

Education and Public
Health

(1947) Department.

No.

SERIES.

G.O. No. 2564 Edn.

Dated 29. 11. 47.

[Despatch Abstract.]

Schools - Elementary - Dt. Bd., Coimbatore -
Revised scales of pay for teachers - Enhancement of
rate of education tax - orders passed.

Back Papers.

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

Further Papers.

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

C. 32

In reply, please quote number, date and short title.

LOCAL ADMINISTRATION DEPARTMENT.

Received _____ Registered _____

From (Name) F.W.A. Morris, Esq., I.C.S.,

(Designation) Collector & Special Officer,

Post Box _____, (Station) District Board, Coimbatore.

Telegraphic Address _____



The Secretary to the Government of Madras, Education & Public Health Department, Madras.

Thro: The Director of Public Instruction, Madras.

Rec. No. 14880/L.2/47 dated 6-8-1947.

Sir,

Sub:

- Ref: (1) G.O.No.975 Edn. dated 10-7-1947.
(2) G.O.No.1154 Edn. dated 5-6-1947.
(3) G.O.No.Mis.1500 Edn. dated 10-7-47.

ENCLOSURES _____

SPARE COPIES _____

Orders allowing revised scales of pay to the teachers working in the Elementary Schools under the Board have been issued. The additional expenditure involved for paying the teachers in Elementary Schools on the revised scales of pay and for allowing advance increments in the revised scales of pay contemplated in Government Memorandum No.22312--1-G. dated 27-6-1947, is estimated at Rs.2,20,000/-- as per details furnished below:-

	Amount paid at present rates.	Amount paid at revised rates.
1. Ayanashi Taluk	Rs. 3,139--0--0	Rs. 5,946--8--0
2. Bhavani Taluk	3,713--0--0	4,409--8--0
3. Coimbatore Taluk	8,842--0--0	10,801--0--0
4. Dharapuram Taluk	2,923--0--0	3,544--8--0
5. Erode Taluk	5,280--0--0	6,555--8--0
6. Gobichettipalayam Taluk	5,440--0--0	6,536--8--0
7. Kollegal Taluk	4,345--0--0	5,188--8--0
8. Palladam Taluk	4,585--0--0	5,555--0--0
9. Pollachi Taluk	5,168--8--0	6,223--0--0
10. Udumalpet Taluk	3,547--0--0	4,256--0--0
11. Muslim schools	1,360--0--0	1,787--0--0
	48,145--8--0	58,803--0--0
		48,145--8--0
	Difference.	10,657--8--0

Add amount required for payment of advance increments to teachers in Elementary Schools in the revised scales of pay contemplated in Government Memorandum No.22312--1--G dated 27-6-1947.

	3,945--0--0
Total	14,602--8--0
For 15 months from 1-1-1947 payable during the current year	2,19,037--8--0 or 2,20,000--0--0

While passing orders on the Budget of the Elementary Education fund of the District Board for 1947--48 in G.O.No. Mis.1500 Edn. dated 10-7-1947 the Government have directed that the Education Tax levied in the area of the District Board be raised from 14 to 17 pies in the Rupee of land Revenue from 58.1/3 to 70.5/6 per cent of the land cess with effect from fasli 1357 with a view to enable the District

Board to meet at least a portion of the cost of the revision of pay of teachers in Elementary Schools under the District Board as from 1-1-1947. By doing so the Board will derive an additional income of Rs.39,000/- from enhancement of Education Tax for 9 months in 1947--48. The matter is being taken to the notice of the Board at its next sitting for consideration.

The estimated extra cost for paying the teachers in the Elementary Schools on the revised scales of pay is Rs.2,20,000/-. After deducting the additional income of Rs.39,000/- derived from the enhancement of Education Tax, the net extra expenditure involved on the revision of scales of pay of teachers will be Rs.1,81,000/-. This sum of Rs.1,81,000/- has to be advanced to the District Board immediately to be recovered, if need be, after the possibilities of enhancing the receipts under the Elementary Education account of each local body are explored. I request that early orders may be passed sanctioning the advance of Rs.1,81,000/-

The Director of Public Instruction has remarked on the Budget Estimate of the Elementary Education for 1947--48 that accommodation in 177 boys and 8 girls schools is inadequate; Staff in 66 boys and 1 girls schools is inadequate; and a good number of schools are lacking in articles of equipment. These are of course facts but without adequate funds, it is not really possible to rectify these numerous defects. The existing rate of Education Tax of 14 pies in the Rupee is very heavy and it is already increased to 17 pies. The adjustment of heavy amounts from the Toll Compensation Grant to Elementary Education fund last year and this year, in addition to the usual yearly contribution of Rs.79,396/- is a big drain on the General Fund and the services and commitments under General Fund are naturally very affected. The Government have necessarily to come to the rescue of Local Boards, in order to help them to stabilise the unsatisfactory condition of the Elementary Education funds under the Local bodies. This Board has been pressing year after year for the cancellation of the amendment to Sec.37 of the Elementary Education Act which took away the obligation on the part of the Government to contribute an amount equivalent to the proceeds of the Education Tax collected. The Government may kindly consider the possibilities of withdrawing the recent amendment and of taking up obligation on their part to pay as contribution, an amount equivalent to the proceeds of the Education Tax. This will certainly go a great way to improve the finances of the Elementary Education Funds under Local Bodies.

esc.8/8

N. K. S. Swami
For Special Officer, District Board.

R.O.P.No. 20 B.3/46-47.

Office of the Director of Public Instruction, Madras 19--8--1947

Submitted with reference to para 6 of G.O.No. Ms 1500 Edn., dated 10th July 1947.

P. M.
For Director of Public Instruction.

To
The Secretary to Government,
Education and P.H. Dept.,
MADRAS.

P.R.K. 20/8/47

C.F. 32.

In reply, please quote
number, date and
short title.

LOCAL ADMINISTRATION DEPARTMENT.

Received.....Registered.....

From (Name) F.W.A. Morris, Esq., I.C.S.,

(Designation) Collector & Special officer, District Board,

Post Box 42, (STATION) COIMBATORE,

Telegraphic Address "BOVILLUS"

To

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

Roc.No.14880-E2/47 dated 23-9-1947.

Sir,

Sub: EDUCATION - Elementary schools - Scales of pay
for revision - Advance towards extra cost -
proposals -

Ref: This office Roc.No.14880-E2/47 dated 6-8-1947.

ENCLOSURES

SPARE COPIES

I request early orders sanctioning the
subsidy referred to in G.O.No.975 Edn.,
dated 10-7-1947.

sgk/24-9.

8/24/9

N. K. S. Swami
FOR SPECIAL OFFICER, 25/8/47
DISTRICT BOARD,
COIMBATORE.

E & P. H. (B2)

The main file has been sent to L.A. and Finance for remarks on 10.9.47. This may lie over till the return of the file. fine R.

3/29.9.47. 2/29.9.47)

m/30/9/47

a bank is
run of Rs 29000 note
available from the increase of
rate of 25.5% to
17 pias

Education and P.H. (B.37) Dept.

Subject: Schools - Elementary - Dt. Bd. Coimbatore (H)

Revised scales of pay for teachers- Enhance-
ment of rate of education tax - ~~Grant of~~
~~subsidies and advance~~ - Orders passed.

Reference: From the Spl. Officer, Dt. Bd. Coimbatore,
~~R.O.~~ No. 14880/E.2./47 dated 6-8-47.

ORDER/MS. NO. 2564 EDN. DATED 29.11.47

The Govt. observe

From the particulars furnished by the Special Officer
Board, that ~~the extra cost on account of the revised~~
Coimbatore, ~~the extra cost on account of the revised~~

scales of pay for teachers in elementary schools and
the grant of advance increments to them will be about
Rs 2 lakhs in 1947-48. The request of the Special Officer
that a contribution should be paid from provincial funds
towards the entire proceeds of Education tax realised by
the District Board will not be accepted. The Govt.
consider that the rate of education tax should be raised
upto 24 pies to provide funds for meeting the cost of
revision of salaries.

2. Under sub-section (2) of section 35 of the Madras
Ele. Edn. Act, 1920, the Govt. direct that the rate of
education tax levied in the area of the Dt. Bd. Coimbatore,
be raised from 17 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 Dt. Board
and to forward to Government within a month from the
date of this order a copy of its resolution resolving
to levy education tax at the enhanced rate of 24 pies.
Credit may provisionally be taken for the addl. income
of Rs 91000 which the Dt. Bd. may derive from the enhance-
ment of the tax for nine months in 1947-48. The addl.
income ~~xx~~ from the enhancement of the education tax
will not be sufficient to meet the entire expenditure
on the revision of salaries in 1947-48. ~~Therefore~~ A sum
~~still be a gap of Rs 70000~~ may still be required.

3. The Government direct that an additional contribution of Rs. 70000 may be made from the general funds to the E.E. fund for the purpose referred to above.

27.11.47
28/11/47
W. (H. M.)

To:
The Spl. Officer,
Dt. Bd.
COIMBATORE.

The D.P.G.
The Accountant General
(Through)
L.A. department.

C.F. 32.

In reply, please quote
number, date and
short title.

LOCAL ADMINISTRATION DEPARTMENT.

Received _____ Registered _____

From (Name) F.W.A. Morris, Esq., I.C.S.,

(Designation) Collector & Special officer, District Board,
42. COIMBATORE.

Post Box _____, (STATION) _____

Telegraphic Address "BOVILLUS"

To

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

ROC. No. 14880-E2/47 dated 19-12-1947.

Sir,

Sub: EDUCATION - Elementary - Schools - District Board
Coimbatore - Revised scales of pay for teachers -
Enhancement of rate of Education Tax - District
Board Resolution - Submitted -

Ref: G.O.Ms.No.2564, Education dated 29th November, 47.

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As called for by Government in paragraph 2 of
G.O.Ms.No.2564-Edn., dated 29-11-1947, I forward herewith
a copy of Resolution No.1034, dated 19-12-1947 of this
District Board sanctioning the levy of Education Tax at
the enhanced rate of 24 pias in the rupee of land revenue.

sgk/19-12.

M. K. Keshava Swami 19/12
FOR COLLECTOR & SPECIAL OFFICER
District Board,
Coimbatore.

Proceedings of the Collector & Special officer,
District Board, Coimbatore dated
19th December, 1947.

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READ:

1. G.O.No.1154 Ean., dated 5-6-47 sanctioning revised scales of pay to the teachers working in Elementary schools under the District Board to take effect from 1-1-1947.

2. G.O No.975, dated 10-5-47 proposing to advance money to the District Boards to cover the extra cost involved in giving effect to the revised scales of pay.

3. This office letter Rec.No.14880-E2/1947 dated 6-8-47 to the Government applying for an advance of Rs.1.62 lakhs to meet the extra cost involved in giving effect to the revised scales of pay and in giving weightage of service.

4. G.O.No.Ms.2564-Ean., dated 29-11-1947 directing that, to make up a portion of the above amount of Rs. 1.62 lakhs, the Board may raise the rate of Education Tax levied in the district from 17 to 24 pies in the rupee of the land revenue with effect from fasli 1357 and calling for a resolution of the District Board resolving to enhance the rate of levy of Education Tax from 17 to 24 pies in the rupee of land revenue with effect from fasli 1357.

District Board Resolution No.1034.

SANCTIONED.

(Sd) F.W.A.Morris,
Collector & Special officer,
District Board,
Coimbatore.

/True copy/

sgk/19-12.

For Kestraswami 19/12/47
FOR COLLECTOR & SPECIAL OFFICER
District Board, Coimbatore.

Memorandum No. 10009432/47-1 Edn. dated 5.1.48. (7)

Sub:- District Board, *Coimbatore* - Levy of Education tax at enhanced rate.

Ref:- From the Spl. Officer, Dt. Board, *Coimbatore*

Roe. No. 114880/47-1 dated 19.12.47

A copy of para 2 of G.O.No. 2564 Edn., dated 29.11.47 and a copy of the Resolution No. 1034, dated 19.12.47 of the Dt. Board, *Coimbatore*, submitted with the letter of the Spl. Officer read above, are forwarded to the Collector of *Coimbatore* and he is requested to arrange for the collection of education tax at the enhanced rate of 24 pies in the rupee of land revenue with effect from Fasli 1357 and for the adjustment of the additional income due for nine months in 1947-48 to the credit of the District Board in the usual manner, before the close of the financial year.

To

The Collector, (with encls.)

The Spl. Officer, Dt. Bd., *Coimbatore*

" D.P.I.

" Exr. of L.F. Accts.

2/1/48

3.1.48

5/1/48

Sub: Introduction of revised scale of pay. - ⑧

From the Special Officer, Dt. Bd., Coimbatore, No.14880 E2/
47 dated 6.8.47.

In passing orders on the ~~Dt. Bd. Ele. Edn.~~ Fund Budget of the Dt. Board, Coimbatore, 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 extra income from tax.

(1) above.

The Special Officer has forwarded the resolution. Instructions have been issued to the Collector regarding the collection of tax. ~~below is for~~ *at the enhanced rate* *order for the edn. income from the tax the budget does not*
(2) above. *net balance*

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 Rs.1.50 lakhs, without taking into account the additional expenditure due to the grant of advance increments. If advance increments are also to be given, the total additional cost of revision will be about Rs.2 lakhs. The recurring additional cost *in future years* will be Rs.1.76 lakhs.

2. The question for consideration is how the extra cost is to be met. The orders of Govt. are that the extra cost be met by local bodies from their own funds. The Special Officer suggests that the restriction imposed on the payment of contribution in respect of education tax by the Amendment Act of 1941 may be removed and ~~these~~ *the* contribution may be all in respect of the entire proceeds. Submitted that the suggestion does not seem acceptable. If an exception is made in the case of the Dt. Board, Coimbatore, it will have to be extended to local bodies also, and the commitment to Govt. will be very large. It is presumed that the Special Officer has no ~~other~~

* Rs.60 lakhs

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EQ P. H. U. O. 673958/11
10.9.47

LOCAL ADMINISTRATION DEPT.
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$\text{Fini}(\text{Exp} A)$

2 The proposal in this file relates to the payment to the Coimbatore District Board, of an advance of Rs 1.81 lakhs to enable it to meet the extra cost on account of the revision of pay of its staff. E & P.H. have stated that the Board will not be in a position to repay the advance, if sanctioned, from the

PLAN

EPH Secretary's
remarks on the
margin of p 2 above

A on p3 also

Amp 25

Bmp 2 a/b

have not offered his remarks
specifically on this point. neither is it

4. Extra^r submitted that
in the circumstances, it seems that
enhancement of tax will appear to
be the best course that may be adopted,
as it will ^{enable} the District Board to ^{at} ~~bring~~
~~maintain~~ its meet. after extra cost on account
of increase of salaries in future years.
The Finance Commⁿ ~~therefore suggest~~
~~to consider~~ that the question of enhancement
should be considered in
consultation with L. Amihangwa Samulibba.

~~APR~~ APR. I
~~TR(10-6)~~
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(19/11/11)

The L. A. department have noted that an advance may be paid from provincial fund ^{know} ~~on~~ the expenditure involved on account of revision of salaries and that the annuity or the advance may be met from general funds. The Finance department however suggests the question of enhancement of ^{of} tax may be considered, as an ^{the} additional expenditure on revision of salaries is a recurring feature and ^{as the} a payment of an advance ^{the year} will not solve the problem. It is true that the Education tax may be raised during 1948-49 if not this year. As the L. A. department have agreed to the repayment of advance from general funds the question of enhancement of tax may perhaps be postponed to 1948-49. The file may be circulated for advice whether an

E.E. Fund. They propose that if there are any other sources from which repayment can be made, the advance can be given and enhancement of Education tax put off. L.A. recommend that the Dist. Board may be given an advance of Rs 1.81 lakhs and state that the amount required for the repayment of the advance can be met from the General Account.

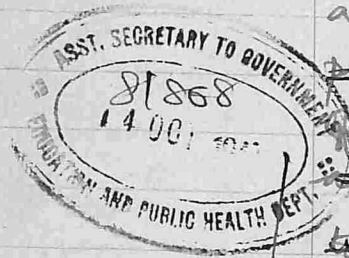
3. As observed by E.P.H. the expenditure involved, in the present case is of a recurring nature and payment of an advance for 10 years will not solve the problem unless L.A. can give an assurance that a contribution from the Genl. Account will be made every year to cover the recurring cost on this account. A real problem will really lie in augmenting the resources of the local body or in cutting down its expenditure to such an extent as to leave enough surplus to meet the extra cost and to pay back the advance. E.P.H. have suggested that the education tax may be raised from 17 pias to 32 pias per rupee from 1.7.47 if an advance is not feasible. L.A.

E.P.H. Secretary's remarks on the margin of page 2

A in p3 above

G in p25

B in p2 above



No. 56455 Z A 1
12.10.47

have not offered their remarks specifically on this point. It is not a point which is raised in the circumstances and it seems that enhancement of tax would appear to be the best course that may be adopted as it will be the duty of the Dist. Board to consider the matter after the Govt. has taken action on the recommendation of the Finance Department.

4. It is submitted that in the circumstances it is not possible to enhance the tax at once. The Finance Department suggests that the question of enhancement of tax may be considered in consultation with L.A. and the question of enhancement of tax may be considered in consultation with L.A. and the question of enhancement of tax may be considered in consultation with L.A.

The L.A. department have noted that an advance may be paid from provincial fund on the expenditure involved on account of revision of salaries and that the annuity on the advance may be met from general funds. The Finance Department however suggests that the question of enhancement of tax may be considered as an additional expenditure on revision of salaries is a recurring feature and a payment of an advance will not solve the problem. It is true that the Education tax may be raised during 1948-49 if not this year. As the L.A. department have agreed to the repayment of advance from general funds the question of enhancement of tax may perhaps be postponed to 1948-49. The file may be circulated for orders whether an

advance should be given this year as suggested by 1. A & whether the rate of Edn. tax may be raised from this year itself.

2. If education tax is to be increased, it will be sufficient if the tax is raised to 24 1/2 pies ~~and~~ instead of 32 pies as originally proposed, as Secretary has since recorded the view that it will be sufficient if the tax is raised just to meet the cost of revision of salaries. If the rate of tax is raised to 24 1/2 pies the position will be as follows:-

1) Additional expenditure on revision of salaries and advance increments.	200000	1.76 lakhs.
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2) Additional income from tax as already ordered. (14 to 17 pies)	39000	52 lakhs
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3) Additional income if the tax is raised to 24 1/2 pies	95000	1.29 lakhs.
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4) Surplus or deficit	- 63000	+ 3000
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If the Edn. tax is raised to 24 1/2 pies an advance of Rs. 63000 may be paid in the current year, the annuity being met from the general funds.

circulation - 1131 in 10.10.47

LOCAL ADMINISTRATION DEPT.
39867
27.10.1947
SECRETARY, MADRAS
E & P. H. O. 17395 B2/107
27.10.47.

11) Advance

[Previous note of this Department dated 2.3.47] This Dept may agree to the ^{suggestion} proposal of the E & P. Dept to increase the rate of Edn. tax to 24 1/2 pies from this year and to the payment of an advance of Rs. 63,000 from prov. funds. The annuity for an advance of Rs. 63,000 repayable in 5 years with interest at 3 1/2% per annum comes to Rs. 13953. As the E & P. account will have a surplus of Rs. 2000 from 1948-49 owing to the increase in the rate of Edn. tax to 24 1/2 pies, this Dept may agree to the payment of Rs. 10953 from the general funds towards the payment of this annuity for the advance. E & P. may be informed accordingly.

Bank

21.10.47

The proposals of

Besides the recurring extra cost of Rs. 1.76 lakhs a year due to pay revision, the E & P. Fund already works at a deficit of Rs. 4.5 lakhs which was made up this year by drawing on the arrears toll compensation. As the arrears toll compensation will cease from 1949-50, the increase in the rate of Edn. cess in this case is inevitable sooner or later. So, this Dept may agree to increase in the rate of Edn. cess from this year, but the increase may be to the round figure of 24 pies instead of to 24 1/2 pies. Then, the deficit in the current year will be Rs. 70,000 in round figures in the E & P. Fund. No advance need be sanctioned towards this deficit. In its General Fund

Excluding transfer to Capital.

31.10.47

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12/11/20
12/11/20

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