \times 100$

$= \frac{2}{33} \times 100$

$= 33)\,200\,(6$
$\quad 198$
$\quad\;\; 2$

p 5 supra

p 5 supra

(ii) The Commissioner is requested to report in due course the actual balance in the E.E. fund at the end of 1945-46.

4. An extract of the remarks of the D.P.I. in paras 2, and 4 to 6 of his endorsement read above is communicated to the Commr., for information and necessary action.

p 1 of

5. The sanctioned budget for 1946-47 will be as shown in the annexure.

p 3 infra

BM
19/2/46

19/2/46

To the Commissioner,
Devakottai Mty
(thro' the C.M.C.)
(with enclosure
" " Accountant-General
(para two only)
" " D.P.I.
" " Examr. of L.F.A.
" " L.A. deptt

Desp
15
23-2-46

Annexure

P.t.o.

15

9

1702
-1690
12

Annexure

	Rs	Expenditure	Rs
Opening balance (as revised)	12	1. Staff –	
Receipts			
Education tax	5,680.	Salaries & allowances Masters	15,215.
		Contribution to P.F.	500
Govt grant under the proviso to section 37 of the EE Act.	2,922	Edn. tax – Collection charges	390
		2. Contingencies & Equipment	
		Contingencies	
Contribution from gl. funds	8,920.	House rent	1,260.
		Other items	430
Total receipts	17,522	Equipment	
		Furniture & apparatus	200.
Total including opening balance	17,534	Library books & maps	50.
		Other items	50.
		3. Prizes & Scholarships	20.
		4. Repairs to buildings.	200.
		Total	18.315
		Deficit	-781
			17.534

BM
19/2/46

19/2/46.

16

15284 VC C1 10 17

From
Mr.M.C.Daniel,
Municipal Commissioner,
Devakottai.

To
The Secretary to Government,
Education and Public Health Dept,
Fort Saint George, Madras.

Thro'
The Chairman, Municipal Council,
Devakottai.

ASST. SECRETARY TO GOVERNMENT
19 MAR 1946
EDUCATION AND PUBLIC HEALTH DEPT.

Roc A1-1710/46 dated 17-3-46

Sir,

Sub:- Tax -Education - Devakottai municipality -levy from 1-4-46 -ordered by Government.

pp 13-15 c of (J) Ref:- G.O.No 361 Edn dated 20-2-1946. pp 13-15 c of (J)

I submit that the Government order referred to above directing the municipality to levy education tax was received in this office on 24-2-46 and it was placed before the council at an urgent meeting on 4-3-46. The council adjourned the subject. The subject was again placed before the council at its ~~meeting~~ special meeting on 13-3-46 and a copy of its resolution No 480 dated 13-3-46 expressing its inability to levy education tax is submitted herewith for favour of perusal and early orders. 2 infra

17.3.46

Commissioner. 17.3.46

[P.2.0]

18

15284/18521

Copy of council resolution No 480 dated 13-3-46

pp13-14 of (J)

Read:- Para 3(iii) of G.O.No 361 Edn dated 20-2-46 directing the Devakottai municipality to levy an education tax at 6-2/33 percent of the property tax per annum with effect from 1-4-46 with a view to reduce the anticipated deficit at the end of the budget year 1946-47 and the office note thereon and MCR 480 dated 4-3-46 adjourning the subject.

Wd read here

Resolution:- Due to the adverse financial situation prevailing at present the rate payers feel the burden of taxation very much and the council considers that the levy of education tax will become unbearable still and therefore regrets its inability to levy the education tax. The Council requests Government to help the council by not pressing for the refund of Rs 1690 paid as dearness allowance to the education staff during 45-46 The council further requests that compensation for dearness allowance to be paid to the education staff in 1946-47 may also be sanctioned as per budget estimate submitted to Government.

& para 2 on p 13 of (J)

Sd.R.Subbarayan ambalam.
Chairman. 13-3-46

True Copy

17-3-46
Commissioner.

Forwarded.

Chairman,

17.3.46

15285

11 19/C1

From
Mr. M.C.Daniel,
Municipal Commissioner,
Devakottai.

To
The Secretary to Government,
Education & Public Health Dept,
Fort Saint George, Madras.

Thro'
The Chairman, Municipal Council,
Devakottai.

ASST. SECRETARY TO GOVERNMENT
19 MAR 1946
EDUCATION AND PUBLIC HEALTH DEPT.

Roc B1-6866/45 dated 17-3-46

Sub:- Budget estimate - 1946-47 - Elementary education fund - Devakottai municipality.

Ref:- G.O.No Ms 361 Edn dated 20-2-46

pp 13-15 of (J)

p 13 of (J)

pp 3-4 below

With reference to para 2 of the G.O. referred to above, the council was moved to sanction the refund of Rs 1,690/- as ordered by the Government and the council in its resolution No 483 dated 13-3-46 (copy submitted) has resolved to request the Government not to order for refund of the amount in the circumstances stated therein. A copy of the council's resolution is submitted herewith for favour of perusal and early orders.

pp 3-4 below

17-3-46
Commissioner.

Copy of resolution 483/13-3-46

p 13 of (J)

(Y)/2

Read:- Para 2 of G.O.No Ms 361 Edn dated 20-2-46 on the elementary education budget estimate of this municipality for the year 1946-47 requesting to refund the dearness allowance grant of Rs 1690 sanctioned to this municipality in G.O.No 1623 Edn dated 12-10-45 commissioners note thereon and MCR 483 dated 4-3-46 adjourning the subject.

Wd read here

Resolution:- Due to the adverse financial situation prevailing at prsent the rate payers feel the burden of taxation very much and the council considers that the levy of education tax will become unberable still and therefore regrets its inability to levy the education tax. The council requests the Government to help the council by not pressing for the refund of Rs 1690 paid as dearness allownce to the education staff during

& p 13 of (J)

20

5375/

1945-46. The council further requests that compensation for dearness allowance to be paid to the education staff in 1946-47 may also be sanctioned as per budget estimate submitted to Government.

Sd. R.Subbarayan ambalam.
Chairman. 13-3-46

True Copy

Forwarded,

Chairman.
Devakottai Multy.

Commissioner.
17-3-46

Recd
17-3-46

67
22/3

12/21

Edn. & P.H.(C.1) Department.

TAX - Education - Municipal Council, Devakottai - Levy from 1-4-1946 - Refund of excess dearness allowance grant.

C.No.15284.C.1/46.
pp 1 + 3 e.f.

From the Commissioner, Devakottai Mty., Roc.A.1.171
46 dated 17-3-46 and B.1.6866.45 dated 17-3-46.

Memorandum No. 15284C-1/46-1 Edn. dated 22-3-194

pp 13-14 e.f.g. (J)

p 612 of Book No. 17

pp 13-14 e.f.g. (J)

para 2 on p 13 e.f.g. (J)

The Commissioner, Devakottai Mty., is informed that as the orders in G.O.361 Edn., dated 20-2-46, directing the levy of education tax in the Mty. have been issue under sub-section (1) of sections 34 and 35 of the M.E.E. Act, 1920, they are mandatory and that the Ml. Cl. has no option in the matter. The orders in the G.O. will not be reconsidered; the Commissioner should take immediate steps to levy ~~this~~ the tax.

2. As regards the refund of the dearness allowance grant drawn by the council, the Commr. is informed that Govt. have undertaken to grant subsidies to local

22

bodies towards the payment of dearness allowance only to the extent they are unable to meet the expenditure from their own funds. As the R.E. was expected to close with a surplus of Rs.1702/- the council was asked to refund the dearness allowance grant of Rs.1690/- drawn by it. This amount shd. be refunded without delay.

3. The question of sanctioning a subsidy to meet the deficit in the E.E.fund in 1946-47 will be considered next year.

19/3/46

RM
19/3/46

To the Commr. Devakottai
Mty., thro' the C.M.C.

23-3-46

para 2 on p13 c f (J)

ϕ (Y)/2

21/3

Note. Please see the note in p5 NF
G.O. No. 361 Edn d. 20-2-46

RM
19/3/46

22 MAR 1946

22-3-46

---

13 23

C | A.S.II

From
Mr.M.C.Daniel,
Municipal Commissioner,
Devakottai.

To
The Secretary to Government,
Education and Public Health Department,
Fort Saint George, MADRAS.
Through The Chairman, Municipal council Devakottai.

ROC. A1. 1710/46 dated 27-3-46.

31 MAR 1946

Sir,

Sub:- Tax - Education - Levy in Devakottai Municipality - From 1--4--1946.

pp21-22 c f (m)

33

Ref:- Government Memorandum No. 15284 C.1 ~~4~~ 6-1 dated 22-3-46.

17932

not put up

I submit that as per orders of Government, I have issued the necessary notification under section 80 of the District Municipalities Act as amended, for publication in the Ramnad District Gazette ~~as~~ an extraordinary issue this month, with regard to the levy of Education Tax in the Municipal area as directed by Government with effect from 1-4-46. The Matter was also reported to the council which has recorded ~~the~~ Government Order.

pp13-14 c f (m)

2. I am also remitting into the Sub Treasury at Tirupathur, the sum of Rs. 1690 ordered to be refunded ~~to~~ Government in their memorandum referred to above.

Forwarded

pp21-22 c f (m)

Chairman

27-3-46.

28-3-46.

28-3-46

Commissioner.

24

Ed PH (C-1)

May be filed with G.O. 361 Edn;
d/ 20.2.1946.

(m)

1.4.46
1/4/46

2/4/46

A.S.II C1 14 25

From
Mr.M.C. Daniel,
Municipal ~~Commissioner~~,
Devakottai.

To
The Accountant-General,
Madras.
Through'
The Treasury Dfficer,
Ramnad at Madura.
Through
The Sub Treasury Officer,
Tirupattur, Ramnad District.

ASST. SECRETARY TO GOVERNMENT
21 APR 1946
EDUCATION AND PUBLIC HEALTH DEPT.

21541

Roc. B1.6866/46 dated 18-4-46.

Sir,

Sub:- Budget Estimate - 1946-47 - Elementary Education Fund - Municipal Council - Devakottai - refund of Rs.1690/- intimated.

Ref:- Your letter No.1-IX Edb.I 979 dated 6-3-46. not needed here

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pp13-15ef (k)

In pursuance of G.O.No.Ms.361,Edn dated 20-2-46, the amount of Rs.1690/- was refunded to Government in the Sub Treasury at Tirupattur, Ramnad District on 30-3-46 in chalance No.1249 to the credit of "XXVI -Education - General - R.O.P.".

19.4.46
Commissioner.

Copy submitted to the Secretary to Government, E & P.H., Department, Fort St. George, Madras through the Chairman Municipal Council, Devakottai.

Copy submitted to the Accountant-General, Madras direct to save delay.

Forwarded
Chairman

19/4/46

26

EPH(C-1)

May be filed with
G.O. 361 Edn., d/ 20.2.46. (k)

22/4/46

22/4/46..

OSM
22/4/46

5.9543

15 | XII | 27

8 C1

From
Sri.C. Ganapathy,
Municipal Commissioner,
Devakottai.

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

Through
The Chairman,
Municipal Council,
DEVAKOTTAI.

Roc.No.B.1.5822/46 dated 28--9--'46.

Sir,

Sub:- Allowance - Payment of Dearness Allowance to Elementary Education Establishment-Deficit - Information called for.

- - - - -

Ref:- Government Memorandum No.26899-C-1./46-Edn.dated 23-9-'46.

- - -

Forwarded
Chairman

I submit that the actual closing balance in the Elementary Education Fund Account of this Municipality at the end of the year 1945-46 was Rs.2389-9-0 as per audited account.

While passing orders on the Elementary Education Fund Budget of this Municipal Council for 1946-47, Government surmised a deficit balance of Rs.781/= at the end of the current year. If the budget is worked out with reference to the actual closing balance of 1945-46, it would close with a surplus balance of Rs.1597/= and therefore it is possible for the Municipal Council to carry on the administration of Elementary Schools till February 1947 without a subsidy from Provincial Funds.

29.9.46

C. Ganapathy
Commissioner. 29.9.46

SV.K/29-9. Submitted

Advance copy to the Secretary to Government,Educationa and Public Health Department,Fort St.George, MADRAS.

29/9

28

9 16 29

From
Sri.C. Ganapathy,
Municipal Commissioner,
Devakottai.

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

Through
The Chairman,
Municipal Council,
DEVAKOTTAI.

ASST. SECRETARY TO GOVERNMENT
1 - OCT 1946
EDUCATION AND PUBLIC HEALTH DEPT.

Roc.No.B.1.5822/46 dated 28--9--'46.

Sir,

Sub:- Allowance - Payment of Dearness Allowance to Elementary Education Establishment Deficit - Information called for.

- - - - -

Ref:- Government Memorandum No.26899-C-1./46 Edn.dated 23-9-'46.

- - -

57885

I submit that the actual closing balance in the Elementary Education Fund Account of this Municipality at the end of the year 1945-46 was Rs.2389-9-0 as per audited account.

While passing orders on the Elementary Education Fund Budget of this Municipal Council for 1946-47, Government surmised a deficit balance of Rs.781/= at the end of the current year. If the budget is worked out with reference to the actual closing balance of 1945-46, it would close with a surplus balance of Rs.1597/= and therefore it is possible for the Municipal Council to carry on the administration of Elementary Schools till February 1947 without a subsidy from Provincial Funds.

29.9.46

SV.K/29-9. Submitted

C. Ganapathy
Commissioner. 29.9.46.

Advance copy to the Secretary to Government, Educationa and Public Health Department, Fort St.George, MADRAS.

6/29.9.

30

2390
12
2378
781
1597

E&PH (C-1)

The E. E. fund budget of the M. C., Sevakottai, for 1946-47, revised with reference to the actual balance on 1-4-46, is expected to close with a balance of Rs 1,597.

The dearness allowance subsidy paid last year has already been recovered.

This may be filed with G.O. 361 Edn., d/27-2-46. Kept below

1/11/46

1/11/46

DM 1/11/46

P.T.O

p6 infra

Nts E&P. H(A) 1

B.E.—1946-47—E.E. fund—Ml. Cl., Sevakottai

C. No. 57452 A/45 from the D.P.I., R.O.P. No. 8883/45-46, d/13.12.45 9

The R.E. for 1945-46 and the B.E. for 1946-47 of the E.E. fund of the Ml. Cl., Sevakottai call for the following remarks.

2. R.E. for 1945-46. (i) The ~~suggestion~~ remarks of the D.P.I in para 2 of his endorsement on p1 c.f. is correct and may be accepted

(ii) The credit taken for Govt. grant under the proviso to Section 37 of the E.E. Act in both the R.E. and the B.E. (p8 c.f.) may be raised from Rs. 2920 to Rs 2922 with reference to the amount sanctioned in G.O. 594 Edn., d/16-4-45 (and put up (verified) p)

(iii) Revised with reference to the suggestions above, the R.E. is expected to close with a balance of Rs. 1,702. (p8 c.f.)

3. B.E. for 46-47 (i) Credit has been taken for a contribution of Rs. 8,670 from the general funds against Rs. 8,920 in the sanctioned budget for 42-43. ~~This~~ It may be raised to Rs 8,920. This has been agreed to by L.A. (p8 c.f., p20 f (K), (M))

(ii) Provision has been made for the payment of leave salary at 5 p.c. This should be restricted to 2½ p.c. The provision under the head "Staff - Salaries and allowances - Masters" may be reduced by Rs 325 (from Rs 15,540 to Rs 15,215) (para 4 on p1 c.f., p9 c.f.)

(iii) Revised with reference to the suggestions above and deleting the credit taken for the grant of Rs 4,680 towards the payment of dearness allowance, the B.E. is expected to close with a deficit of Rs 4,381. (p8 c.f., p9 c.f.)

4. No grant was paid to the Council in 1944-45 towards the cost of dearness allowance to the E.E. Staff. A grant of Rs. 1,690 was paid to the Cl. in 45-46. As the R.E. for 45-46 is expected to close with a surplus of Rs 1,702, the grant of Rs 1,690 paid but will have to be recovered. If this is done, the (pp1-2 of (Y), p9 c.f.)

B.2 EB

(Rs 1946-7)

deficit referred to in para 3(iii) on page 1 ante will be increased to Rs.6,071.

−4381
−1690
−60.71

5. The deficit ~~referred to above~~ has to be made good either by additional contribution from the general funds or by the levy of an education tax or by the grant of a subsidy from Provincial funds. In the~~ir~~ note on the general fund budget of the Council, the L.A. Department have stated that the general funds cannot make any additional contribution to the E.E. fund over and above the contribution agreed to in 1942-43; the levy of education tax has however been left to this dept. for consideration in connection with the E.E. Fund budget for 1946-47.

extract at (m)

B

(m)

6. The Council levies the property tax at ~~12½%~~ 16½% per annum. The total rate upto which property tax can be increased in a municipality of this type is 15% p.a. It has therefore been held in 1944-45 and 1945-46 that there was no scope for addl. taxation in this municipality. In view of this, a subsidy of Rs.1,690 was granted to the Council for 1945-46 to meet the expenditure towards the grant of dearness allowance to the staff paid from the E.E. Fund. In the circumstances, it seems that the tax cannot be raised for 1946-47 also. The only alternative is to give a ~~grant~~ subsidy to the Council from Provl. funds to meet the deficit. In that case, the recovery of the excess grant paid for 1945-46, Rs.1,690, suggested in para ~~4~~ above, will have to be waived and 2/3rds of the net deficit (Rs 4,381) as disclosed in the budget as at present, may have to be sanctd. to the Council. ~~L.A. and Fin. may see.~~ This may be considered after the actual balance in the E/E fund on 1-4-46 is known.

p2 cf (m)

app'd in f (J)

(Y)

W

M

& about May '46.

7.1.46

7/1/46

S

14/1/46

L.A.

L.A. Deptt

EPAW o S7452A/45-1
12-1-1946

LOCAL ADMINISTRATION
18 JAN 1946
SECRETARIAT, MADRAS

1. Portion marked A on p 1 above. It is proposed to issue orders on the ~~B.E.~~ general fund budget of the Council for 1946-47, asking the Council to increase the contribution from the genl. acct. to the E.E acct. from Rs 8670 to Rs 8920.

8920
8670
250

S.7
15-1-46

3

18

2. Portion marked B on p 2 above. [illegible] financial position of the Council [illegible] the general fund [illegible] it cannot [illegible] additional [illegible] increase [illegible] the contribution payable to the E.E. Acct. over [illegible] and above the increased contribution of Rs 8920. L.A. With these remarks the file may be passed on to the Finance Depptt.

SS
16.1.46

16.1.46

18.1.46

Secy.

17/1/46

D/p. 17.1.46.

Lr. Dis. No. 1291-1300 II/CA 17.1.46

para 6 on p.2 above

ASST. SECRETARY TO GOVERNMENT
18 JAN 1946
FINANCE DEPARTMENT

3131

The point for consideration is whether the Devakottai Municipal Council may be required to levy education tax. E.P.H. are not in favour of levying edn. tax — para 6 on p.2 above. It appears that the rate of property tax which ~~is~~ 16½% per annum has not been raised during the past 3 years, even though the Council's expenditure on its normal services including elementary education has been on the increase. (A) It is a recognised principle that ~~taxation~~ taxes should be increased adequately in order to meet increase in expenditure. ~~and that~~ While a property tax of 16½% might have been adequate some years ago, it is not adequate now, as will be seen from the fact that the deficit in the M.C.'s Ely. Edn. budget for 1946-7 is expected to be Rs. 6,071, taking into account the fact that the subsidy of Rs. 1,690 towards payment of dearness allowance sanctioned in the current year is refundable. It may be noted that expenditure on payment of dearness

p.5 G.O. 1847 Edn. 9-11-45 (e)

Expenditure on Edn. was
Rs. 17459 — in 1944-5
Rs. 17925 — B.E. 1946-7
p.9 c.f.

G.O. 1623 Edn. 12-10-45 (Y)

p.y. para 4 on pp 1-2 above

4

A

dearness allowance may have to continue for some years. This dept. may therefore suggest that the Council may be directed a to levy education tax at 1% per annum please see in this connection para. 5 of L.A. Asst. Secy.'s note on p. 2 of flag Ⓜ. Only then, it would be possible (for the Council) to carry on its normal activities without depending on Govt. grants.

a under the powers conferred on Govt. by Sec. 34 of the Ely. Edn. Act (Act VIII) of 1920.
WS

(P)

ASST. SECRETARY TO GOVERNMENT
22 JAN 1946
3583
EDUCATION AND PUBLIC HEALTH DEPT.

2. ~~In~~ view of the fact that the R.E. for 1945-6 is expected to close with a balance of Rs. 1,702, the Council should refund to the Govt. the subsidy of Rs. 1690 sanctioned in G.O. 1623 Edn. d/ 17-10-45.

Cf. also para 4 on pp 1 & 2 above.

21.1.46 WS

Ⓨ

3. The case may be returned to E&PH.

19.1.46.

~~The citizens of Devakottai are well-to-do people. The Ml. Cl. is not now levying any education tax. Govt. may advise that the Ml. Cl. may be asked to levy the education tax at 1% p.a. (The normal limit for taxation need not be adhered to in this case.)~~

21.1.46 WS 21.1.46 E&PH

Here are some rich people there. p 2 of Ⓜ WS

M

para 6 on p 2 above

~~D.S.~~

E&PH(A)

Finance 3121 ERB-1 21.1.46.

For orders whether the suggestion of the Finance Dept. at 'M' above will be accepted. Levy of education tax at 1 p.c. p.a. will fetch an income of Rs 5,680 and after allowing for collection charges of Rs 390, the Cl. will get a net income of Rs 5,290. (The Cl. will also become eligible for Govt. contributions under notifn. 377 of the E.E.I. Act from 1947-48). The anticipated deficit at the end of 1946-47 will then be reduced from Rs 6,071 to Rs 781. This deficit ~~will have to~~ can be avoided by sanctioning subsidy from Govt. funds. The recovery of the dearness allowance grant paid in the current

'X' on p 2 of Ⓜ

φ ascertained from L.A

5680
− 390
5290

para 4 on pp 1-2 ante

6071
−5290
781

cf para 4 on pp 1-2 ante

19 5

year will have to be restricted to such amount as will not cause a deficit in the E.E. fund budget for 46-47. The question of recovery may be further examined after the actual balance in the E.E. fund on 1-4-46 is known φ (in accordance with the practice followed last year). If no recovery is ordered now, the B.E. for 1946-47 will close with a balance of Rs. 909.

φ about May '46

φ of para 5 on p 2 of Ⓨ

5290
−4381
909

Finance may see again.

30-1-46

The E.E.Fund budget of the Devacottai Municipal Council for 1946-47 is expected to close with a deficit of Rs.6071, if the Council is asked to refund the subsidy of Rs.1690 paid to it in the current year towards the payment of d.a. and a deficit of Rs.4381, if no such recovery is ordered. The Municipal Council is not levying any education tax and this Department has noted that as taxation in the Municipality is already high, an education tax may not be levied. It has been suggested that the recovery of the subsidy paid in the current year may be waived and that the question of paying a subsidy for 1946-47 may be considered after the actual balance in the E.E.Fund at the end of 45-46 is known (about May 46). The Finance Dept. points out that the subsidy paid in 1945-46 should be recovered as the R.E. for that year closes with a balance of Rs.1702 and that the Council should be asked to levy an education tax at one per cent of property rentals to cover the increased expenditure. This is expected to fetch a net income of Rs.5290. Even if the levy of tax is ordered a small subsidy of Rs.781 will have to be paid to the Council to balance the budget for 1946-47.

Para 4 on pp 1-2 ante

Ⓨ/2

6071
−1690
4381

para 6 on p 2 ante

P

ibid.

para 2 on p 4 ante

para 2 (iii) on p 4 ante

p 4 ante

OS 1/2

−6071
+5290
−781

For orders whether the suggestions of Finance will be accepted.

31/1/46

May be accepted.

S 'P' above. This was in conformity with the general principle of deciding this question with reference to certain working maxima which have been adopted; since in this case no education tax is being levied at all an exception may be made.

31/1/46

1/2/46

SECRETARY, EDN. AND P. H. DEPT.
1 - FEB 1946
GOVERNMENT OF MADRAS

A draft order is submitted.

19.2.46.

19/2/46

[G.O. No. 361 Edn. dt. 20-2-46] pp 13-15

CF