

EDUCATION AND PUBLIC HEALTH

(194⁷) Department.

SERIES.

G.O. NO. 2334 Edn.

Dated 1-11-47.

[Despatch Abstract.]

Tax - Education - Municipal Council, Cochin, Enhancement to meet
the additional expenditure on revision of scales of pay - Ordered.

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
"	2091 240	Edu.	11.2.47				

Further Papers.

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

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

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

Bl. 4553/47

dated 28- 8- 1947.

Sir,



Sub:- ELEMENTARY EDUCATION FUND - COCHIN
Municipal Councils - Revision of
scales of pay - Additional expenditure
involved-report submitted.
Ref:- Government Memorandum No.52511-47-1 C1
Edu dated 26- 7- 1947.

The information called for in the Government
Memo. cited above is furnished hereunder:-

- 1) The actual closing balance of the Elementary Education Fund on 1-4-47.) Rs. 5249-14- 5
- 2) The additional expenditure on account of the revision of scales of pay. ((Rs. 5800- 0- 0 (Approximate)
- 3) Anticipated closing balance for 47-48 - Rs. 5780- 0- 0
- 4) Proposals:- The Government have only recently directed in their No.Ms. 1407 L.A. dated 13-8-47 that levy of tax for General purposes may be increased by $\frac{1}{2}\%$ per annum with effect from 1-10-47 and any increase in Education tax now will not find favour with the public. There is no possibility of enhancing the rates of school fees also as the income derived thereon is only about Rs. 400/- a year. It is requested that the Government may be pleased to enhance their contribution under Sec: 37 of the Elementary Education Act.
- 5) The rate of Education Tax now levied in the Municipality:- $2\frac{1}{4}\%$ per annum on the annual rental value of the properties.

Commissioner

H.F.28/8/P

C.No. 70205/47

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page 1 of 2

page 6124 B k. no. 17
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page 1 of 2
2 p. 3 n. f.

(M)

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Education and P.H. (G.I.) Dept.

Subject: Tax - Education - Municipal Council, Cochin,
Enhancement to meet the additional expenditure
on revision of scales of pay - Ordered.

Reference: G.O.No. 975 Ebn. dated 10-5-47.
G.O.No. 1154 Ebn. dated 5-6-47
From the Commissioner, Cochin City, No. 4553/47 d. 28.8.47

Order/Ms. No. 2334 **Ebn. Dt.** 1-11-47

Under sub-section (2) of section 35 of the
Madras Elementary Education Act, 1920 ~~the~~ as amended,
the Govt. direct the Municipal Council, Cochin, to
alter the rate of levy of the education tax in its area,
from $2\frac{1}{4}$ per cent per annum to $2\frac{3}{4}$ % per annum on the
annual rental value of properties, with effect from 1-10-47.

2. The Commissioner, Cochin Municipality
is requested to take immediate steps to give effect to

P.T.O

4 The figs read above. The deficit that may be caused in the budget by increasing the addl. expenditure involved should be met from the proceeds of the additional enhanced taxation ordered in para. 1 above.

W
20.10.47
OP
21/12/47
BPM
22/12/47
W
21/12/47

To
The Commr. Cochin City.
" D. P. S.
" Examr. L. F. A. S.
" L. A. Dept.
Depo
6/12/47

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

12 DEC 1947

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

B1. 4553-47

dated 1-12-1947.

Sir,

Sub:- EDUCATION - Schools under Local Bodies -
Cochin Municipal Council - Scale of pay for
teachers - Revised - Additional cost involved -
Advance for - Requested.
Ref:- G.O. No. 975 Education dated 10-5-1947.

The Budget Estimate of the Elementary Education Fund for 1947 - 48 was expected to close with a balance of Rs.20/- Now that the scales of pay for teachers having been revised and granted, the Council has to incur an extra expenditure of Rs. 11,200/- during the current financial year itself as detailed below:- As the orders have retrospective effect (i.e.) from 1-1-1947 the liability for granting advance increments to those who have put in longer service also considerably increased.

The local compensatory allowances now granted to the Municipal employees have also to be increased with reference to the average pay of the post and the extra amount involved thereon alone is Rs.1222/-

The scales of pay for teachers under this Council prior to the introduction of the Revised scales of pay (1947), were for Secondary Grades Rs. 25-2/2-45, Elementary Higher Grades Rs. 20-1/2-24-2/2-30 and Elementary Lower Grades Rs. 15-1/2-20. The additional expenditure on account of fixing the initial pay alone comes to Rs. 7140/- and for the advance increments to those who have put in longer service to Rs. 2415-8-0

The rates of Dearnes allowance have also to be increased in respect of some employees which amounts to Rs. 420/-

The Council in spite of its slender financial position of the General Fund Account, makes a contribution of not less than Rs.10,000 to the Elementary Education Fund every year. The General resources of the Council do not in the least permit the enhancement of this annual contribution to Elementary Education Fund. The Council is striving hard to improve its financial position. The rates of school fees in Elementary schools cannot also be enhanced as compulsory education Act is in force in the Municipal Area.

The Government have since directed the levy of Education Tax at the enhanced rate of 2 1/4% per annum from 1-10-47 Vide G. O. No. Ms. 2334, Education, dated 1-11-47. This enhancement of tax will only fetch an additional annual income of Rs.3500/-

It is therefore requested that the Government may be pleased to grant this Council, an interest free advance for Rs.12,000/- this year itself as a special case to enable the Council to avoid any deficits that might be caused due to the adoption of the revised scales of pay.

In this connection I may state that the possibilities

for improving the finances of the fund are also being considered as required in paragraph 5 of the Government Order referred to above.

Necessary credit has also been taken for this advance in preparing the Revised Budget Estimate for the Elementary Education Fund for 47-48.

A copy of the Council's resolution requesting the Government to sanction this advance submitted herewith along with a copy of the Office Note.

I request early orders in the matter.

N. J. Herschel
Commissioner

Forwarded

Chairman

Chairman

H.F.2/12/A

Extract from the proceedings of the Municipal Council, Cochin, passed at its meeting held on the 28th November 1947 at the Municipal Hall.

No.423.

Bl.4553/47. 1) Read G. O. No. 975 Education dated 10-5-47. Revising the scales of pay for teachers under Local Bodies & directing the adoption of the scales of pay under this Council and also council resolution No.174 dated 26-6-47.

2) Office note stating that the Government may be requested to sanction an interest free advance of Rs. 12000/- being the additional amount required for adoption of the revised scales and that the revised scales of pay have been adopted from 1-1-47 in this Municipal Council.

Government be requested to make an interest free advance of Rs.12,000 immediately.

Sd./ K.J.Herschel
Chairman

True copy

N. J. Herschel
Commissioner

7140
2415-80
420
1222
11197-8-0
11,200 ✓
11200
7000
4200 ✓

Copy of office Note 22-11-47.

The revised scales of pay for teachers have been adopted in this municipality as per G.O. No.975 Edu. dated 10-5-47 and G.O. No. 1154 Education dated 6-6-1947.

The immediate additional cost due to this revision is Rs. 11197-10-0 or 11200/- and the recurring annual cost being Rs. 9600/-

The Government have since directed the levy of education tax at 2½% per annum while the previous rate was 2¼% per annum. This enhancement will fetch the municipality an annual income of Rs.3000/- only. The contribution from the General Fund account is as Rs. 10,000 for this fund.

It is therefore suggested that an advance of Rs. 12000/- may be applied for to the Government as stated in para 5 of the G.O.NO. 975 Edu dated 10-5-47.

draft budget, else This advance may also be taken into account for preparing the ~~draft budget~~ the deficit will be too much.

Sd./

True copy

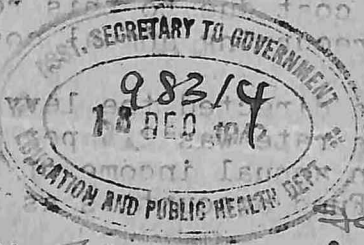
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N. J. Herschel
Commissioner

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Submitted

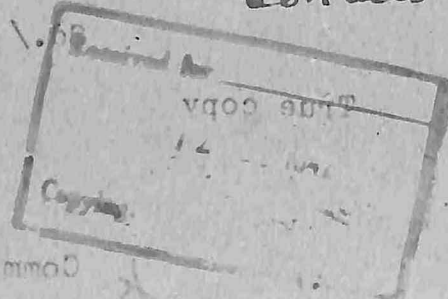


For Director of Public Instruction

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The Secretary to Government

Edn and Public Health

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C.No. 98314/47

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page 3 of 4

pages 1-2 c.f.

p. 2 c.f.

To
The Council

Cochin Rpts.
Thro. the C.M.C.

E. E. Fund - Mel. cl. Cochin. ^{9 E.E.H. (C)} Required scales of pay for teachers - Additional expenditure - grant of advance.

S.O. No. 2334 Edn. d 1-11-47

From the Council. Cochin Rpts. No. 4553/47 d 1-12-47

Memo. No. 98314/47 - 1 C1 E. d. dated 30.1.48

The Commissioner, Cochin Municipality, is informed that the request of the Mel. cl. for the grant of an advance from the Provincial funds will be considered along with the R. E. for 1947-48 and the B. E. for 1948-49 of the E. E. Fund of the Council. He is ^{therefore} requested to submit the Budget Estimates of the E. E. Fund, at an early date.

29.1.48

26/1/48

Note

2 10
 The figures furnished by the Commissioner in his letter on page 1 c.f. vary from those already furnished by him. It is therefore desirable to await the receipt of the E.E. Fund budget of the Cl. before a decision is taken. The request of the Cl. for the grant of an advance is expedient. so that a more correct estimate of the anticipated deficit may be arrived at. The draft on page 1 anti is for approval.

36/1/48
 29.1.48

C.No. 70205/47

page 1 c.f.

page 36 g (B)
 - chid -

page 1 c.f.
 para 4 n.p.d.n.f.
 101-20 (B)

5250
 347
 4903
 20
 4923 ✓

page 36 g (B)
 page 1 c.f.

(As entered from
 1-1)

(V)

5800
 900
 6700
 4923
 1777

page 1 c.f.
 page 36 g (B)
 58510

para 2 above

E.E.H.(C)

E.E. Fund - P.C.C. Cochin - Revised scales of pay - Addl. expenditure.

From the Commr. Cochin Dpty. No. 4553/47 d 28.8.47

The E.E. Fund budget of the P.C.C., Cochin, for 1947-48 was expected to open with a balance of Rs. 347 and to close with a surplus of Rs. 20. The actual opening balance on 1-4-47 was Rs. 5250. The Council was not granted any subsidy towards the payment of d.a. to its E.E. staff last year. Revised with reference to the actual opening balance on 1-4-47, the budget is expected to close with a surplus of Rs. 4923.

2. The Council incurs an expenditure of Rs. 44,780 on salaries and allowances of teachers. An additional expenditure of about Rs. 5800 has to be incurred on account of the revision of scales of pay. Provision has also to be made for a sum of Rs. 900 towards the extra cost of the payment of advance increments. This Council was permitted to grant advance increments to the E.E. staff. Vide. G.O. No. 2035 Edu. d 19.9.47. Revised with reference to the additional expenditure the budget is expected to close with a deficit of Rs. 1717.

3. The Council levies education tax at $2\frac{1}{4}$ % p.a. on the annual rentals and thereby derives an income of Rs. 16,200. If the rate of education tax is enhanced by 1 % p.a. with effect from 1-10-47 it would fetch an addl. income of Rs. 860 during the current year and an extra income of Rs. 7200 p.a. The entire additional expenditure on salaries and the weight-age for service can be met by enhancing the rate of education tax by 1 % p.a.

4. L.A. may be requested to state whether the anticipated deficit of Rs. 1717 can be avoided by an additional contribution of a little.

Edn C

amount from the General Account of the Council.
If this is feasible additional taxation can be avoided for the present. If this is not feasible the rate of the education tax may be enhanced by $\frac{1}{2}$ p.a. with effect from 1-10-47 in which case no advance need be paid from the Provincial funds, even for this year.
S. L. A. may see for remarks.

11/10/47
5/10/47 S/L
6/10/47 L.A.

L.A. Deptt
Cde.

70205-14
6-10-47



SN 7/10

9646
3589
6057
12x47



yes
12x47

The Cochin M.C. has been permitted to give effect to the revised scales of pay to its gnd staff from 1-1-47. The immediate cost involved in the revision of scales of pay is Rs 3589. The General Fund budget for the Council for 1947-48 is expected to close with a balance of Rs 6057 after providing for the immediate cost involved in revision of scales of pay. Against the required minimum closing balance of Rs 7430. There is only Rs 6057 and amount need not be disturbed.

The entire arrear toll compensation of Rs 5420 Sanctioned to the Council, has been permitted to be utilized for wiping of the deficit in Edn Acct. So there is no amount available under arrear toll compensation.

The Council is now levying $19\frac{1}{2}$ per cent per annum (including education tax) The conventional rate is 21 per cent per annum for a municipality of this type. There is scope for further taxation. This Deptt may agree with E & P.H. Deptt to raise the education tax by $\frac{1}{2}$ p.c.p.a. with these remarks the file may be passed to Finance Deptt.

From 1948-49, it will be necessary to raise the rate of Edn tax still further.

11/10/47

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Fin. U.O. 61292 E.A-1
15.10.47

Am page 2 and 3 above.

Council from

The rate of education Tax levied by the Council may be enhanced by $\frac{1}{2}$ p.c.p.a. with effect from 1.10.47 as agreed to by L.A. and Finance. 2. A draft order is submitted for approval.



Please see the notes on pp. 1-2 above. This dept. may agree with the views of L.A. on p. 2 above. No action with L.A. necessary - this can be done by the Council.

11/10/47
20/10/47

5/10/47 S/L
1/SA
29-10-47

1/10/47
1/10/47
1/10/47

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