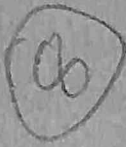


EDUCATION AND PUBLIC HEALTH. (194⁷) Department.

Ms. SERIES. 

G.O. NO. Ms. 2350 Education.

Dated the 3rd November 1947.

[Despatch Abstract.]

ELEMENTARY EDUCATION FUND - Municipal Council, Tellicherry Revised
scale of pay and ~~grant of advance increments~~ - Enhancement of education tax -
grant of advance and subsidy - Orders passed.

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
"	382	Edn.	1.3.47				

Further Papers.

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

C.F. 32.

Department
From (Name) Sri.V.Balagangadharan,
B.A.(Hons)
Designation Commissioner & Spl:Officer
Station Tellicherry Municipality.

Received
To The Secretary to Government,
Education & Public Health, MADRAS:
Thro' The Inspector of Municipal Council
& Local Boards, Madras:

Enclosures
No. Roc:B2-5912/47 dated 21. 7. 1947.

Sub:-Education - Elementary - Scales/of pay for teachers-
Revision. Gos.No.975 Edn.dated 10.5.1947 & No.1154
Edn.dated 5.6.'47. Advance - Requested.

This Municipal council maintains only Elementary schools.
The budget estimate of Ele:Education fund for the year
1947-48 as approved in G.O.No382 Education dated 1.3.1947 closes with
a deficit of Rs.9691, but as the year 1946.-'47 actually closed with
a balance of Rs.5249/-against the estimated nil balance, the deficit
will be reduced to Rs.4442/-

The additional expenditure involved in 1947-48 in giving
effect to the revised scales of pay to the teachers from 1st January
1947 ~~XXXXXX~~ will be Rs.6200. This will bring the deficit in the
current budget to Rs.10642/-

In the ordinary course Government would have sanctioned
a grant of Rs.4442 required for wiping out the deficit in Education
Budget for the current year. I request that the Government may be
pleased to sanction the balance as an advance as agreed to in para 5
of G.O.No.975 Education dated 10.5.47. Thus, an advance of Rs.11000
may be sanctioned, Rs.4442 to meet the deficit in the current budget
and the balance to meet the increased expenditure on account of the
payment of enhanced scales of pay. As immediate payment of the en-
hanced rates of pay would considerably lessen the dissatisfaction
and anxiety among the Elementary school teachers, I request the above
grant may be sanctioned as early as possible.

For meeting the extra expenditure involved in giving effect
to the revised scales of pay the council can think only of the follow-
ing proposals:-

- (1) Increasing the rate of Education tax levied on proper
- (2) Enhancing the rate of fees levied from the pupils on
standards VI to VIII of the three Higher Elementary schools.
- (3) Reducing expenditure by closing down or amalgamating
schools with low strength.
- (4) Enhancing the contribution from General Funds.
Including $\frac{1}{2}$ % of increase in scavenging tax from 1st April 1947
ordered by Government in their order No.Ms.600 L.A.dated 23.3.'47)
the Municipal Council is now levying property tax at $8\frac{1}{2}$ % of the
annual value on all lands and buildings per half year in the aggregate
of which 1 % is Education tax. Any immediate increase in taxation in
the wake of the one already made from 1.4.47 would be inexpedient.

Now fees are levied from standards VI to VIII in the three
Higher Elementary schools at double the rates laid down in the Madras
Educational Rules and it is not likely that the Municipal Council or
the Educational Authorities will agree to further increase. Further
even if the fees are raised by 100 percent the additional income that
can be expected is only Rs.1600/-

The council treid on one or two occasions to amalgamate
some of the schools with low strength, but had to give up the idea
on account of strong opposition from sections of the public. It is
therefore doubtful whether any reduction in expenditure can be effected
that way.

Government have remarked several times that the council's
finances are far from satisfactory and advised it to find ways and
means to enhance its revenue. As such increasing the contribution
from General Funds is also impracticable.

Therefore the Municipal Council can for the time being

P.T.O.

only look up to ^{Government} ~~grant~~ for help by way of liberal grants.

COMMISSIONER & SPECIAL OFFICER:

MP/22-7.

Office of the Inspector of
Local Boards - Madras

N.D. 29792/47 dated 4.8.47

Forwarded

Quembarau

For Inspector 4/8

To
B.18/47
the Secretary to Govt
S + P. H. Dept.

C.F. 32 (a).

Department	Received.....Registered.....
From (Name) Sri. V. Balagangadharan B.A. (Hons.),	To
Designation Commissioner & Spl. Officer Tellicherry Municipality	The Secretary to the Government of Madras, Education & Public Health Depart- ment, Ft. St. George, Madras.
Station Tellicherry.	Thro' The Director of Public Instruction Madras
Enclosures	No. BL-9309/46 dated 22nd August 1947.

Sir,

Budget Estimate - Tellicherry Municipal Council - 1947-48
Elementary Education Fund - Actual closing balance on
31-3-'47 - Reported.
G.O. Ms. No. 382 Edn. dated 1st March 1947.

With reference to paragraph 4 of the Government Order cited above
I beg to report that the Elementary Education Fund closed with a balance
of Rs. 5249-7-6 on 31st March 1947. This includes Rs. 1800/- provided in
the Revised Estimate for 1946-47 for contribution due to the Malabar
District Board for the maintenance of Punnol Board School. The amount
was not claimed by the Board last year but will have to be paid this year.

Commissioner.

(PTO).

K.R.K.N.
26/8

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.
R.O.P. No.103/B.3/46-47, dated 2-9-1947.



SUBMITTED.

To
The Secretary to Government,
Education & Public Health Department, Madras.
Ram.3/9.

Education and P.H. (C.I.) Dept.
Elementary Education Fund - Municipal Council, Tellicherry,
Revised scales of pay and grant of advance increments
Additional expenditure - Enhancement of education tax -
Payment of an advance and a subsidy - Orders passed.

Ref: G.O.No. 975 Edn. dated 10-5-47.
" 1154 Edn. dated 5-6-47.
From the Commissioner, Tellicherry Municipality No.
5912/47 dated 21-7-47

Order/Ms. No. 2350 Edn. dt. 27/4/47

" Under sub-section (2) of section 35 of the Madras
Elementary Education Act, 1920, as amended the Govt.
direct the Municipal Council, Tellicherry, to
alter the rate of levy of the Edn. tax in its area
from two per cent per annum to four per cent
per annum, on the annual rental value of properties,
with effect from -1-10-47.

2. The Govt. are pleased to sanction the payment
to the M.L.C. Tellicherry of a subsidy of Rs. 2900.
(Rupees Two Thousand nine hundred only),
towards the grant of D.A. to the elementary edn. staff
in the current year. They are also pleased to sanction
the payment of an advance of Rs. 1700 (Rupees ^{seventeen hundred only} towards
the addl. expre. on the revision of scales of pay
and the grant of advance increments to the ^{for elementary} staff.
Interest at 3 1/2 per cent per annum (provisional) will
be charged on the advance which should be repaid in 1948-49.
annual instalments. Penal interest will be charged
at 7 1/2 per cent per annum on all over due instalments.
if they are not paid before the 31st March, in each 1949.
year.

3. Pending the provision in the Budget, the
A.G. is authorised to place the amount at the
disposal of the Council. The Commr. should present
the necessary bills at the Treasury to obtain payment

of the amounts or to have them adjusted. The expre. on the payment of the subsidy will be debited to "37- L- Edn. Primary Grants to Local Bodies for Primary Education -I-A Local Bodies -I Ordinary areas -4-Teaching" and that on the payment of advance will be debited to "XLI- Loans and advances bearing interest- f- Miscellaneous Loans and advances - E- Advances to Local Bodies to cover deficit."

4. The Commr, Tellicherry Municipality, is requested to take immediate steps to give effect to the G.Os. read above.

(u)
2/10/47

27/10/47

27/10/47

27/10/47

To the Commr. Tellicherry

Munpty.
" A.G.thro' Fin.
" L.A.Dept.
" Exmr. of L.F.A.

Notes

(4)

Exp.H.(C1)

C.No. 65721/47

page 1 c.f.

page 32 g (L)

page 1 c.f.
para 4 a p. 2 g f.

9691
5249

4442

page 32 g (L)

page 1 c.f.

page 1 c.f.

(Ascertained from L.A.)

4442

6200

9800

12442

page 1 c.f.

page 32 g (L)

(Ascertained from L.A.)

1947
2/10/47

E.E. Fund - Tellicherry - Revised scales of pay - Addl. expenditure.
From The Commr. Tellicherry Mpty. No. 5912/47 d. 21.10.47

The E.E. Fund budget of the Tellicherry for 1947-48 was expected to open with a nil balance and to close with a deficit of Rs. 9691. The actual opening balance on 1-10-47 was Rs. 5249. The Council has not paid any subsidy towards the payment of dearness allowance to its E.E. staff last year. Revised with reference to the actual opening balance the budget is expected to close with a deficit of Rs. 4442.

2. The Council incurs an expenditure of Rs. 52,410 on salaries and allowances of teachers. An additional expenditure of Rs. 6200 has to be incurred if the revised scales of pay sanctioned in G.O. No. 925 Edn. d. 10.5.47 and G.O. No. 1154 Edn. d. 5.6.47 are given effect to. Provision has also to be made for a further sum of Rs. 1800 towards the expenditure on grant of advance increments to the E.E. staff. The increase in expenditure will be about 15%. If provision is made for this additional expenditure the deficit in the budget will increase to Rs. 12,442.

3. The Council levies education tax at 2% p.a. on the annual rental value of properties and thereby derives a net income of Rs. 8980. If the rate of education tax is enhanced by 1% p.a. with effect from 1-10-47, it would fetch an additional income of Rs. 2245 during the current year and an additional income of Rs. 4490 p.a. The Council levies property tax at 17% p.a. It is now necessary to enhance the rate of education tax so as to provide funds for the additional expenditure referred to in para. 2 above. L.A. may advise whether the rate of education tax may be enhanced by 1% p.a.

4. If the rate of education tax cannot

be increased, The council will have to be paid a subsidy of Rs. 4442 to cover the deficit in the budget on account of the payment of dearer allowance to the E.E. staff, as there is no possibility of ^{or} further adjustment of any amount from the A.T.C. grant sanctioned to the Council during the current year, to its E.E. fund. d.A. may be requested to state whether it will be possible to avoid any portion of the deficit of Rs. 12,442 by granting an additional contribution from the general account of the council. If it is not possible an advance of Rs. 8000 may have to be paid from the local funds to meet the extra cost of raising salaries and grant of advance increments to E.E. staff. H.A. and Finance may see.

16/9/47
17/9/47
19-9-47
S | L.A. Mf
Fm (W)
LA
LA Dept
Che.

Para 3 of note on p/1 above - The Council is levying property tax at 17 p.c. p.a (including education tax). The conventional rate is 16 p.c. per piece per annum. There is scope for further taxation. This Council has not yet been permitted to give effect to the revised scales of pay. Out of the arrears toll compensation of Rs 15,168 sanctioned to the cl in 47-48 a sum of Rs 4,566 has been permitted to be adjusted to general Account to cover the deficit and the balance of Rs 10,602 has been permitted to be utilised to meet a portion of the deficit in the E.E. Edn. Acct. There is no balance under arrears toll compensation.

After meeting the immediate cost of Rs 4,041 there will be a balance of Rs 1,359 against the required minimum of Rs 7795 under the general Account. This ~~sum~~ ^{cannot} be disturbed.

para 1 on p. 1a
(Expenditure d. a.s
Rs. 18,250)

page 32 f. g L

19-9-47

para 2 on p. 1a

ESP. H. No. 15721-101
26-9-47



include 1% increase in S.N. 25 (Scan tax)

26-9-47

1359

bona fide

In the circumstances this Dept may agree with the suggestion of E.P.H. Secretary ^{to} to raise the education tax by 2 percent per annum. This will fetch about Rs 4490. If a subsidy of Rs 4442 is also paid there will be a net deficit of Rs 3510. An advance of Rs 3510 will also be necessary. with these remarks the file may be passed on to Finance Dept.

12442
4490 income
4042 subsidy
3510
net deficit

SN
26/9/47

B
27/9

working deficit
21-25-47
after BE 47-8
= 9,691

Add
arrear TC
adjusted 10,602
10-8

Add 12
with
extra cost 6,900
of pay
drawn
of advance
works

Total 27,193

deduct
income
h.a. of 2% 9,000
increase in
Edn Tax

net 18,193

26.9.47 This dept may agree to the proposed increase of the rate of Edn Tax by 2% h.a from 1.10.47. Even after this increase, the E.E. Edn Acct will work at a deficit of Rs 18,000 a year, if the adjustment from arrears toll compensation is left out (which will cease after 1948-9) is left out of acct. - vide calculations in the margin. The financial position is thus very bad. There is no scope to increase the rate of Edn tax beyond the proposed 2% increase, as with this increase the total rate of tax on property will be 19% and some margin ^{has to be left} ~~is necessary~~ for increase of the ~~same~~ rate of property tax for general purposes and for levy of water and drainage tax. In the circumstances, This dept may suggest that advance increments should not be allowed in this case. The grant of advances to meet such extra in such cases is not a

26.9.47

27/9

4

Est

proper course, as more and more advances will be needed every year, without any prospect of repayment.

27/9

Even after the proposed increase in the rate of Ed. tax and even without allowing the advance increments, a subsidy of Rs. 4,442 and an advance of Rs. 1,710 will be necessary to the Council in the current year.

4,442
6,200
4,490 Tax
1,710

Ru
26,914/7
27/9

Finance (Exp.A) Deptt.

27/9

Please see the notes of E & P.H. and L.A. on pp.1-4 above.

2. Revised with reference to the actual opening balance of Rs. 5,249, the E.E. Fund Budget of the Tellicherry Municipal Council is expected to close with a deficit of Rs. 4,442. To cover this deficit, a subsidy of Rs. 4,442 has to be given to the Municipal Council for payment of dearness allowances to its staff. Finance may agree to a subsidy of 2/3rds of Rs. 4,442 or Rs. 2,900 being paid to the council now.

LAUG. 35224-1C
27/9/47
para 1, p. 1 above

57828
SEP 1947
FINANCE DEPARTMENT
para 2, p. 1 above

3. As a result of the introduction of revised scales of pay for the Elementary Education staff, the Municipality has to incur an additional expenditure of Rs. 6,200 during the current year. If the grant of advance increments is also taken into account, the additional expenditure ~~will be~~ is estimated at Rs. 8,000. The deficit that has to be made good therefore comes to Rs. 8,000.

6200
1800
8000

4. The council now levies education tax at 2% per annum on the annual rental value of properties. E & P.H. propose that L.A. agree that the rate of education tax may be enhanced by 2%. This would fetch an additional income of Rs. 4,490 in the current year and Rs. 8,980 per year.

para 3, p. 1 above
A on p. 1 above
B on p. 3 "

If the education tax is enhanced by 2% as proposed, the advance that will be required from provincial funds will be reduced to Rs. 3,500 roundly. The annual additional income on account of the increase

8000
4490
3510

5

C

cl

(17)

5

in the tax will then be sufficient to meet the additional expenditure on account of the revision and will leave behind a sum of Rs. 2,800 to repay the advance if sanctioned by Government. The municipal council will thus be in a position to repay the advance of Rs. 3,500 if sanctioned by Government. Finance may therefore agree to an advance of Rs. 3,300 being paid to the municipal council recoverable in 2 instalments ^{with} ~~including~~ interest at 3% (prod) subject to the condition that the education tax is raised ~~from~~ by 2% as proposed by E & P.H.

HA
10.10.47
DR
10.10.47

L.A. have pointed out that when the payment of arrear toll compensation ceases ~~from~~ ^{after} 1948-9 the financial position of the Municipal Council will be very bad and its Elementary Education account ~~will~~ ^{will} work at a deficit of Rs. 18,000 a year. ^{from 1948-9 to 1949-50} They accordingly suggested that no advance increments ~~may~~ be allowed in this case. (A similar suggestion is also made in the cases linked below.) It is presumed L.A. are taking necessary action in connection with the examination of budgets for 1948-9 to find the ways and means by which the resources of the local bodies would be so augmented as to enable them to make their financial position sound either by finding additional contributions from the ~~general~~ ^{out} funds or by increasing the rates of tax now levied by them ^{suitably}.

Boti
Wajah
N

If the extra cost on account of the weightage is omitted in this case and the rate of Education tax is increased by 2 per cent the excess deficit to be covered by an advance from the provincial funds will be Rs. 1,700. The Municipal council ~~can~~ repay this in one instalment in 1948-9 from the additional income anticipated from the increased tax. ^{Fin. may} agree to this.

K
7/11/47

W.O. 57828-1
11.10.47

L.F. 57827-1/11.10.47
574615A-1/11.10.47

ASST. SECRETARY TO GOVERNMENT
82715
16 OCT 1947
EDUCATION AND PUBLIC HEALTH DEPT.

10.10.47

11.10.47
DA/20PM

Post 8.3

L.A.D

2 N above
2 The point will be examined in each case when passing orders on the budgets for 1948-9 (both genl & Edy Edn budgets)
16.10.47 E & P.H.

LOCAL ADMINISTRATION DEPT.
38182
15/10/47

LAUG. 38190-1C
15/10/47

6 The rate of education Tax may be enhanced by 2% p.a. with effect from 1-10-47. Both d.A. and Finance have agreed to this.

2. An advance subsidy of Rs. 2900 may be paid to the Council, towards the anticipated deficit in the E. E. Account in the current year on account of the payment of dearness allowance to the E. E. staff. Finance have agreed to this.

3. An advance of Rs. 1700 may also be paid to the council towards the additional expenditure on the revision of salaries in the current year as agreed to by Finance.

4. In view of the unsatisfactory financial position of the Council, L.A. Dept. suggest and Finance seem to agree with them, that the payment of advance increments to the F.E. staff may be deferred. For anders whether the suggestion of L.A. may be accepted.

5. Subject to orders in para. 4. above, a draft order is submitted for approval.

$$\frac{58M}{27} \text{ 100473}$$

ISA
31.1047

1/4 (Cor.)

$\frac{1}{2} \log (L.A.) \approx 1.11$

