

E & P.H.

(194 7) Department.

MS..

SERIES. *(1)*

G.O. NO.

2438 Education.

Dated

12th November, 1947.

[Despatch Abstract.]

ELEMENTARY EDUCATION FUND- Municipal Council, Mannargudi - Revised
scales of pay - Additional expenditure - Enhancement of education tax-
Payment of an advance - Orders issued.

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
"	295	Edn.	20-2-47				

Further Papers.

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

Local Administration Department.

From
Sri.K.R.Chandrasekara Ayyar,
Municipal Commissioner &
Special Officer,
Mannargudi Municipality,
Mannargudi.

To
The Secretary to the Government of
Madras,
Education Department,
Fort St. George,
Madras.

R.O.No.C2-3943-47 dated 8-7-47.

Sir,

Sub:-Education-Elementary Schools-Mannargudi Municipality-Pay of teachers-revision of-payment of subsidy-requested.

Ref:-Para 5 of G.O.No.975 Edn. dated 10-5-47.

The additional cost to the Elementary Education fund account in giving effect to the revised scales of pay sanctioned in G.O.No.975 Edn.dated 10-5-47 as amended in G.O.No.1154 Edn.dated 5-6-47 is as shown below.

	As per revised Scale.	As provided in the budget for 1947-48.
Total cost of Establishment per mensem.	Rs.1105	Rs.863-8-0
Dearness allowance per mensem.	638	626-0-0
Total	1743	1489-8-0
DIFFERENCE Per mensem.		Rs.253-8-0
ADD Head Master's allowance not provided for in the Budget.		8-0-0
		261-8-0
Total liability for 14months (i.e.)from 1-1-47 to 28-2-48 not provided for in the budget.		3661-0-0 ✓
Difference in the contribution for Leave salary for the period on account of the revision of scales of pay		160-0-0
do. Provident fund contribution.		184-0-0
Total additional cost.		4005-0-0 ✓

The budget estimate of the Elementary Education fund account was ordered to be closed with a deficit of Rs.2850, and the Government stated that orders as to how the deficit should be avoided would issue this year. The accounts for 46-47 closed with a balance of Rs.1666-9-11 as against nil as per revised estimate. Hence the net deficit will be Rs.1183-6-1.

In the event of advance increments being granted to the staff as mentioned in Government Memorandum No.22312-1-G L.A. dated 27-6-47 the additional cost will come to Rs.594/-.

In G.O.No.768 L.A. dated 25-4-47 a sum of Rs.14084-15-0 has been sanctioned for payment to this council towards the third instalment of arrears till compensation. Against this amount the council has claimed a sum of Rs.13913-3-2 to cover the deficit and minimum balance in the General fund account. The balance of Rs.171-12-0 may be permitted to be drawn by the council to make up a portion of the deficit in the Elementary Education Account.

The Council would require a sum of Rs.5610-10-1 as shown below to meet the additional liability on account of the revision of the scales of pay of the Elementary Education staff.

1. Addition cost in giving effect to the revised scales of pay as per G.O.No. 1154 Edn. dated 5-6-47.

Rs. 4005

2. Deficit as disclosed in the Budget.

1183-6-1

Total

5188-6-1

DEDUCT balance of arrear toll compensation under G.O.No. 768 L.A. dated 25-4-47

171-12-0

NETT.

5016-10-1

Additional provision for advance increments.

594-0-0

5610-10-1

I request that the Government may be pleased to sanction the payment of a subsidy of Rs. 5610-10-1 to the council to meet the additional cost on account of the revision of pay of Elementary School teachers as the General fund account will not also admit of the expenditure. I also request kind orders of the Government for the disbursement of the arrear toll compensation of Rs. 171-12-0 to meet a portion of the deficit in Elementary Education Account.

K.R. Chund 9.6.47
Commissioner.

k.s.8-7.

Comp: h247

LOCAL ADMINISTRATION DEPARTMENT.

From

To

Sri. K.R. Chandrasekhara Ayyar,
Municipal Commissioner &
Special Officer,

The Secretary to Government,
Education & Public Health
Department

M A N N A R G U D I.

M A D R A

Re. No. B.1.3753/47 dated 18-7-47.

Sir,

Sub:--BUDGET ESTIMATE-Elementary Education
Deficit in Closing Balance-Wiping of Orders
requested-

Ref:--G.O.No. M.S. 295, Edn., dated 20-2-47--

As per orders on the Budget Estimate for 1947-48, the Elementary Education Fund account of this Municipality closed with a deficit of Rs. 2,850/-. The actual balance for 1946-47 of that account was however Rs. 1666-9-11. There is thus a net deficit of Rs. 1185/- in the Elementary Education Account as per budget estimate.

2. The Government in G.O.No. 768, L.A., dated 25-4-47 have sanctioned a sum of Rs. 14084-15-0 towards arrears of toll compensation-III instalment due for 1931-32 to 1940-41. Against this amount, a sum of Rs. 13913-3-0 has been since drawn to cover deficit in the General account. There is a balance of Rs. 171-12-0 under this head payable to this Municipality. I request that the Government may be kindly pleased to issue orders for the disbursement of the amount of Rs. 171-12-0 to this council at an early date.

3. I also invite the kind attention of the Government to this office letter No. C.2.3943/47 dated 8-7-47 to the Government in the Education Department with reference to G.O.No. 975 Education, dated 10-5-47. The sum of Rs. 171-12-0 has been taken credit and Government requested to pay a subsidy towards the balance required to meet the additional cost on account of the revision of pay of Elementary School teachers.

P.S./18-7-47. P'21.

Compd: h247

K.R. Chund 21.7.47
COMMISSIONER &
SPECIAL OFFICER.

LOCAL ADMINISTRATION DEPARTMENT.
 From Sri. K.R. Chandrasekhara Ayyar, Municipal Commissioner, & Special Officer, M A N N A R G U D I.
 To The Secretary to Government of Madras, Education & Public Health Department, M A D R A S.
 Re. No. C.2.3943/47 dated 4-8-47.

Sir,



Sub:--EDUCATION-Elementary-Municipal Councils-Revision of scales of pay-Additional expenditure involved-particulars-submitted--
 Ref:--Government Memo No.52511-47-C.1.Education, dated 26-7-47 and this office No.C.2.3943/47 dated 8-7-47--

I invite the kind attention of the Government to this office letter No.C.2.3943/47 dated 8-7-47.

The particulars required in the Government Memorandum are furnished below:

1. The actual opening balance of the Elementary Education Fund on 1-4-47 is Rs.166--9--12, 1666, 9, 11

2. Additional cost in giving effect to the revised scales of pay including the retrospective effect to the scales from 1-1-47 is Rs.4005--0--0.

3. The ~~unavailable~~ anticipated closing balance for 47-48 will be minus Rs.5188-6-1 as the budget was estimated to close with a deficit of Rs.2,850/-. If provision for payment of advance increments is made, the deficit will increase to Rs.5782-6-1.

4. In G.O.768, L.A., dated 25-4-47 a sum of Rs.14084-15-0 has been sanctioned for payment to this Council towards the 3rd instalment of arrear toll compensation. Against this amount the Council has claimed a sum of Rs.13913-3-2 to cover the deficit and minimum balance in the general fund account. The balance of Rs.171-12-0 may be permitted to be drawn by the Council to make up a portion of the deficit in the Elementary Education Account. There are no other items of revenue to be counted upon for meeting the nett deficit of Rs.5610-10-0 in the Elementary Education Account in 1947-48. I request therefore that the Government may be pleased to give a subsidy of Rs.5610-10-1 to this Council in 47-48.

5. Education tax is now levied at $\frac{1}{2}\%$ per half year on the annual rental value of buildings alone. The normal receipts and expenditure relating to the Elementary Education Fund account of this municipality are given below.

RECEIPTS.		EXPENDITURE.	
	Rs.		Rs.
Education Tax.	3100.	Staff salaries.	22,000.
Collection Charges.	280.	Contribution to Provident Fund.	600
Government Grant.	4680	House rent.	850
Under Sec.37 of the Act.	3100	Contingencies-Other items.	250
Contribution from General funds.	5000	Repairs to furniture etc.	150
		Repairs to buildings.	500
Total.	15600	Total.	24350
Deficit.	8750		
	24350.		

The general fund account can admit of a contribution of Rs.5000/- only, per annum to the Elementary Education Account. The deficit in the Elementary Education Fund Account comes to Rs.8750/-. The present levy of Education tax viz. $\frac{1}{2}\%$ on the rental value of properties should be raised to 2%. The Government contribution under section 37 of the Act will also increase to some extent and the Council may not then find it difficult to balance the Elementary Education fund account. I request that the Government may be pleased to direct this Council to raise the Education Tax to 2% per half year on the rental value of properties with effect from 1-2-48.

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C.O. No. 56722/47

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14/8
(M)

page 25 of (M)

To
✓ The Commr. & Spl.
Officer, Namargudi
R.P.S.
22/8

7
B.E. 1947-48. Rel'd. Namargudi.
Refund of subsidy.
G.O. No. 295 Edn.d. 20.2.47 (5)
Edn.d.

Memo. No. 56722/47-1C1 Edn.d. 14-8-47

The Commission a/c the
Commissioner, Namargudi Municipality
is invited to ^{sub.} paragraphs (ii) and (iii) of
paragraph 2 of the G.O. cited above and he
is requested to state whether the amounts
referred to therein have been refunded
to Govt.

lee
13.8.47

8PM
14/8/47

LOCAL ADMINISTRATION DEPARTMENT.

From

Sri.K.R.Chandrasekhara Ayyar,
Municipal Commissioner &
Special Officer,
MANNARGUDI.

To

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

L.Dis.6758/47 dated.28-8-47.

Sir,

Sub:--BUDGET-Mannargudi Municipality-47-48-Elementary
Education Fund-Refund of subsidy-reported--

Ref:--Government Memo No.56722/47-1-C.1.Edn.,dated.14-8-47-

The sum of Rs.3093/- referred to in sub paragraph s III & IV
of para 2 of G.O.No.295 Edn.,dated.20-2-47 was refunded into the Local
Sub Treasury in Challan No.1295 dated.21-3-47 to the credit of
Provincial Funds.

P.S./28-8-47.'P'28.

Compd:

K.R.Chandrasekhara Ayyar
COMMISSIONER &
SPECIAL OFFICER.

the Director of Public Instruction, Madras.
Mr. S.R.U. Savor, M.A., D.Sc., I.E.S.,
Director of Public Instruction.

Dated 30th Octr. 1947.

Subject.

Resolutions--Municipal Elementary School Teachers' Association, Mamargudi.

READ:-From the Commissioner, Mannargudi Municipality, L. Dis.
5843/47 dated 15.10.1947.

Submitted to Government.

For Director of Public Instruction.

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

ks. 31x.

LOCAL ADMINISTRATION DEPARTMENT.

From

Sri.K.R.Chandrasekhara Ayyar,
Municipal Commissioner,
MANNARGUDI.

To

The Secretary to Government,
Public Health Depart-
ment, Fort St. George, MADRAS.

Thro'

The Director of Public Instruction,
MADRAS.

I.Dis.5843/47.

Thro'

The Ex-Officio Chairman,
Municipal Council, MANNARGUDI.

Sir,

Sub:--RESOLUTIONS-Municipal Elementary School Teachers'
Association-Mannargudi-copy of Resolutions dated.
14-7-47 submitted-

I submit herewith a copy of the resolutions adopted by
the Mannargudi Municipal Elementary School Teachers' Association for
the kind information of Government and necessary action.

P.S./16-10-47.'P'21.

Compd;

K.R.Chandrasekhara Ayyar
COMMISSIONER.

Forwarded.

Chairman.

23/10/47

Municipal Elementary School Teachers' ^{Union} Association, Mannargudi.

14-7-47

தீர்மானங்கள்.

1. மதுரையில் வேலைநிறுத்தம் செய்து நகரம் முழுவதும் ஆரம்பித்த நியர்களுக்கு இந்த யூனியன் தனது அனுதாபத்தைத் தெரிவித்துக் கொள்ளுகிறது.

2. வேலையில் நிறுத்தப்பட்ட மதுரை முனிசிபல் ஆரம்ப ஆட்சி நியர்களுக்கும் வேலையைத் திரும்பிப் பெறும் வகையில் எடுத்துக்கொண்டு அவர்களின் நியமனமான கோரிக்கைகளை நிறைவேற்றுவதைக் கவனம் எடுத்துக் கொண்டு இந்த யூனியன் கோட்டுக் கொள்கிறது.

3. சர்க்காரிடமிருந்து வேலையும் ஆட்சியர் களைப் போவதற்கும் இடங்களைத் தவிர்த்தல், பேரன்ஸ், வீட்டு வாடகை அடவான்ஸ் முதலியனவும் திட்டகாசம் விலியுள்ளவர்களுக்கு திரண்டு வந்த சர்வீஸுக்கு ஒரு சம்பள உயர்வு அளிக்கவேண்டுமென்று சர்க்காரை இந்த யூனியன் கோட்டுக் கொள்கிறது.

4. தீர்மானம் ஆட்சி நியர்களுக்கு மது யூனியன் சார்பாக ஆட்சி நியர்களை மருத்துவ சிகிச்சை செய்து தரவேண்டும் என்று தீர்மானிக்கப்பட்டது.

Sd./G. Venkatarao,
Secretary.

Sd./M.T. Srinivasan,
President.
(True Copy) P.T.O. 74

Commissioner
21/1/47

C.No. 56722/47

KK 52
12/11

(X)

pp 1-2 cf
p. 3 cf
page 5 cf

page 6 cf
p. 7 cf
(p. 11 up)

para 50 p. 5 cf
p. 6 cf

para 40 p. 7 cf

para 2 up p. 7 cf

(Abstracted from
Finance)

E.P. Fund - M.C.C. Mannargudi - Revised scales of pay - Adm. expenditure - Enhancement of education - Payment of an advance - Orders issued.

S.O. No. 975 Edu. d. 10.5.47

S.O. No. 1154 Edu. d. 5.6.47

From the Commr. Mannargudi Reply: No. 3943/47 d. 8.7.47

" " " No. 3753/47 d. 18.7.47

" " " No. 3943/47 d. 4.8.47

Order No. 2438 Edu. 8/12-11-47

Under sub-section (2) of section 35 of the Madras Elementary Education Act, 1920, as amended, the Govt. direct the M.C.C. Mannargudi, to alter the rate of levy of the education tax in its area, from $\frac{1}{2}$ of per half year to 1 of per half year on the annual rentals, with effect from 1.10.47.

2. The Govt. sanction the payment, to the M.C.C. Mannargudi, of a subsidy of Rs. 1000 (Rupees one thousand only) towards the payment of dearness allowance to the elementary education staff in the current year. They are also pleased to sanction the payment to it, of an advance of Rs. 2000 (Rupees two thousand - six hundred only) towards the additional expenditure on the revision of scales of pay. An interest of $3\frac{1}{2}$ of p.a. (provisional) will be charged on the advance which should be repaid in three annual instalments, beginning from 1948-49. Repaid

will be charged for all over due instalments if they are not paid before 31st March in each year. 3. Pending the provision in the budget,

The A.G. is authorised to place the amounts 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 expenditure for subsidy will be debited to " 37-b. Education - Primary - Grants to local bodies for Primary Education - I. A. Local bodies. I. Ordinary areas - 4 Teaching ". The expenditure on the payment of advance will be debited to " X L I - Loans and advances bearing interest - p. Miscellaneous loans and

and advances - E. Advances to Local Bodies
to cover ^D Deficits?

4. The Commr and Special Officer,
Mannargudi Mplg. is requested to take immediate
steps to give effect to the revised scales of pay
sanctioned in the G.O. read above. The expenditure
involved should be met from the proceeds of the enhanced
taxation ordered in para. 1 above and from the advance
sanctioned in para. 2 of the order.

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✓ To
The Commr. & S.O.
Mannargudi Mplg.
✓ " Examr. G. P.
Accts.
✓ " D. P. S.
✓ " L. A. Dept.

Government of Madras
Education & Public Health Department
G. O. No. Ms. 2438 Education dated 12th November, 1947.
Abstract:

ELEMENTARY EDUCATION FUND - Municipal Council Mannargudi - Revised
scales of pay - Additional expenditure - Enhancement of education tax -
Payment of an advance - Orders issued.

Read:
G.O.No. 975 Education, dated 10-5-47.
G.O.No. 1154 Education dated 5-6-47.
From the Commissioner, Mannargudi Municipality No. 394 3/47 dated 8-7-47.
" " " " No. 3753/47 dated 18-7-47.
" " " " No. 3943/47 dated 4-8-47;

ORDER:

Under sub-section (2) of section 35 of the Madras Elementary Education Act, 1920, as amended, the Government direct the Municipal Council Mannargudi, to alter the rate of levy of the education tax in its area, from $\frac{1}{2}\%$ per half year to 1% per half year or the annual rentals, with effect from 1-10-47.

2. The Government sanction the payment, to the Municipal Council Mannargudi of an advance of Rs. 2600 (Rupees two thousands six hundred only) towards the additional expenditure on the revision of scales of pay. An interest of $3\frac{1}{2}\%$ per annum (provincial) will be charged on the advance which should be repaid in three annual instalments beginning from 1948-49; Penal interest will be charged at $7\frac{1}{2}\%$ per annum on all over due instalments of they are not paid before 31st March in each year.

3. Pending the provision in the budget, the Accountant General is ~~authorized~~ authorised to place the amount at the disposal of the Council. The Commissioner should present the necessary bills at the Treasury to obtain payment of the amount or to have it adjusted. The expenditure will be debited to "XLI - Loans and advances bearing interest - for Miscellaneous Loans and advances - E. Advances to local Bodies to cover Deficits.

P.T.O.

12

(By Order of His Excellency the Governor).

To
The Commissioner, and Special Officer, Mannargudi Municipality.
The Examiner of Local Fund Accounts.
The Director of Public Instruction.
The Local Administration Departments.

Forwarded / By Order.

KK/

Superintendent.

Supp 1-20 f
C.No. 56722/47

From the Commr. Panwarqudi Rply. C2. 3943/47 d 8.7.47
" " " " B1. 3753/47 d 18.7.47
" " " " C2. 3943/47 d 4.8.47

E. E. Fund - Rel. cl. Panwarqudi -

Revised scales of pay - Additional expenditure

Revised with reference to

the actual opening balance (Rs. 1666-9-11) on 1-4-47, the E. E. Fund Budget for 1947-48 of the Rel. cl. Panwarqudi is expected to close with a deficit of Rs. 1183. The Council was already asked to refund the dearness allowance grant drawn by it last year. The Commissioner Panwarqudi Rply. has not, however, reported whether the amount was refunded. This may be ascertained. The draft memo. below is for approval.

2. The Council is incurring an expenditure of Rs. 18,450 on Salaries and allowances of teachers. An additional expenditure of Rs. 4600 has to be incurred in giving effect to the revised scales of pay sanctioned in G.O.No. 975 Edn. d 10.5.47 and G.O.No. 1154 Edn. d 5.6.47. There will, therefore, be an increase in expenditure by 22% on account of the revision of scales of pay. If provision is made for the additional expenditure, the deficit in the budget will be raised to Rs. 5783.

The rate of education tax levied in the municipality is 1% on the annual rental value of properties and the income derived out of this is Rs. 2690 p.a. If the proposal of the Commissioner to enhance the rate of education tax is accepted it would fetch an additional income of Rs. 8070. The contribution paid by the Govt. under Section 37 of the E. E. Act, will also be increased by Rs. 897. The Council will, therefore, be in a position to balance its

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4005 'A' p. 10 f
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4600
1183
5783 x

page 5 of 5

2940 x p. 5 of 5

250
2690

2690 x 5

2690 x 3

4. The Commissioner and Special Officer, Panwarqudi Municipality is requested to take immediate steps to give effect to the revised scales of pay sanctioned in the G.O. read above. The expenditure involved should be met from the proceeds of the enhanced taxation ordered in para one above and from the advance sanctioned in para 2 of the order.

(By Order of His Excellency the Governor)

M. V. Subramanian,
Secretary to Government.

The Commissioner, and Special Officer, Panwarqudi Municipality, The Examiner of Local Fund Accounts, The Director of Public Instruction, The Local Administration Department.

Forwarded by Order.

Supplementary

budget in future.

4. The Council levies property tax (including education tax) at $19\frac{1}{2}\%$ which is beyond the reasonable limit for a municipality of this type. It is, therefore, doubtful whether it would be possible to raise the taxation further. L.A. may advise. Council also be permitted

2-A. may advise S. The Council may be permitted to adjust to its E-E Fund, a sum of Rs. 171-12-0 which is the balance of the Treas. Toll Compensation grant due to ^{it} ~~the~~ Council. The deficit will then be reduced to Rs. 5611. L.A. may be requested to state whether the Council can adjust to its E-E Fund any further amount from the Treas. Toll Compensation grant during the current year. If the deficit cannot be ^{abridged} ~~reduced~~ by enhancing the rate of tax or ^{by} adjustment from the Treas. Toll Compensation grant or by ~~an~~ ^{an} additional contribution from its general funds, ~~an advance~~ ^{an advance} ~~on account~~ ^{on account} equal to ~~the~~ ^{the} anticipated net deficit may be paid from the Provincial funds.

b. L. A. and Finance may see.

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LA

LA D-82

E. L. H. H. O. W.

56722 / 47-101

19.8.47

The Mammagudi mel has not yet
in respect to the revised scales of pay
general staff for lack of enough funds.

As above. In the ~~present~~ file re. revision of rate of pay to the staff it has been decided that the question of enhancing the rate of ~~staff~~^{property} tax should be left to the new Council when it takes up office.

The entire amount for Compensation sanctioned to
it in 1947-48 is required for wiping off the deficit in the Genl
Account and no additional contribution from Genl Fund is
also possible as it is expected to close with a small balance Rs. 816.
Throby S. Balu

ez Rn 816.
Through E: Balm
6/26/12 201817

A circular stamp from the Local Administration Department, Hyderabad. The text "LOCAL ADMINISTRATION DEPT." is curved along the top inner edge, and "HYDRABAD" is curved along the bottom inner edge. In the center, the number "29858" is stamped above the date "20 AUG 1947". The word "SECRETARIAT" is curved along the bottom outer edge. There are small decorative symbols on the left and right sides of the stamp.

There is no scope to raise the rate of the tax on property further in this reply - to meet the deficit referred to. The other alternative proposals at Annex 2 above ~~cannot~~ be adopted/accepted are not feasible of adoption. A grant is necessary to wipe off the deficit

Mr 26/842 Fin

of the M.L.C. Mammargudi Finance (Expr-A) dept.

The E.E. Fund Budget for 1947-8 is expected to close with a deficit of Rs 1,183. The additional expenditure on account of ~~giving effect to~~ ^{the} revision of scales of pay of the E.E. staff is stated to be Rs 4,600. When this additional expenditure is taken into account, the Budget for 1947-8 will be expected to close with a deficit of Rs 5,783. The question ~~is~~ for consideration is how this deficit can be made good.

2. The Commissioner and the Special Officer of the Mannar-gudi Municipality has proposed that the Edn. tax which is ^{now} levied at present at 1% p.a. on the annual rental value of ~~the~~ ^{may be raised} properties ^{to 4% p.a.} If the proposal of the Commissioner is accepted, the additional income that may be derived will be Rs 8,070. L.A. have stated that it has been decided that the question of enhancing the rate of property tax (including education tax) should be left to the new Council when it takes up office. L.A. therefore consider that there is no scope to raise the ^{that} rate of the tax and ^a grant is necessary to wipe off the deficit.

3. It is submitted that Govt. have already agreed to the principle of giving local bodies advances from provincial funds for one year in order to enable them to meet the additional expenditure involved in paying teachers in elementary schools on the revised scales of pay - see para 5 of G.O. 975 Edn. dated 10-5-47. However in the present case, Finance may suggest that the education tax be increased at least to 2 1/2%^{b.a.} in

P.T. 10

In this case there will be an additional income of about Rs 3,000 and the advance to be granted from provincial funds may be restricted to Rs (5,783 - 3,000) 2,783. E.P.H. may be requested to consider this suggestion as well as the question whether the Council will be in a position to repay the advance in consultation with L.A.

PA A
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16. 2008 Secy
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E.P.H.

E.P.H.(C1)

Please see the notes of L.A. and Finance from page 2 ante. It is clear that there is an immediate need to enhance the rate of education tax in this case. For orders whether this Dept. may agree to the suggestion of Finance at M' on page 3 ante.

2. Orders have since been issued in G.O.No. 2035 Edu-d 19.9.47, directing certain local bodies to grant advance increments to the E.E. staff in their employ. As the Mcl. cl. was not included in the list appended to the G.O. no additional expenditure need be incurred in this respect.

3. It may be expected that the elected council, when it begins to function, will take steps to augment its resources and improve its financial position, enabling it to repay the advance that may be granted now. If the financial condition of the Council continues to be what it is now, it is not likely that the Council will be able to repay the advance in a period of two or three years. In any case an advance must be given this year, even if the rate of education tax is enhanced to 2% as suggested by Finance.

4. L.A. and Finance may see again. These Dept. may be requested to treat the case as specially urgent, as orders must be issued before 30.9.47, if it is ultimately decided to increase the



23/9/47

(F)

Page 2 of 2
The rate of education tax is to be increased to 2% from 1% from 1.10.47. This is a very important matter and the Council should be asked to consider it carefully. The advance should be granted as soon as possible.

11.9.47

rate of education tax with effect from 1.10.47.

11.9.47
23.9.47

23.9.47

23.9.47

L.A.

E.P.H. No. 20.

56722/47-341

23.9.47

23.9.47



23/9/47

[Previous note of this Dept. at M 2-3 ante]

Property tax is now levied in the Mammagudi mpty at 19 1/2% p.s. which is already a high rate for a mpty of this type. If the rate of edu. tax is increased to 2% as suggested by Fin at M on p 3 ante it will be increased to 20 1/2% p.s. which will be too high a rate. Further the new cl. will shortly be taking up office and it seems that it will not be proper at this juncture to increase the rate of tax. As already decided in the file relating to revision of scales of pay to the general staff the question of increasing the rate of tax may be left to the new Council. With these remarks the file may be returned to E.P.H. No.



X

24/9/47

This Dept. need not object to the increase in the proposal to increase the rate of Edu tax to 2% from 1.10.47.

24.9.47

E.P.H.

The rate of education tax may be enhanced from 1% p.a. to 2% p.a. with effect from 1-10-47. The additional income from this source will be only Rs. 1345. during the current year. The additional liability on the Pral. funds by way of equivalent contribution, under Sec. 37 of the M. E. E. Act, will be about Rs. 448. But this amount will, actually, be paid to the Council only next year.

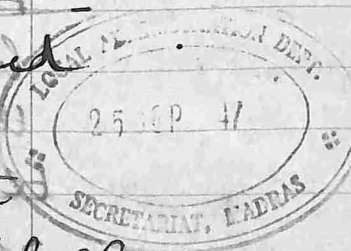
2. If the Council is prepared to pay advance increments to its E. E. staff, with reference to No. 2035 E. E. 19.9.47, it may be paid an advance of Rs. 4000 to be recovered in ^{suitable} instalments beginning from the next year.

3. Finance may see a gain. L.A. and Finance may see a gain. L.A. and Finance may see a gain.

Even after the proposed increase in the rate of tax, the financial position of the m.p.c. will be unsatisfactory both in the E. E. fund and the General Ed. This dept. may therefore suggest that the question of grant of advance increments to the E. E. staff ^{of this month} should be deferred till ~~ways and means~~ the finances of the m.p.c. are actually stabilised.

Previous Fin. note on pp 3.4 above and notes following may be perused. In the circ. stated above the proposal of L.A. or A. above may be agreed to in Fin. 26.9.47

E2H No. No. 56722-2C1 28-9-47



The estimated expenditure on revision of salaries alone is Rs. 3430 for twelve months. The enhancement of Pension required for the purpose is about 1 1/5% p.a. The extra cost of weightage for service for service will be about Rs. 510 p.a. and the enhancement required for this purpose will be about 5% p.a. Thus the entire additional expenditure ²⁷ can be met by enhancing the rate of education tax by 1 1/2% p.a.

2. Finance have agreed to the enhancement of rate by 1% p.a. with effect from 1-10-47. L.A. have no objection to this proposal. The Rd. Comm. has been asked not to issue demand notices for property tax until further order after the increase of tax, the Council will have to be paid an advance of Rs. 2600, in the current year, towards the expenditure on salaries. L.A. and Finance have ^{no objection} agreed to this.

3. As regards the grant of advance increments L.A. and Finance suggest that the question may be deferred, till the financial position of the m.p.c. is improved. For orders whether the suggestion may be accepted.

4. The Council incurs an expenditure of Rs. 7700 on the payment of dearness allowance to the E. E. staff. The anticipated deficit in the current year is Rs. 1183, which should be met by the payment of a subsidy from the Pral. funds. An advance subsidy of Rs. 1000 may be paid now with the concurrence of Finance.

5. Subject to the orders on approval, above a draft order may see prior to circulation.



May be perused and passed on to Finance 4.10.47

7 in. (Exp A)

(Please see the previous 7 in. note on pp. 3 & 4 above and the notes following.)

The proposal to sanction an advance of Rs. 2000/- to the Harnanagudi M. d. repayable in 3 annual instalments with interest at 3 1/2% (per cent.) may be accepted.

As regards the proposal to pay a subsidy of Rs. 1000 during the current year towards the anticipated deficit on account of the payment of Government of India that the subsidy of Rs. 1800 sanctioned in Jan'y '47 resulted in a surplus of Rs. 1667/- This deft. may be advised that the question of sanctioning any subsidy may be considered as regards the R.E. for 1947-8 when a more reliable data will be available. Subject to the above remarks

the draft order may be accepted.

15.X.47

Co's 15.11.47

for

17/11/47

L.A.

L A D

Seen

20.11.47

Exp A

Exp A (co)

AN

Notes from page 7 anti may be read. The suggestion of Finance at '2' may be accepted. Necessary alterations have been made in the draft order submitted

The draft as altered may issue after 2.10.47

28.10.47
28.11.47

29/11/47

29/11/47

(Co)

M. (L.A.)

10/11/47

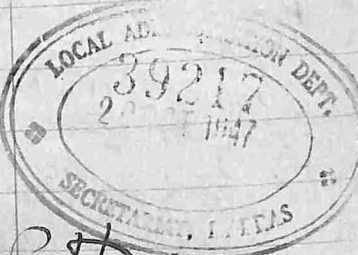
15A

(9.11.47)



12/11/47

Fin. No. 59632 EA-1
17.10.47



para 2 exp 7

para 2 exp 7

11 exp 1 of 4
20.2.47

11 Z

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