

EDUCATION AND PUBLIC HEALTH

(194⁷) Department.

SERIES.

G.O. NO. 2396 Edn.

Dated 6-11-1947

[Despatch Abstract.]

Elementary Education Fund - Municipal Council, Srirangam - Revised
Scales of pay and grant of advance increments - Additional expenditure
- Enhancement of education tax - payment of advance and subsidy -
Orders passed.

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
	631	Edn.	27.3.47				
	2395	"	6.11.47				

Further Papers.

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

Ref: Bl. 4917/47.

Municipal Office, Srirangam,
Dated: 9th August 1947.

From

Sri V. Lakshmana Ayyar, M.A.,
Commissioner, Srirangam Municipality.

To

The Secretary to Government,
Educational and Public Health Department,
M. A. D. R. A. S.

Sir,

Sub: - Elementary Education Fund - Revision of Scales of
Additional Expenditure.

Ref: - Government Memo No. 52511/47-1-C1-Education dated
26-7-47.

The actual opening balance of the Elementary Educa-
- Fund on 1-4-47 is minus Rs. 1567-9-4 or Rs. 1568 roundly.

(2) The additional expenditure involved is Rs. 2,618.

(3) The anticipated closing balance for 47-48 is Rs. 2,
as shown below:-

Opening balance.	Receipts	Expenditure.	Closing balance.
Rs. 1,568	Rs. 40,710	Rs. 41,488	Rs. - 2,346.

(1) Includes arrear toll compensation of Rs. 10,835 and exc
the fall in the amount of grant under section 37.

(4) Education tax is levied at 10% per half year.

(5) I request that a grant of Rs. 2,346 towards pay
dearness allowance may kindly be sanctioned.

2. There are 7 boys' schools and 4 girls' school
municipality. All the Headmasters are drawing a flat rate, of
p.m. as Headmaster's ~~pay~~ allowance. As a result of the revis
scales of pay, ~~three~~ three Headmasters stand to lose this allo
and the amounts paid to them from 1-1-47 to 31-7-47 have to b
covered. In view of the hardship involved, I request that
~~may~~ may be pleased to permit the drawal of the allowance
Headmasters also. If however this could not be sanctioned
involved may kindly be waived.

AK: 9-8-47.

Signature
Commissioner
9/8/47

*This question
is under
separate
consideration
in B2.*



C.No 66152/47

not put up {
page 10 f

p. 6124 Bt. No 17
(not put up)

p. 42 f.
Rs. 1568 (Rupees one thousand and five hundred and sixty eight only) to meet the deficit in its Elementary Edu. Account for 1946-47. and sanction the payment further.
p. 42 f.
2' a p. 42 f.

Draft II

Education and P.H. (G-1) Dept

Elementary Education Fund - Municipal Council, Srirangam
Revised scales of pay and grant of advance increments -
Additional expenditure - Enhancement of education tax -
Payment of an advance and subsidy - Orders passed.

Ref: G.O.No. 975 Edn. dated 10-5-47.
-40- 1154 Edn. dated 5-6-47.

From the Commissioner, Srirangam Mplg. No. 4917/47
dated 9.8.47

Order/As. No. 2396 Edn. dt. 6-11-47

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

2. The Government ~~sanction~~ ^{sanction} the payment to the Municipal Council, Srirangam, of a subsidy of Rs. 5800 (Rupees five thousand and eight hundred towards the grant of dearness allowance to the elementary education staff in the current year. They are also pleased to sanction the payment of an advance of Rs. 1300 (Rupees one thousand and three hundred only) towards the additional expenditure on the revision of scales of pay and the grant of advance increments to the elementary education staff. Interest at 3 1/2 per cent per annum (provisional) will be charged on the advance which should be repaid in annual instalments in 1948-49. Penal interest will be charged at 7 1/2 per cent per annum if any instalment is not paid before 31st March in each year. ^{of necessary funds}

3. Pending the provision in the budget the A.C. is authorized to place the amounts at the disposal of the council. The Commissioner should present the necessary bills at the Treasury to obtain payment of the amounts or to have them adjusted. The

P.T.O.

subsidies

on the payment of subsidies will be debited to "37-b

Primary- Grants to Local Bodies for Primary Education-

(P) Including Pat. war Relat.

Local Bodies - I. Ordinary Areas - 4- Teaching and that on the

payment of advance will be debited to "XLI- Loans and Advances

carrying Interest - f- Miscellaneous Loans and Advances - E. Advances

to Local bodies to Cover Deficits".

4. The Commissioner, Srirangam Municipality is

requested to take immediate steps to give effect to the G.Os.

and above, ~~The addressee~~ and the orders issued in

G.O. No. 2295 dated 6-11-47

SM
3/11/47

3/11/47

this will be filled in
at the time of issue

To
The Commissioner
Srirangam
Municipality.

The A.G. thro' Finance

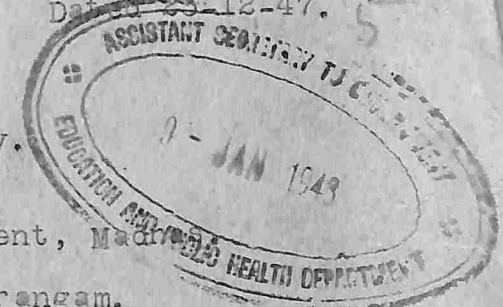
The L.A. Deptt.

The Examiner of
L.F. Accounts

Depd
14/11

Ref:-Bl.4917/47. Municipal Office, Srirangam,
Date 22-12-47.

(X) a



From Sri V. Lakshmana Ayyar, M.A.,
Commissioner, Srirangam Municipality.

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

Thro' The Chairman Municipal Council, Srirangam.

Sir, Sub:- Elementary Education Fund - Revised Scales of pay
and Grant of Advance increments - Enhancement of
Education Tax.

1820

Put up in
Budget file

A/

Ref:- G.O.No.2396 Edn. dated 6-11-47.

I submit a copy of the Municipal Council's Resolution
No.785 dated 22-12-47. In view of the financial position of the
Elementary Education Fund as revealed in the draft Revised Budget
enclosed, the council has decided that the advance of Rs. 1300/-
sanctioned in the above G.O. is not necessary.

Forwarded:

Veiyagobalan
Vice Chairman.
in charge

Chandrasekhar
6/11/48
Commissioner.

Encls:

- 1) Copy of Resolution No.785 dated 22-12-47.
- 2) Draft Elementary Education Budget (Revised for 47-48).

Copy submitted to the Secretary to Government, Local Administra-
tion Department, Madras.

Copy submitted to the Accountant General, Madras with reference
to his letter No.DB-8-112-D - 3243 dated 1-12-47.

AK: 29-12-47.

E.P.H. (C)

A copy of this has gone to the A. G.
No further action is nec. May be filed with
G.O. No. 2396 Edn. dated 6-11-47.
G.O. No. 2396 Edn. dated 6-11-47.
G.O. No. 2396 Edn. dated 6-11-47.

Extract from the Proceedings of the Municipal Council, Srirangam dated 22-12-47.

Read:- 3.1. (i) G.O.No.975 Edn.dated 10-5-47 (ii) G.O.No.1154 Edn. dated 5-6-47 and (iii) G.O.No.2395 Edn. dated 6-11-47 sanctioning revised scales of pay in respect of the teachers from 1-1-47.

(2) G.O.No.2396 Edn. dated 6-11-47 directing the increase of education tax from 2 to 3 percent per annum with effect from 1-10-47 and sanctioning an advance of Rs.1,300/- to meet the anticipated deficit in the elementary education fund.

(3) Petition from the Education staff for payment of salary on the principle of weightage with office note dated 28-10-47 recommending the request.

(4) Proceedings of the Education Committee dated 15-12-47.

(5) Note of the Commissioner dated 16-12-47.

Resolution No.785.

(1) Noted.

(2) (3) (4) & (5)

Resolved to increase the educational tax by one percent per annum as directed by the Government. The loan of one thousand and three hundred is not required.

R.V.Palanisami Pillai, K.V.Srinivasa Konar, Alagiri-sami pillai and R.Lakshmanaraja dissenting.

(TRUE EXTRACT)

Sd/- K.Vasudevan,
Chairman.

Cd. Vasudevan
Commissioner.

Expenditure.

Actuals of 1947-48	Revised estimates for 1947-48	Heads.	Budget estimate for 1947-48	Remarks.
RS.	RS.	ORDINARY.	RS.	
32900	260297	1. Staff—		
1200	1200	Salaries and allowances		
510	800	Masters		
		Clerks and servants		
		Contribution to Provident Fund		
		Travelling allowance		
		Stipends of teachers sent for training		
		2. Contingencies and equipment—		
		Contingencies—		
		House rent		
		Other items		
		Equipment—		
		Furniture and apparatus		
		Library books and maps		
		Other items		
		3. Prizes and scholarships		
		4. Repairs to buildings		
		5. Interest on and repayment of debt		
		Total, Ordinary charges		
		CAPITAL.		
		1. Land and buildings		
		2. Equipment—		
		Furniture and apparatus		
		Library books and maps		
		Other items		
		Total, Capital charges		
	45793			

	Number of schools having as the highest class							
	Eighth stand-ard.	Seventh stand-ard.	Sixth stand-ard.	Fifth stand-ard.	Fourth stand-ard.	Third stand-ard.	Second stand-ard.	First stand-ard.
1. Number of schools on the date of submission of the budget.								
2. Number of schools proposed to be opened in the ensuing year.								
3. Total number of teachers employed in all the schools under the management of the local body on the date of submission of the budget, the scales of pay in force and the number of teachers in each scale.								
4. Number of additional teachers proposed to be employed in (i) existing schools and (ii) schools to be newly opened during the ensuing year and their scales of pay.								
5. If the pay of existing teachers is proposed to be revised, the total number of teachers whose pay will be affected showing the present and proposed scales of pay and the extra provision made for the purpose.								

Udeshing
6/11/48
Commissioner

30/12/47

Summary.

	Opening balance.	Receipts.	Expenditure.	Closing balance.
(1)	(2)	(3)	(4)	(5)
I. Ordinary	Rs. -1568	Rs. 51664	Rs. 45793	Rs. 4303
II. Capital				

Receipts.

Actuals 1947-1948	Revised estimate for 1947-1948	Heads.	Budget estimate for 1947-1948	Remarks.
Rs.	Rs.	ORDINARY.	Rs.	
8850	11000	1. Education-tax		
		2. Fines and penalties under the Elementary Education Act		
		3. Income from investments, etc.		
		4. School fees		
		5. Endowments		
		6. Contributions		
		7. Other receipts		
20		8. Government grant—		
6620	6356	(i) Under section 37 of the Elementary Education Act,		
6012	6012	(ii) Under the proviso to section 37 of the Act.		
430	1456	9. Contribution from the general account of the local body—		
	430	for grant for loan of E. A. T. A. T.		
		(a) For payment of temporary allowance of Rs. 4		
8227	10835	Arrs. at toll compensation		
	9227	(b) For other purposes.		
	1568	grants to cover deficit		
	5806	" for D. A. for 4748		
-20	-20	Refund		
	51664	CAPITAL.		
		1. Government grants		
		2. Endowments and contributions		
		3. Loans		
		4. Contribution from the general account of the local body—Ordinary.		
		Total		

P.T.O.

page 104

K. E. Fund. Del. cl. Srirangam - Revised
of pay- addl. expenditure.

From the Commr. Sirangam Rpf. No. 6917/62 of 7/12/62

page 429 (2)

page 10 f.
para 2 on
page 11 g. (2)

$$\begin{array}{r} 1568 \\ 168 \\ \hline 7123 \end{array}$$

70,299

Page 427 (2)

page 1 c f.

(Ascertained from
L.A.)

10,299
3418

13,717 ✓

page 1 of 1

Page 427 (2)

(⁸⁰Ascertained from A)

by

The E. E. Fund budget of the Rel. cl. Sirring for 1967-68 was expected to open with a balance of Rs. 1608 and to close with a deficit of Rs. 70. The actual opening balance on 1-6-67 is a deficit of Rs. 1568. The Council has paid a subsidy Rs. 6200 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. 10,299.

2. The Council incurs an expense of Rs. 32,900 on salaries and allowances of teachers. An additional expenditure of Rs. 2618 has to be incurred if the revised scales of pay are given effect to. Provision has also to be made for an amount of Rs. 800 towards the grant of advance increments. Increase in expenditure comes to about 10%. If provision is made for the additional expenditure, deficit will increase to Rs. 13,717.

3. The Council derives education tax at 2% p.a. on the annual rental value of property and thereby derives a net income of Rs. 8340. If rate of education tax is enhanced by 1% p.a. the effect from 1-10-67 it would fetch an additional income of Rs. 2085 during the current year and an additional income of Rs. 4170 p.a. ~~and~~ less ~~property tax~~ at 2.5% p.a. on the annual rental value (which is the highest tax payable) which would be Rs. 4170. It is now proposed to enhance the rate of education tax from 2% to 3% p.a. for the year 1967-68. It is suggested that the Council should advise whether the rate of education tax should be increased by 1%.

4. Def the role of education

be increased, the council will have to be paid subsidy to cover the deficit in the budget due to payment of dearness allowance to its E.E. staff. L.A. have already stated that the council account was expected to close with a deficit, even after adjusting the entire A.T.C. grant that might be sanctioned to the council during the current year. In addition to the amount of Rs. 6200 already paid, the council may be granted a further subsidy of Rs. 1568 to cover the deficit in the accounts of 1946-47. It will also have to be paid a subsidy of Rs. 8731, to avoid the anticipated deficit due to the payment of d.a. (in the current year's budget) and an advance of Rs. 3400 towards the additional expenditure on revision of salaries and grant of advance increments. The council may be expected to take effective steps to augment its receipts after the elected council begins to function and be able to repay the grant in three or four annual instalments.

S. L.A. and Finance may see for remarks on paras 3 and 4 above.

17-9-47
S
L.A.
Fin.
W.A. Sep. 1947

the above
the cl is now levying tax on h.a. (including ed. tax) which is at a high rate. In the file re: the revision of scales of pay of the general staff it has already been decided that the proposal to raise the rate of tax by 1% may be

the above
the genl account for the current

Para 2 on page 3

Para 2 on page 4

Para 2 on page 1

Received in ordinary fund on 17-9-47 and charged to E.F. fund

E.F. fund No. 66152-1C1 19-9-47

LOCAL ADMINISTRATION DEPT. 13 SEP 1947 SECRETARIAT, PUNJAB

AN 22/9 M

year is expected to close with a balance of Rs 3430. The proposal to go effect to the revised scales of pay to the general staff is lying over till the rate of entertainments tax are enhanced and it is likely that the new council will give effect to the revised scales to the general staff. (The ultimate cost is Rs 9356 against the cl's revenue surplus of Rs 5777). If so a sum of Rs 3579 will be required to meet the immediate cost on that account and also as a working fund. The genl fund cannot afford to give any addl contribution to the E.F. fund.

Rm. 23/9/47
S
W.A.

There is no balance in the area till comp. as the entire amount has been utilised towards the wiping off of deficit in the genl account.

The only alternative seems to be that suggested in para 4 of E.F. fund on p 2 anti. With these remarks the file may be passed on to Fin. for

As 23-9-47
There is no scope to increase the rate of tax. The proposals A on h 2 above regarding

of subsidy and advance may be supported by this dept.

Rm. 23/9/47
S
W.A.

W.A. 24/9-1C 25/9/47

57625 25 SEP 1947 FINANCE DEPARTMENT

The B.E. for 1947-8 of the E.E. Fund of the Municipal Council is expected to close with a deficit as shown under

- (1) Taking into account the payment of dearness allowance to the E.E. staff - the deficit of Rs.1568 in the accounts for 1946-7. -10
- (2) Taking into account the cost of Rs.3,418 on account of the revised scales of pay since sanctioned for the E.E. staff. -10

$\frac{5M}{31u}$ 47 $\frac{5M}{31u}$ (2 H)
 $\frac{75A}{5}$ 11-47 $\frac{75A}{5}$ (A)

proposed that a sidoid

but 1.1. p. a from 1.10.88
this is the total
taken on property (including
the tax) will then be 2.11

RM
2.10.88

2.11.88

10/10