

Education and Public Health

(194⁷) Department.

Ms. SERIES.

Subramanyam
a

G.O. NO. 2418 Edn.,

①

Dated 8-11-1947.

[Despatch Abstract.]

Elementary Education Fund Introduction of revised scales of pay to teachers-District Board, North Arcot-Enhancement of the rate of Education tax-Grant of subsidies and advances-Sanctioned.

Back Papers.

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

Further Papers.

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

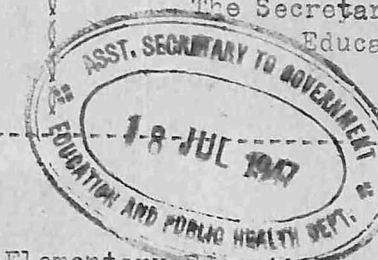
Local Administration Department.

From

R.C.S.Bell Esq., I.C.S.,
Special Officer,
District Board, North Arcot,
Vellore.

To

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



Rec.No.C.12.16690/47

Dated 17th July 1947.

Subject:-Establishment--Elementary Education--revised scales of pay--fixation of-
additional allotment required--reported-
Reference:- G.O.No.975 dated 10--5--47 and G.O.No.1154 dated 5--6--47

As ordered in the above G.O. if the revised scales are to be given effect to from 1st January 1947, a sum of Rs.26,000/- will be required for January and February in 1946-47, and a sum of Rs.1,56,000/- will be required for the year 1947-48. The Board's financial position is such that no portion of this additional expenditure could be met from the funds of the Board. I therefore request that the Government will be pleased to advance a sum of Rs.1,82,000/- to the Board at an early date so that the salary of the Elementary School

p.t.o.

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teachers may be revised as per above orders. There is already much discontent among them that the revised scales are not yet given effect to even though the Government have passed orders in June 47.

ks.17.7.

Truly yours
For Special Officer.

Edn + B. H. Dept.

The Special Officer has been asked to work out the extra cost that additional expenditure on account of revision of salaries that will not be covered by the enhancement of the tax ordered in the examination of the Budget & submit proposals through M.D.P. for meeting the additional expenditure. This may perhaps be over till the report from the S.P. Officer is received

30/7/47

32/7/47

Local Administration Department.

From

R.C.S. Bell Esq., I.C.S.,
Special Officer, Dt. Board,
North Arcot, Madras.

To

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



Re C12.16690-47 dated 12-8-'47.

Sir,

65732

Sub: ESTABLISHMENT - Elementary Education - Revised scales of pay - Fixation of - Additional Allotment required - Orders requested.

Ref: This Office Roc.C12.16690/47 dated 17-7-1947.

...000...

I request you to kindly pass orders on the above as the teachers in Elementary Education branch are very anxious to get the revised scales of pay.

Truly yours
For Special Officer.

60/19/2

Edm 18.11 Sept (B2)

Memo No. 58509-B2/47 Dtd 19.8.47

Subj: Establishment - Dist Board North Arcot
Introduction of Revised scale of pay to teachers.

Ref: From the Special Officer North Arcot Roc
No. G.12-16690/47 dtd 17.7.47.

The attention of the Special Officer is
invited to para 6 of G.O. No. 1553/Edn dtd 16.7.47
and he is requested to state whether the figures
furnished by him ^{with} in his letter read above require
revision in view of the order in the G.O. He is also
requested to submit ^{the proposals} for meeting the addl
expenditure ^{the question of} will be considered on
receipt of the proposals.

13/8/47

14/8/47

To
The Sd Officer
Dist Board
North Arcot

Local Administration Department.
From



To
R.C.S. Bell Esq., I.C.S.,
Special Officer, Dt. Board,
North Arcot, Vellore.

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

Roc.C11.18720-46 dated 2.9.1947.

Sub: DISTRICT BOARD - NORTH ARCOT - Enhancement of rate of
Education Tax to 18 pies in the rupee of Land cess -
Sanction - Requested.
Ref: This Office Roc.C11.18720-46 dated 11.6.1947 and 25.7.1947.

I request that early orders may kindly be passed on the subject.

G.T.2.9.

For Special Officer.

Local Administration Department.
From

R.J.S. Bell Esq., I.C.S.,
Special Officer, Dt. Board,
North Arcot, Vellore.

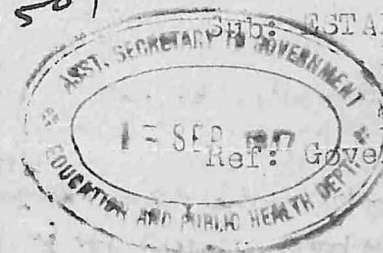
To

The Secretary to Government,
Education and Public Health
Department,
MADRAS.

Re. Cll.16690-47 dated 27..3..1947.

Sir,

69581



Sub: ESTABLISHMENT - District Board - North Arcot -

Introduction of revised scales of pay to teachers -

A copy of the G.O.No.1553-Edn, dated 16.7.1947 -

Transmission of - Requested.

Ref: Government Memorandum No. 53509-B2-47 Edn., dated 19.3.'47.

A copy of the G.O.No.1553, Education, dated 16.7.1947, referred to in the Government Memorandum cited above has not been received. Hence a copy of the same may kindly be furnished for taking further action in the matter.

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For Special Officer.

G.T. n.8.

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29/8.

LOCAL ADMINISTRATION DEPARTMENT.

From

R.C.S. Bell Esq., I.C.S.,
Special Officer,
District Board, North Arcot.
Vellore.

To

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

Roc No.C.12.16690/47

Dated 21st September 1947.

Subject: Introduction of revised scales of pay --teachers
Secondary and Ely. schools - report- submitted.

Reference: Government Memorandum No. 72978-B2/47-1 Edn. dated
13-9-47.

Revised scales of pay for teachers in Secondary Schools
have been introduced with effect from 1--1--47 as ordered by Government
and salaries also paid up to date including arrears. They have not
yet been given weightage as the G.O. received on weightage does not
refer to the education G.O.

As regards payment of revised scales of pay to Ele-
mentary education branch, loan of Rs 1,82,000/- was applied for from
Government. The same is not yet sanctioned so it was not given effect
to till now.

(Sd.).....
For Special Officer.

Edn 48. 14 Sept (B2)

Memo 58579-13447-2 Edn Edn d 5.9.47

Subj: B.E. 1947-48 - 2nd Edn Fund. Dist Board North Arcot
Ref: From the Special Officer, Dist Board North Arcot No. R.C.11
1690-47 d 27.8.47 & R.C. 11-18720-46 d 11.6.47 & 2.9.47

A copy of G.O. No. 1553 /Edn d 16.7.47 is
furnished.

The need for the enhancement of the 2nd Edn ¹⁵¹⁸³ will be
considered on receipt of the report called for in para 6
of G.O. 1553 /Edn d 16.7.47. The Special is requested to
forward a resolution proposing the enhancement of 2nd
from 14 ps to 16 1/2 ps. w.r.t para 5 of the G.O. quoted above

To
The Spl Officer,
Dist Board
North Arcot

with copy of pp 43-47 of ① & ②
& extracts of para 5 & 6 of ① & ② 4.9.47

5/9/47

Local Administration Department.
From

R.C.S. Bell Esq., I.C.S.,
Special Officer, District Board,
North Arcot, Vellore.



11 (7)
The Secretary to Government,
The Education and Public Health
Department, Fort St. George,
MADRAS.

The Director of Public
Instruction, MADRAS.

Roc. 311.16690-47 dated 24.9.1947.

Sir,

Sub: ESTABLISHMENT - District Board - North Arcot -
Elementary Education - Introduction of revised
scales of pay to teachers - Advance applied for -
Sanction requested.

Ref: Government Memo No. 58509-B2-47 dated 19.8.1947.

The sum of Rs. 1,82,000 applied for is absolutely necessary and could not be revised in view of the provisions in the approved budget communicated in G.O. No. 1553, Education, dated 16.7.1947. This is required to make payment to teachers as per the revised scales of pay sanctioned by the Government with effect from 1.1.1947. Besides this, a sum of Rs. 23,000 will be required to pay advance increments to teachers in the revised scales of pay as ordered by the Government in their order Ms. 2035 Education dated 19.9.1947. On the whole a sum of Rs. 2,05,000 will be required to meet the entire demand.

2. The actual closing balance of the Elementary Education Fund on 31.3.1947 is Rs. 64,070 as against nil balance taken in the approved budget for 1947-48, thus closing the same with the deficit of Rs. 30,427 as against 94,497. Due credit of Rs. 38,000 has been taken in the budget for 1947-48 on the basis of the revised Education tax at 16½ pias in the rupee, as ordered by the Government.

I request that the Government may be pleased to sanction an advance of Rs. 1,82,000 plus 23,000 making up a total of Rs. 2,05,000 at an early date so as to make payment to the teachers upto date as per revised scales of pay.

G.T. 23.9.

Only minor
For Special Officer. 24.9.47
24/9



OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, M A D R A S.

R.O.P.No.14 B3/46-47, dated 29-9-47.

Ref:- Letter from the Special Officer, Dt.Board, North Arcot -
R.O.C. C11-16690/47, dated 24-9-47.

Submitted.

R. Narasimhan

for Director of Public Instruction.

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

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13 Edu to H. Dept 10

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Memo 58509.B2/47. dt 4.8.47. (8)

Subj: Revised scales of pay - introduction of provision of funds.

Ref: From the Special Officer Dist Board North Arcot
Roc No. C.12.16690/47 dt 24.9.47

The Special Officer Dist Board North Arcot is informed that the revised scales of pay should be introduced immediately. The question of providing funds to meet the ^{add.} expenditure on a/c of the revision of salaries is under consideration and orders will be issued shortly.

His attention is also invited to para 7 of G.O. 1533/Edu dt 16.7.47 and he is requested to report the closing balance ^{in the estimate} for 31.3.47. at an early date.

*the Spl Officer
Dist Board
North Arcot*

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30-9-47

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Local Administration Department.

From

R.J.S. Bell Esq., I.C.S.,
Special Officer, Dt. Board,
North Arcot, Vellore.

To

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

Re. C12.18720-46 dated 11.10.1947.

Sir,

Sub: DISTRICT BOARD - North Arcot - Enhancement of rate of
Education Tax from 14 pies to 16½ pies in the rupee of land
revenue - Resolution of the Board -forwarded.
Ref: G.O.No.Ms.1553-Edn. dated 16.7.1947.
.....000.....

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I forward herewith a copy of the Board's Resolution
No.516 dated 3.10.1947 sanctioning enhanced Education Tax from
14 pies to 16½ pies in the rupee of land revenue.

Encl: One.

G.T.11.10.

For Special Officer.

Extract from the minutes of Proceedings of the Special Officer, Dt. Board,
North Arcot, Vellore passed at his sitting on 3.10.47 at 3 P.M. under
section 240(3) of the Madras Local Boards Act 1920 as amended.

Resolution No.516.

Read G.O.No.Ms.1553, Edn., dated 16.7.1947
under Sub Section 4 (2) of Section 35 of the Madras Elementary Education
Act 1920 the Government directs that the rate of education tax in the
area of the District Board, N. Arcot be raised from 14 pies to 16½ pies in
the rupee of land revenue (58½% to 68½% of land cess) with effect
from fasli 1357 and requesting to place the matter before the Board and
forward the resolution sanctioning enhanced rate of 16½ pies.

N.B. In District Board Resolution No.163 dated 30.5.47 the Board
resolved to enhance the Education tax from 14 pies to 18
pies in the rupee (58½% to 75% of the land cess) in the
North Arcot Dt. Board area from fasli 1357. This was sent
to Government on 11.6.47 for approval.

Adopting the increase of 16½ pies in the rupee, a sum of
Rs.38,000 has been taken credit in the approved budget for 1947-48.

The Board resolves to raise the rate of education tax from
14 pies to 16½ pies in the rupee of land revenue.

(True copy)

(sanctioned)

For Special Officer.

17 ⑩

Education and P.A. (B.2) Department

Subject: District Board, North Arcot Levy of Education
Tax at enhanced rate. (24 pies)

Reference: From the Sd/- Officer No. ~~Recd~~ 12-18720-46
dated 11-11-47 p15CF

MEMORANDUM NO. 58509 ²th EDR. DATED 2/11/47

A copy of ^{paras} G.O. No. 1553 Edn., dated 16.7.47
and a copy of the resolution ^{no. 5683-W-47} of the Dt. Bd., North Arcot,
^{sent} submitted with the letter of the Special Officer read above
are forwarded to the Collector of North Arcot and he is
requested to arrange for the collection of education tax
at the enhanced rate of ^{16 1/2} ~~24~~ pies in the rupee of land
revenue (^{(68 1/2) % of land revenue} ~~per cent of Land Revenue~~) with effect from Fasli
1357 and for the adjustment of the additional income due
for nine months in 1947 - 1948 to the credit of the Dt.
Board in the usual manner, before the close of the financial
year.

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CF
p15CF

- To the Collector North Arcot (with encls.) (para 5 p. 154)
- To the Sd/- Officer North Arcot (AR B)
- To the D.P.I.
- To the Exr. of L.P.A.

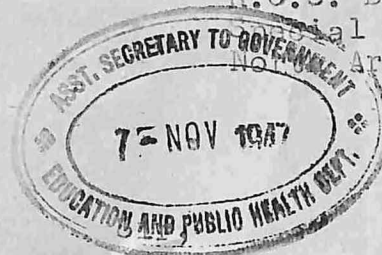
17.11.47

18/11/47

W. N. N.

Local Administration Department.
From

R.C.S. Bell Esq., I.C.S.,
Special Officer, Dt. Board,
Arcot, Vellore.



To

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

Roc. C11.16690-47 dated 5.11.1947.

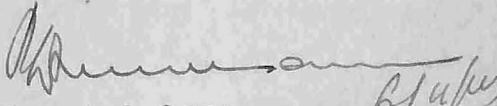
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Sub: ESTABLISHMENT - Elementary Education - Revised scales of
pay - payment of arrears to Elementary school teachers -
advance of Rs. 2,05,000 - sanction requested.

Ref: 1. Memo No. 58509-B2-47 Edn., dated 4.10.'47 of Government
in the Education and Public Health Department.
2. This office letter Roc. 16690-47 dated 24.9.1947.

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Orders fixing the pay in the revised scales of pay and
granting advance increments to all the Elementary teachers under this
Board have been issued in this office Roc. 16690-47 dated 9.10.47 as
per instructions contained in G.O. Ms. No. 2035-Edn dated 19.9.47. The
arrears of pay payable to the teachers from 1.1.47 to 30.9.47 have to
be paid early as bills have been received and are awaiting payment,
in this office. It is, therefore, requested that Government be
pleased to sanction the advance of Rs. 2,05,000 at an early date so as
to enable this Board to pay the arrears due to the Elementary school
teachers without delay.


For Special Officer. 6/11/47

Copy to the Director of Public Instruction,
MADRAS.

Ely. 20. 11

Introduction of Revised scales of pay to teachers - (12)

District Board, North Arcot - Enhancement of the rate

of Education tax - Grant of subsidies and advances. - *Sanctioned*

From the Spl. Officer, Dt. Bd. North Arcot, *Letter*
 No. R-0-6. C.11-16690-47 dated
 24-9-47.

Order/Ms. No. 2418 Edn. dt. 8-11-47

The Special Officer, Dt. Board, North Arcot, has reported that in order to introduce the revised scales of pay to teachers and to grant them advanced increments a sum of Rs. 2.05 lakhs would be necessary in the current year.

2. With a view to enable the Dt. Bd. to meet the cost of revision of salaries the Govt., consider that the rate of education tax should be raised from 16¹/₂ pies to 24 pies. Under sub-section (2) of section 35 of the Madras Ely. Edn. Act, 1920, the Govt., direct that the rate of Edn. tax levied in the area of the Dt. Bd. North Arcot be raised from 16¹/₂ pies to 24 pies in the rupee of land revenue with effect from fasli 1357. The Spl. Officer is requested to place the matter before the District Board and to forward to Government within a month from the date of this order and a copy of its resolution ~~agreeing to~~ *agreeing to* levy education tax at the enhanced rate of 24 pies. Credit may provisionally be taken for the addl. income of Rs 1.12 lakhs which the district board may derive from the enhancement of the tax for nine months in 1947-48.

3. The addl. income from the enhancement of edn. tax will not be sufficient to meet completely the expenditure on account of revision of salaries in 1947-48. There will still be a gap of Rs 54000/-

4. The Govt. sanction an advance of 54000/- (Rupees fifty four thousand) towards the cost of revision of salaries of teachers in 1947-48. The advance should

19275
be repaid in ~~five~~ ^{three} annual instalments of Rs. 1440¹⁴ lakhs with interest at the rate of 3¹/₂ per cent per annum (provisional). Penal interest at the rate of 10⁷/₂ per cent per annum will be charged on instalments overdue.

5. The Ele. Edn. Fund Account for 1946-47 was anticipated to close with a nil balance. But the Spl. Officer has reported that E.E. fund Account actually closed with a balance of Rs. 64070 on 31-3-47. The Govt. direct that a subsidy equal to this amount be refunded to Government.

6. Under orders in G.O.No. 1553 Edn. dated 16-7-47 the elementary education fund account may close with a deficit of Rs. 1.33 lakhs. The Govt. sanction a subsidy ^{in 1947-48 extending the additional income on account of enhancement of the tax} equal to Rs 90000/- towards this deficit and the question as to how the remaining deficit should be met will be considered later.

7. The A.G. is requested to place the ^{subsidy and advance sanctioned above} amount at the disposal of the District Board at an early date and he is requested to effect the recovery of the amount ^{refundable} under para 5 above by adjustment against the subsidy payable under para 6 above. The Spl. Officer, Dt. Bd. should present the necessary bill at the Treasury for obtaining payment of the amount, or for getting it adjusted.

8. The expenditure will be debited to appropriate budget heads ^{in the budget for 1947-48} as indicated below:

(1) Rs 54000/- Advance ^{sanctioned} for cost of revision of salaries
" Grants - XLI Loans and advances bearing interest - miscellaneous loans and advances (Expt E) Advances to local bodies to cover deficit

(2) Rs. 90000/- Subsidy towards the payment of D.A.
" 37-Ban-L- primary grants to Local Bodies for Primary Edn. A. Local bodies- I - Ordinary areas (i) excluding Post War Re-construction - 4 - Teaching- Voted. in the budget estimate for 1947-48

To the Spl ✓
Officer, ~~North~~
Dt. Bd. N. Arcot
" A.G. thro' ^{defd}
Fin. ^{14/11}
" D.P.I. ^{14/11}
" Emr. of LE ^{14/11}

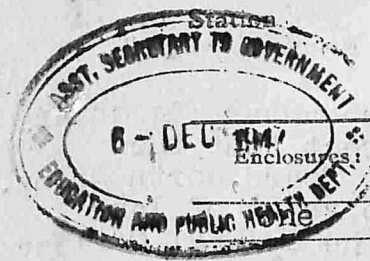
C.F. 32 (a).

Local Administration Department
From (Name) R.C.S. Bell Esq., I.C.S.,

Received _____ Registered _____

Designation Special Officer, Dt. Board,
North Arcot, Vellore.

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



Roc No. 16690-47 dated 5th December 1947.

Sir,

Sub: EDUCATION - Elementary - North Arcot District Board
- Introduction of revised scales of pay for
teachers - Enhancement of the rate of Education
Tax - Grant of subsidies and advances.
Ref: G.O.No. Ms. 2418-Edn. dated 8.11.47.

I forward herewith a copy of resolution No. 674 agreeing to the enhancement of Education Tax from 16¹/₂ pies to 24 pies in the rupee of land revenue from fasli 1357.

FOR SPECIAL OFFICER.

Copy to the Collector, North Arcot for favour of furnishing the approximate amount due as per above rate for the 9 months of 1947-48.

G.T.5.12.

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Proceedings of the Special Officer, District Board, North Arcot, Vellore passed at his sitting held on 28th November 1947 under Section 240(3) of the Madras Local Boards Act 1920 as amended.

Resolution No. 674.

Read G.O.No.Ms.2413, Education, dated 8th November 1947.

Under Sub section (2) of section 35 of the Madras Elementary tax in the Education Act, 1920 the Government direct that the rate of education tax in the area of the District Board, North Arcot, Vellore be raised from 16½ pies to 24 pies in the rupee of land revenue with effect from fasli 1357 and request the Special Officer to place the matter before the Board and forward the resolution sanctioning enhanced rate of 24 pies.

Note: In the District Board Resolution No.516 dated 3.10.47 the Board resolved to enhance the education tax from 14 pies to 16½ pies in the rupee in the North Arcot District Board area from fasli 1357 and the same was approved in memo No.58509-B2-Education dated 21.10.47 of the Government in the Education and Public Health Department, Fort St. George, Madras.

INCREASE OF EDUCATION TAX TO 24 PIES IN THE RUPEE IS SANCTIONED.

/True copy/

[Signature]
FOR SPECIAL OFFICER.

G.F. 32 (a).

Local Administration Department

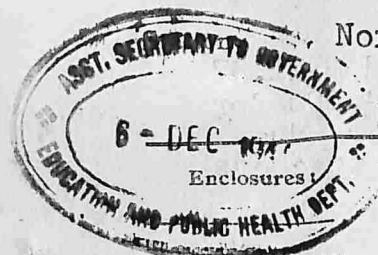
From (Name) R.C.S. Bell Esq., I.C.S.

Designation Special Officer, Dt. Board,
North Arcot, Vellore.

Received _____ Registered (14)

To

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



Roc. No. C12.16690-47 dated 5th December 1947.

Sir,

Sub: EDUCATION - Elementary - North Arcot District Board - Introduction of revised scales of pay - Sanction of advance - Resolution of the District Board - furnished.

Ref: G.O.Ms.No.2418-Edn dated 8.11.1947.

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I forward herewith a copy of District Board Resolution No.675 dated 28.11.1947 requesting the sanction of an advance of Rs.54,000 repayable in 3 annual instalments with interest at 3½% per annum.

[Signature]
FOR SPECIAL OFFICER.

G.T.5.12.

P.T.O.

Extract from the Minutes of Proceedings of the Special Officer, District Board, North Arcot, Vellore passed at his sitting on 28.11.1947 under Section 240(3) of the M.L.B. Act 1920 as amended.

Resolution No. 675.

Read G.O.No.Ms.2418, Education dated 8.11.47 in which the Government have sanctioned a loan of Rs.54,000 for meeting the expenditure for payment of arrears of salary due to revision of the scales of pay to Elementary school teachers from 1.1.1947.

Sanction of the Board is requested for taking an advance of a sum of Rs.54,000 from the Government for the payment of arrears of salary due to teachers in Elementary schools from 1.1.1947 to 30.9.47 consequent on the sanction of revision of pay and grant of advance increments to them and to repay the same in three annual instalments of Rs.19,275 each with interest at 3½ per annum and subject to conditions prescribed therein.

/SANCTIONED./

(True copy)

FOR SPECIAL OFFICER.

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Education and P.H.(B.S.)Dept.

Subject: District Board North Arcot Levy of Edn. Tax at enhanced rate.

Reference: From the Sd Officer Dt Board (North Arcot) No. 16890-47 dated 5.12.47

MEMORANDUM NO. 96034-B2/47 HBN. DT. 8/12/47

A copy of para 2 G.O.No. 2418 Edn. dated 8.11.47 and a copy of the resolution No. 674 dt 28.11.47 of the Dt. Board, North Arcot, submitted with the letter of the Sd Officer. Read above are forwarded to the Collector of N Arcot and he is requested to arrange for the collection of education tax at the enhanced rate of 24 pice in the rupee of land revenue (~~2 per cent of land area~~) with effect from fasli 1357 and for the adjustment of the additional income due for nine months in 1947-1948 to the credit of the district board in the usual manner, before the close of the financial year.

To the Collector of North Arcot (with encls.)
with para on p-21 cf ① & pp 1-2 cf
Sd Officer Dt Board N. Arcot
D.P.I.
Emr. of L.S.A.

Sd Officer
13/12

Sub: Introduction of revised scale of pay

(16)

From the Special Officer, Dt. Bd. North Arcot,
Roc No. C.12/16690/47 dated 17-7-47.

In passing orders on the Dt. Bd. Ele. Edn. Fund Budget of the Dt. Board, North Arcot for 1947-48 the Govt. directed an increase in the rate of Edn. tax so as to provide funds for meeting a portion of the cost of revision of salaries. The Special Officer has been asked to submit.

(1) a copy of the resolution of the Dt. Board regarding the enhancement of the rate of Edn. tax.

(2) Proposals for meeting the additional expenditure on revision of salaries that will not be covered by the additional income from tax.

(1) above.

The Special Officer has not yet forwarded the resolution. He ^{has} been reminded.

(2) above:

The Special Officer has furnished particulars of additional cost of revision of salaries. It will be seen that the extra cost involved for 14 months (from 1.1.47 to 29.2.48) will be about 1.82 lakhs, without taking into account the additional expenditure due to the grant of advance increments. The Government have recently issued orders directing certain local bodies to grant advance increment to teachers. North Arcot Dt. Board is one of them. The expenditure on account of granting the advance increment is reported to be Rs. 22000/- The total additional cost of revision in 1947-48 will be about 2.04 lakhs, the recurring expenditure in future years would be Rs 1.74 lakhs.

2. The question for consideration is how the extra cost is to be met. The Special Officer has not submitted any proposals for meeting the extra expenditure involved in the revision of salaries of teachers. He has reported that the Board ~~should~~ has no funds to meet the expenditure and has asked for an advance. In the cir-

cumstances

He has also stated that he has not introduced the revised scales of pay for teachers for want of funds. The Spt Officer may be asked to introduce the scale immediately pending provision of funds by Govt. A draft memo is out for approval.

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it may be presumed that the Special Officer has no other proposal to make for meeting the additional expenditure involved.

3. The Govt. have promised to sanction an advance from Provl. funds towards the cost of revision of salaries. The Spl. Officer has asked for an advance (of Rs. 1.82 lakhs) The Board will not be able to repay the advance from the E.E. fund. In the circumstances it is for orders whether the question of an advance should be considered. The question of enhancement of tax is examined in para 4 below. If there are other resources from which repayment can be made, an advance can be given and enhancement of tax put off. L.A. may advise.

4. In the note on page 9 n.f. G.O.No. 1553 Edn. dated 16-7-47 the question was raised whether the rate of Edn. Tax should be increased beyond the conventional maximum for meeting the cost of salaries. An increase in the rate of tax by one pie will bring in an addl. income of Rs 20000/- a year and Rs. 15000/- in the first year (1947-48). If the rate of Elementary Education Tax is raised to 24 pies the ^{provision} ~~portion~~ will be as follows:-

	In 1947-1948	In 1948-49 & Future years.
	Rs.	Rs.
Expenditure on revision of salaries.	2.04 lakhs	1.74 lakhs
Income from the increase of tax (from 14 to 16 1/2 pies)	38000	50000
Additional income from tax if rate raised to 24 pies (7 1/2 pies)	1.12 lakhs	1.50 lakhs
Deficit/Surplus	-54 000	+26 000

In 1948-49 and future years it will be possible for the district board to meet the cost of revision of salaries of teachers from the addl. income on account of the increase in tax. In 1947-48 there will be a gap of 54000 and an advance may perhaps be paid towards this expenditure to be repaid with a period of 5 years. The annuity on the advance (of Rs 12000) can be met by the surplus of 26000 referred to above.

3
5. The Special Officer, District Board, North Arcot has reported that the E.E. fund closed with a balance of 17 Rs. 64070 (as against a nil balance adopted in the budget for 1947-48. A subsidy equal to Rs 1.02 lakhs was sanctioned to the District Board to meet the deficit anticipated in the E.E. fund account in 1946-47 leaving a nil balance for 1947-48. It seems therefore necessary to ask the Special Officer to refund the Government a subsidy to the balance on 31-3-47 as has been the practice hitherto.

6. The Elementary Education budget of the district board, North Arcot, will close with a deficit of Rs. 95000/- at the end of 1947-48. It may be noted that this deficit was arrived at after taking into account the additional income of Rs 38000/- on account of the increase in the rate of education tax from 14 pies to 16 1/2 pies (which was ordered specially for the purpose of meeting a portion of the cost of revision of salaries). Excluding this additional income with reference to para 4 of the note above, the deficit will increase to 1.33 lakhs. This deficit is due to the payment of dearness allowance. The district board is eligible for a subsidy of Rs 1.55 lakhs towards the cost of dearness allowance. Perhaps a subsidy equal to 2/3 of the deficit ^{amount} ~~subsidy~~ may be paid now. For orders.

The amount to be refunded under para 5 above may be recovered by adjustment against the advance subsidy payable, if it is decided to grant a subsidy, account may be taken of the

7. The file may be sent to L.A. for remarks

8/10/47
The general fund budget of the D. Board for 1947-48 closes with a balance of Rs 7270 only

Ex. H Sept

The file ^{may now} ~~may now~~ be circulated to Hms (Edw) & (L.A.) for orders whenever the rate of education tax may be increased from 16 1/2 pias to 24 pias as proposed on page 2 ante. Even after the enhancement of the tax, a sum of Rs 5400/- may be required to meet the cost of revision of salaries in 1947-48. The Fin Dept have agreed to the grant of an advance from pool funds to meet this expenditure.

The special officer Dist Board North Arcot has since submitted the resolution proposing the enhancement of the tax from 12 pias to 16 1/2 pias. The collector North Arcot may be asked to collect the tax at this rate. A draft memo is submitted for approval. After issue of the memo, the file may be circulated.

(This is with reference to 'A' at p. 1 ante by)

17.10.47

18/10/47 S

18/10/47

M. (Edw) ✓
M. (L.A.)

Issues memo
G.I. 58509-53/47
on 21.10.47

The above increase may be ordered and orders ~~also~~ may be issued also to give effect to the revised scales of pay.

ISA

3-11-47

I agree with Hms (Edw)
5/11



A draft order is sent for app. with ref. to above please see the memo on p. 13 of.

7/11/47 S

6.11.47