

L-884 (1947) Department.

Ms. SERIES.

G.O. NO. 2688 Edu.

Dated 16 - 12 - 47

[Despatch Abstract.]

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
"	397	Edu.	4.3.47				

Further Papers.

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

L.Dis.No.11404/47

Municipal Office,
Conjeeveram, 7-8-1947

From

Sri P. Doraiswami Mudaliar, B.Sc.,
Commissioner, & Special Officer,
Conjeeveram Municipality.

To

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

Sir,

Sub: Education - Elementary - Revision of scales of
pay - Additional expenditure.

Ref: Government Memorandum No.52511/47-1-C1 Education
dated 26--7--1947.



I am submitting below the information called for by
Government in the memorandum referred to above.

64422

- (1) The actual opening balance of the Elementary:
Education Fund on 1--4--1947 ... Rs.1883--8--4(Plus)
- (2) The additional expenditure on account of the
revision of scales pay which should include
expenditure on giving retrospective effect
to the scales from 1--1--1947 ... Rs.11,000/-
- (3) The anticipated closing balance for 1947-48. Minus Rs.27,950/-
- (4) Proposals for avoiding the deficit:

The tax for general purposes is now levied at 23 1/3%
per annum. This is a very high rate. Therefore it is not
possible to raise the rate of tax any further under the Ele-
mentary Education Account. The contribution from the General
funds to the Elementary Education fund has increased from year
to year. During 1946-47 the contribution to Elementary Educa-
tion fund was Rs.20,100/- which is a very heavy strain considering
the general financial position of the Municipality. As such
no further increase in the amount of contribution appears feasible.
In the circumstances, I submit for consideration of Government
the urgent need for adequately raising the grant under section
37 of Elementary Education Act on a permanent basis to enable
the council to meet the largely increased expenditure under Ele-
mentary Education which is mainly due to the payment of dearness
allowance, revised scales of pay, and increase in the staff con-
sequent on the increase in the strength of schools.

- (5) Rate of Education tax now levied in
the Municipality:

2 1/3 per cent per annum.

J. Wanihwar
Commissioner & Special Officer.

rb.7p
7.8.47
Enc. Nil.

From

Sri P. Doraiswami Mudaliar, B.Sc.,
Commissioner, Conjeeveram
Municipality.The Secretary to the Government of Madras,
Education & Public Health Department,
Fort St. George, Madras.

Thro' The Chairman, Municipal Council, Conjeeveram.

Sir,

Sub: ESTABLISHMENT - Education - Elementary
Grant of advance increments to teachers
in revised scales - instructions solicited.

Ref: G.O. Ms. No. 2035 Education, dated 19-9-47.

In para 3(c) of the above Government Order, Government have directed that the teachers shall be granted advance increments in the manner specified therein. In the last para of the same Government Order, it is ordered that the additional expenditure involved on account of the grant of advance increments should be met entirely from the Elementary Education Fund of the local body concerned and that no subsidy will be paid by Government. The Elementary Education Account of this Municipality for the current year is expected to close with a deficit balance of Rs. 27,950 and the grant of advance increments to teachers (who have put in not less than 4 years' service in the scales of pay which were in force on 31-12-46) will increase the deficit by about Rs. 3,000/-. It is not therefore possible to meet the expenditure from the Elementary Education funds. It is not also possible to increase the contribution from the General Funds.

I request that the Government may be pleased to sanction a subsidy to meet this expenditure. I request to be informed whether the Municipal council has the option to keep the grant of advance increments in abeyance till the financial position of the council improves.

P. Doraiswami
Commissioner.

Forwarded

M. M. M. M.
Chairman.

rb. 30a *201*
30/10

31/10/47

C.No. 64422/47

not put up

(C)

page 10 f

64422 B.K. No.

17

21-65

8-2-47

120 Expenditure

8893 Receipts

1027 or 6000

Education and P.E. (C.I.) Department.

Elementary Education Fund - Municipal Council, Cojimararam,
Revised scales of pay and grant of advance increments -
Additional expenditure - Enhancement of education tax -
Payment of advance and subsidy - ORDERS PASSED.

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

G.O. 2035 Edn. dated 19-4-47. 1154 Edn. dated 5-6-47.

From the Commissioner, Cojimararam

11404/47 dated 7-8-47

Municipality No.

Order/Ms. No. 3688

Edn. Dt. 16-12-47

Under sub-section (2) of section 35 of the Madras Elementary Education Act, 1920, as amended, the Govt., direct the Municipal Council, Cojimararam, to alter the rate of levy of the Education Tax in its area from $2\frac{1}{3}$ per cent per annum to $4\frac{5}{6}$ per cent per annum, on the annual rental value of properties, with effect from 1-10-47.

2. The Govt. are pleased to sanction the payment to the Municipal Council, Cojimararam of a subsidy of Rs. 11,300 (Rupees eleven thousand ^{and} three hundred only) towards the grant of ^{clearance allowance} to the elementary education staff in the current year. They are also pleased to sanction the payment of an advance of Rs. 6,000. (Rupees six thousand only) towards the addl. expre. on the revision of scales of pay and the grant of advance increments to the ^{elementary education} staff. Interest at 3% per cent per annum (provisional) will be charged on the advance, which should be repaid in three annual instalments. Penal interest will be charged at 7% per cent per annum on all over due instalments if they are not paid before the 31st March in each year.

3. Pending the provision of funds in the budget the A.G. is authorised to place the amount at the disposal of the council. The Commr. should present the necessary bills at the Treasury to obtain payment of amounts or to have them adjusted. The expre. on the payment of the subsidy will be debited to "37-L-Edn.

B.t.a

- Primary-Grants to Local Bodies for Primary Education- I-A-Local Bodies -I-Ordinary Areas - 4 -Teaching" and that on the payment of advance will be debited to "XI- Loans and Advances bearing interest - f- Miscellaneous Loans and Advances - E- Advances to Local Bodies to cover Deficit?"

4. The Commr. Conjeevaram Municipality

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

read above. informed that the additional expenditure on the revision of scales of pay and the grant of advance increments of the enhanced rate of education tax ordered in para. 1 above and the advance sanctioned in para. 2 of the order. No advance will be paid by the Govt. in future towards the addl. expenditure, which should entirely be met by the council, from its own funds.

W
9.12.47

2/12/47

19/12/47

To the Commr. Conjeevaram
Municipality
thru 'Fin.
" L.A. Dept.
" Exr. of
" L.F. Accts.
To the D. P. S.

GOVERNMENT OF MADRAS
Education and Public Health Department.
G.O. No. 2608 Education dated 16th December 1947

ADVERT
Elementary Education Fund - Municipal Council, Conjeevaram, Revised scales of pay and grant of advances increments - Additional expenditure - Balance of education tax - Payment of advance and subsidy - - - - -
Read the following:

G.O. No. 975 Education dated 10-5-1947.
G.O. No. 19-3-47 Education 4/ 5-6-1947
From the Commissioner, Conjeevaram Municipality, No. 1140/47 dated 7-6-1947.

ORDER:-

Under sub-section (2) of section 35 of the Madras Elementary Education Act, 1920, as amended, the Government direct the Municipal Council, Conjeevaram, to alter the rate of levy of Education Tax in its area from 2 1/3 per cent per annum to 4 5/8 per cent per annum, on the annual rental value of properties with effect from 1-10-47.

2. The Government sanction the payment to the Municipal Council, Conjeevaram, of a subsidy of Rs. 11,300 (eleven thousand and three hundred only) towards the grant of dearness allowance to the elementary education staff in the current year. They also sanction the payment of an advance of Rs. 4,000 (four thousand 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 percent per annum (provisional) will be charged on the advance, which should be repaid in three annual instalments. Penal interest will be charged at 7 percent per annum on all instalments over due if they are not paid before the 31st March in each year.

3. Pending the provision of funds in the budget the Assistant General 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 expenditure on the payment of the subsidy will be debited to "37 I-Education - Primary Grants to Local Bodies for Primary Education - I-Local Bodies - I-Ordinary Areas - I-Teaching" and that on the payment of advance will be debited to "XI-Loans and Advances bearing interest - f-Miscellaneous Loans and Advances - E-Advances to Local Bodies to cover Deficits."

4. The Commissioner, Conjeevaram Municipality is informed that the additional expenditure on the revision of scales of pay and the grant of advance increments should be met from the proceeds of the enhanced rate of education tax ordered in para 1 above and the advance sanctioned in para. 2 of the order. No advance will be paid by the Government in future towards the additional expenditure, which should entirely be met by the council, from its own funds.

(BY ORDER OF HIS EXCELLENCY THE GOVERNOR)

M.V. Subramanian,

Secretary to Government.

To
The Commissioner, Conjeevaram Municipality thro' the Commissioner, Municipal Council
The Assistant General, thro' Finance.
The Director of Public Instruction, Madras.
The Local Administration Department.
The Examiner of Local Fund Accounts.

True copy/forwarded/By Order.

13-17-12-47.

30/12/47.

Roc.No.B1.17960/47, dated 23-12-1947.

From

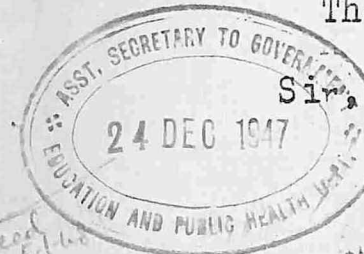
Sri P.Dowaiswami Mudaliar, B.Sc.,
Commissioner, Conjeevaram Municipality.
Conjeevaram.

To

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

Through

The Chairman, Municipal Council, Conjeevaram.



SUB: TAX--Education--Increase in Education Tax.
REF: G.O.No.Mis.2688-Education, dated 16-12-1947.

The Government Order referred to above directing the increase of Education Tax from 2&1/3rd per cent to 4&5/6th per cent per annum with effect from 1-10-1947 was placed before the Council at its meeting held on 22-12-1947. The Council in its resolution No.602 dated 22-12-1947, copy enclosed, resolved that in view of the heavy taxation already in force, the increase in tax contemplated by the Government may not be insisted upon.

The Council, while adopting the Budget Estimate of the General Fund Account for 1948-49, has anticipated increase of revenue under the following items:

DESCRIPTION	Receipts as per		Increase.	Reasons for the increase.
	Draft Budget.	modified by the Council.		
1. Property Tax	1,03,100	1,10,000	6,900	The increase anticipated is due to high rents prevailing in the town.
2. Compensation under Entertainments Tax.	51,400	60,000	8,600	Increase in rate of entertainment Tax.
3. Surcharge on Stamp Duty.	16,380	20,000	3,620	Increase in property transactions in the Town.
4. Fees for Rest Houses.	440	1,000	560	Increase of fees by 150 per cent.
5. Bus Stand Fees.	3,500	7,000	3,500	Doubling the fees in the Bus-Stand.
6. Rent of Lands.	13,000	17,000	4,000	Auctioning the right of occupation of bunks as against the present fixed rate.
			27,180.	

The Council hopes to meet the deficit under the Elementary Education Account by increased contribution from the General Account.

I request that the Government may be pleased to pass early orders on the resolution of the council referred to above.

wvb23p

A. Donlway
Commissioner

*Forwarded
Minister
Chairman 23/12/47*

Resolution No. 602 dated 22-12-1947 of the Municipal Council, Conjeeveram.

G.O. No. Mis. 2688-Education, dated 16-12-1947, passing orders enhancing the rate of levy of Education Tax from 2 & 1/3rd per cent per annum to 4 & 5/6th per cent per annum on the annual rental value of properties in the Municipal area with effect from 1-10-1947 is placed before the council for information.

RESOLVED THAT. "As the rate of property tax now levied in this municipality is already very high (being 23 and 1/3rd per cent) this Council considers that the increase in Education Tax contemplated in the above Government Order will work great hardship to the poor people of this city and this council therefore requests the Government not to insist on the enhancement of tax, proposed by them to meet the expenditure as the Council feel that they can meet the deficit by additional contribution from General Funds.

(True-copy)

wvb23p

A. Donlway
Commissioner.

12

Secretary, E. & P.H.

plu

Please see herewith a representation from the Chairman of the
Conjeevaram Municipal Council. They represent that their other incomes have
increased and so, this increase in the education tax from 2 1/3% to 4 5/6%
is not necessary. The matter may be examined ~~and~~ in consultation with the
L.A. Department.



157
6.1-48
H.M. Education.

(a) 25

Memorandum presented by Dr. P.S. Srinivasan, Chairman,
Municipal Council, Conjeevaram, to the Hon'ble Minister for
Education, Government of Madras.

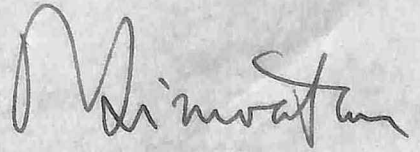
Sir,

Government have in their order G.O.Misc.No.2688,
Education & Public Health Department, dated 16-12-47, directed
~~that~~ the Conjeevaram Municipal Council to enhance the rate of
education tax from 2 1/3% to 4 5/6% per annum from 1-10-47.
The order was placed before the Council at its meeting held
on 22-12-47. The Council has resolved to request the Govern-
ment not to press the enhancement of tax in view of the fact
that the taxation is already very heavy and that the funds
required for Elementary Education would be made available ~~by~~
from its general funds. The resolution together with details
of increased items of revenue was submitted to Government on
23-12-47. A copy of that letter is enclosed.

I expect an increase in the incomes under property tax,
entertainment tax, surcharge on stamp duty, remunerative
enterprines as detailed in the above letter. Besides, accord-
ing to the revised budget for 1947-48, the accounts of the
Council are expected to close with a surplus of Rs. 39,037/-.
The deficit can be met from this closing balance.

I request that the Hon'ble Minister may kindly be
pleased to consider the representation and grant the request
of the Conjeevaram, Municipal Council.

Conjeevaram,
D/6-1-1948.


Chairman, Municipal Council,

Memorandum presented by Dr. I.S. Sridharan, Chairman, Municipal Council, Conjeevaram, to the Hon'ble Minister for Education, Government of Madras.

Sir,
Government have in their order G.O.No.2688, Education & Public Health Department, dated 12-12-47, directed that the Conjeevaram Municipal Council to enhance the rate of education tax from 2 1/3% to 4 5/6% per annum from 1-10-47. The order was placed before the Council at its meeting held on 22-12-47. The Council has resolved to request the Government not to press the enhancement of tax in view of the fact that the taxation is already very heavy and that the funds required for elementary education would be made available from the general funds. The resolution together with details of increased items of revenue was submitted to Government on 23-12-47. A copy of that letter is enclosed. I expect an increase in the income under property tax, entertainment tax, surcharge on stamp duty, remunerative enterprises as detailed in the above letter. Besides, according to the revised budget for 1947-48, the accounts of the Council are expected to close with a surplus of Rs. 30,000. The deficit can be met from this closing balance. I request that the Hon'ble Minister may kindly be pleased to consider the representation and grant the request of the Conjeevaram Municipal Council.

Chairman, Municipal Council, Conjeevaram.

Conjeevaram, 23-12-47.

Copy 7/6/49-10
aule

Roc.B.1.17960-47.

217
10

To

The Secretary to Government,
Education & Public Health Department.

Through

The Chairman, Municipal Council, Conjeevaram.

Sir,

Sub: Tax - Education - Increase in Education tax.
Ref: G.O.No.Mis.2688 Edn., dated 16-12-47.

The Government Order referred to above directing the increase of Education tax from 2 1/3% to 4 5/6% per annum with effect from 1-10-47 was placed before the Council, at its meeting held on 22-12-47. The Council, in C.R.No.602 dated 22-12-47, copy enclosed, resolved in view of the heavy taxation already in force, the increase in tax contemplated by the Government may not be insisted upon.

The Council, while adopting the budget estimate of the General Fund Account for 1948-49, has anticipated increase of revenue under the following items:-

	Receipts as per draft budget.	Receipts as modi- fied by the Council.	Increase.
1. Property tax ..	103,100	1,10,000	6,900
2. Compensation under entertainment tax ..	51,400	60,000	8,600
3. Surcharge on stamp duty ..	16,380	20,000	3,620
4. Fees for resthouses ..	440	1,000	560
5. Bus stand fees ..	3,500	7,000	3,500
6- Rent of lands ..	13,000	17,000	4,000
			27,180

The increase anticipated is due to high rents prevailing in the town. 2. Increase in rate of entertainment tax. 3. Increase in property transactions in the town. 4. Increase of fee by 150%. 5. Doubling the fee in the bus stand. 6. Auctioning the right of occupation as against the previous rate.

The Council hopes to meet the deficit under the Elementary Education Account by increased contribution from the General Account.

I request that the Government may be pleased to pass early orders on the resolution of the Council referred to above.

(True copy)
Commissioner

Issue today
12.1.68

p. 5 c f
p. 9 c f
p. 15 c f

p. 5 c f

Tab. Edu. Mch. cl. Conjeevaram - Revised scales of pay - Enhancement to meet additional expenditure - Recanidation - Declined.

S.O. No. 2688 Edu. d 16.12.66

From the Commr. Conjeevaram Rply. No. 17960/47 d 23.12.67
Memorandum, " Chairman, Mch. cl. Conjeevaram, dated 6.1.68

Memo. No. 64422/47-6 c 1 Edu. dated, 12.1.68

The Govt. decline to reconsider the orders issued in para 1. of S.O. No. 2688 Edu. dated 16.12.66.

2. The Commr. Conjeevaram Rply; is informed that collection of Taxes for the current half-year should be proceeded with, without any further delay.

To the Commr. Conjeevaram Rply. Thro. the C.R.C.

12.1.68

12.1.68

1/4/68

Page 10 f
C.No. 644 22/47

From the Comm. Conjeevaram Mplg. L. No. 11404/47 d. 7-8-47

E. E. Fund - Del. cl. Conjeevaram

Revision of scales of pay - Additional expenditure.
The E. E. Fund

Page 16 of (F)

ibid.

Page 10 f

Page 20 f (F)

18,832
1884
16,948

Budget of the Del. cl. Conjeevaram for 1947-48 was expected to open with a 'Nil' balance and to close with a deficit of Rs. 18,832. The actual opening balance on 1-4-47 was Rs. 1884. The Council was not paid any subsidy towards the payment of dearness allowance to the E. E. staff last year. Revised with reference to the actual opening balance on 1-4-47, the budget is expected to close with a deficit of Rs. 16,948.

Page 10 f (F)

Page 10 f

not put up
not put up

16,948
11000
27,948

2. The Council incurs an expenditure of Rs. 73,660 on payment of salaries and allowances of teachers. An additional expenditure of Rs. 11,000 has to be incurred if the revised scales of pay sanctioned in G.O. No. 975 Edu. d. 10-5-47 and G.O. No. 1154 Edu. d. 5-6-47 are given effect to. The increase in expenditure on account of revision of scales of pay is about 15%. If provision is made for the additional expenditure ^{also} the deficit will be increased to Rs. 27,948.

A in page 10 f

Page 612 of Bk. No. 17
(not put up)

ibid.

(F) in 2 f

3. The question for consideration is how the deficit of Rs. 27,948 is to be ^{avoided} met. The Comm. Conjeevaram Mplg. suggests that the contribution paid by the Govt. under section 37 of the E. E. Act may be enhanced on a permanent basis. Under the Madras Ele. Edu. (Amendment) Act, 1941, the Govt. are not under statutory obligation to pay equivalent contribution from the Prov. funds, in respect of the salaries earned by local bodies, after the Amendment Act came into force. In G.O. No. 530 Edu. d. 6-4-48 the Govt., however, agreed to pay to incl. cl. contribution equivalent to the average level of education tax which was in force in 1940-41.

i.e. $1\frac{1}{3}\%$ of property rentals in municipal areas. The Council was levying education tax at 2% p.a. prior to the Amendment Act came into force, and hence contribution under Section 37 of the Act is paid in this case at 2% p.a. The Council levies education tax at $2\frac{1}{3}\%$ p.a. It is submitted that the suggestion of the Tel. Commr. to enhance the Govt. contribution to $2\frac{1}{3}\%$ does not seem to be acceptable. If an exception is made in the case of this Council, it will have to be extended to other municipal Councils also, and the commitments to Govt. will be very large. For orders whether the suggestion of the Tel. Commr. may be rejected.

4. The Council levies education tax at $2\frac{1}{3}\%$ p.a. on the annual rental value of properties and thereby derives a net income of Rs. 16,600. If the rate of education tax is enhanced by 1% with effect from 1-10-47 it would fetch an additional income of Rs. 3557 during the current year and an additional income of Rs. 7114 p.a. If the entire expenditure on account of revised scales of pay is to be met, the rate of education tax will have to be raised by 3% .

The Council levies property tax at $23\frac{1}{3}\%$ which is beyond the reasonable limit for a municipality of this type. It is therefore for consideration whether it would be desirable to enhance the rate of education tax as suggested above. L.A. may be requested to advise.

5. If the rate of education tax cannot be increased, L.A. may be requested to state whether the entire deficit of Rs. 27,948 or a portion of it can be abridged by a further adjustment from the Breach Toll Compensation grant sanctioned to the Council during the current year or by an

16,600 x 3
7
3557
7114

(20% in the tax)

not additional education grants from the Government. The Council is not in a position to pay the deficit of Rs. 27,948. The Council is not in a position to pay the deficit of Rs. 27,948. The Council is not in a position to pay the deficit of Rs. 27,948.

18,832
1044
16,948
5649
11,299

The Council is not in a position to pay the deficit of Rs. 27,948. The Council is not in a position to pay the deficit of Rs. 27,948. The Council is not in a position to pay the deficit of Rs. 27,948.

27,948

LOCAL AUTH. NO. 64622/47-101
5-9-47
SECRETARIAT, MADRAS
6 SEP 1947

The Council is not in a position to pay the deficit of Rs. 27,948. The Council is not in a position to pay the deficit of Rs. 27,948. The Council is not in a position to pay the deficit of Rs. 27,948.

The Council is not in a position to pay the deficit of Rs. 27,948. The Council is not in a position to pay the deficit of Rs. 27,948. The Council is not in a position to pay the deficit of Rs. 27,948.

increased income from scavenging tax
the estimated closing balance for the current
year is Rs 7,700. Since the budget was passed
the cl's income for 1947 was under remuneration
enterprise showed an increase of Rs 16,500.
of the amount of Rs 11,233 is required for meeting
the immediate cost on account of the revision of
scales of pay to genl staff. There will be a
balance of Rs 12,967 available which the cl
has already adopted. The immediate cost
will be met from the anticipated closing
balance as well as from the increased
income under Remuneration Enterprise
or the estimated figures. In the circumstance,
no addl contribution from genl funds
is possible. There is no balance in the
Area's H.M. comp: either, as it has been permitted
utilized for wiping off the deficits in the genl
and E.E. accounts.

With these remarks the file may
be passed on to Fin.

15.5.47
17.9.47
A grant of Rs 16,948
may be sanctioned to the
cl towards the entire deficit
in the E.E. Rd due to payment
of d.a.

There is no scope
to increase the rate of Edu tax
as the total rate on property
already fixed viz 23 5/8 % is a
bar.

An advance of Rs 16,948
may be sanctioned to the
cl towards the entire deficit
in the E.E. Rd due to payment
of d.a.

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

The B.E. for 1947-48 of the Elementary Education Fund of the

Conjeevaram Municipal Council is expected to close with a deficit as under:
Rs.

(1) Taking into account the payment of
dearness allowance above. 16,948.

(2) Taking into account Rs.11,000 being the
cost of Revised Scales since adopted
by Municipal Council. 27,948

Item (1) above:- E & P.H. propose that an advance subsidy equal to

2/3rds of this deficit may be sanctioned now. A consider that an
advance of Rs.16,948 may be paid. As it is usual to sanction only 2/3rds
of the anticipated deficit on this account, Finance may agree with E & P.H.
that 2/3rds of Rs.16,948 or Rs.11,300 may be sanctioned now, as advance
subsidy to cover the deficit caused by the payment of dearness allowance
to the Elementary Education staff.

Item (2) above:- L.A. recommend that an advance of Rs.11,000 may be
paid to the Council to meet the balance of the deficit in the Elementary
Education Fund. As pointed out by Finance in similar cases, it does not
seem possible to sanction any advance without determining the ways and means
by which the resources of the Municipal Council could be so augmented as
to enable it to repay the advances proposed to be sanctioned.

The Council is now levying an Education Tax at 2 1/3 % and Property
tax at 23 1/3% which is stated to be in excess of the conventional maximum
rate of 20 % generally adopted for a municipality of this type. If the
Education tax is increased by 2% it would fetch an additional income of
Rs.14,228 per annum or 7,114 in the current year. The deficit on this
account would be reduced to Rs.3,886 in the current year and there will be
an additional income of Rs.3,228 in the future years even after setting off
the cost of revision of scales. An advance of Rs.3,900 may be paid to the
Municipal Council and this may be recovered in two instalments.

If at any later period it is found feasible to reduce the rate of
Elementary Education Tax, it can be done to lessen the burden of the municipa
Council.

L.A. may consider whether A above may be done now.



Fin No 56078 EA-1
10.11.47

(L.F. 51626 EA-1)
10.11.47

19.5.47

19.11.47

19.11.47

[Previous note was sent on
th 3-4 ante]

Please see the further notes
of fin sent on p 5 above. In order
whether this sent may stick to the
view already expressed at K on p 5 ante
in view of the high rate of tax already
being levied in the mty

16.10.47

The total rate on

property ($23\frac{5}{6}\%$) is already

very heavy. This dept may
agree to increase in the rate of
Edm tax by 1% only to a from
1-10-47. Any further
increase will be too burdensome
and cannot be agreed to by

this dept. After the said increase
in rate, the deficit in 1947-8

due to revision of pay will be

Rs 7,440. A special grant of

this amount may be sanctioned

11000
3557
7443

to the mpe cl to wipe off this
deficit, as ~~the~~ the council
will be unable to repay
advances. E & P may be
requested to take orders in
circulation including circulation
to HM (LA).



16.10.47

E & P. H.

E & P. H. (C)

17.10.47

The deficit in the E. E. Account on
account of the payment of dearness allowance to
the E. E. staff in the current year will be
Rs. 16,948. The council may be paid an advance
subsidy equal to $\frac{2}{3}$ of the anticipated deficit. Finance
have agreed to this.

2. The additional expenditure on the
revision of scales is Rs. 11,000. The council has, since, been
permitted to pay advance increments also to the E. E.
staff. The extra expenditure on this account will be about
Rs. 3920. To meet the entire additional expenditure, this
Dept suggested an increase in the rate of education
tax by 3% p.a. with effect from 1.10.47.

3. L.A. state that the general funds cannot
spare any amount to meet the additional expenditure in
the E. E. Acct. Finance suggest an increase in the rate
of education tax by 2% p.a. to meet the extra expenditure.
L.A. have agreed to the increase of tax by 1% only.
They suggest that a special grant may be paid from the
P. and. funds to meet the balance of the addl. expenditure.
Finance may see the case again with reference to the
suggestion of L.A. to 'p' share.

This will be in
conformance with the
general principle we
have been following
in the case of the
other departments
where we have been
able to meet the
extra expenditure.

9.10.47
between us have been
agreed to by the
other departments
and we have been
able to meet the
extra expenditure.

no objection to this
being paid from the
P. and. funds to meet
the balance of the
addl. expenditure.

Inf
26/10/14

1. 11. 47

61-2
3.11.47

$$Z_n$$

574/4

544

Exp. 4 (C)

21-11-2019

* Anti-apoplexy tonic
is Rs. 17,785/- p.a.
* Rs. 14920/-

20.11.27

100

24/11/17 8

top

451

27. 11-47

M. A

7. XII

SN

Just. with line
with over we have

4.12.27

581

9/12/61

Have advs been received
about doing a volume
of essays, to be
published
soon

Eq. 11-20-20

~~64422-1C1~~

28-10-67

29 OCT 1947

64111 F

FINANCE DEPARTMENT

lin 2291 Ed
11/12/67

Please see the note in the top file. The draft order may issue now. L. A. may see the case after 'issue of the draft'. (16)

2. With reference to the query of the Secretary at the bottom of page 8 and it is submitted that orders have already been issued in G.O. No. 2035 E du. d 19.9.67.

26.12.67

~~one~~
10/12/2013

16/11/19

LA - G.I.

LA 491

Prnd 4

[Previous note of this depth ^{are} on pp. 6-7 above]

The notes from page 7 onwards may be perused and the file returned to E. P. H. Dept

8/1/48

28.
923

7.142

has
7.1.48

7148

E. O. N

E. W. H. Co

Please see the letter of the Council re Conferences

10 Mplg. at pages 9-10 c.f. and the representation of the Chairman, Municipal Council, Cojimbaram at page 15 c.f. Neither the E.E. Fund budget of the Council for 1948-49 nor that of the general funds has yet been received by the L.A. to scrutinise whether the anticipated resources by the Council, can be taken into account. Collection of Taxes in the current half-year cannot be delayed further. In view of the fact that the Council hopes to meet the deficit in the E.E. Fund by an additional contribution from the general funds, it is for orders whether it may be permitted to proceed with the collection work at the existing rates of Education Tax and para. 1 of the order at p. 7 c.f. modified accordingly. 2. L.A. may see prior to circulation.

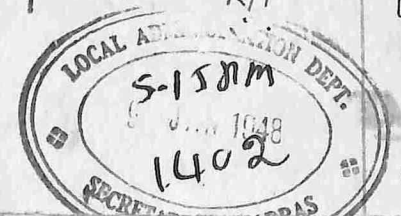
Part II
ascertain for L.A.

p 9 c.f.

the Council only hopes if it can actually do this, we may limit it. L.A. my advice whether it will be able to do this.

llh
9.1.48
9/1/48

SM
9/1/48 S/L
L.A.



64422-5 C1
9.1.48

SN 10/1

has been seen by this Dept on page 9 above
Please see the note of E.P.H. Dept on pp. 9-10 above.

for the Cojimbaram
M.C. has not yet been
sent

In the absence of the general fund budget and the E.E. Fund budget of the Council for 1948-49, it is not possible to say whether the additional revenues anticipated by the Council during the current year can be taken into account. There is no amount available in arrears to compensation grant nor can general funds contribute further vide this Dept note on pages 3-4 above.

In the circumstances this Dept may suggest that the enhancement of education tax already ordered in G.O. 2688 Edn of 16/12/47 may be insisted upon. If it is found that the additional tax results

p 5 c.f.

23/1/48

in a surplus at the close of the current year the reduction of rate of education tax from 1-4-48 may perhaps be considered later.

With these remarks the file may be returned to E & P. H. Dept

SV 12/1/48. The general budget of the C. L. for 12.1.48 1948-49 has not yet been received. Without examining it, it is not possible to say whether the C. L. can afford to make any additional contribution from its general revenues to stave off a deficit in the Ely. Edu. account.

12/1/48 [Signature]

In view of the remarks of L.A. above [Signature] 12/1/48

LA 1402-10-40 12/1/48

above, there is no alternative ⁽¹⁸⁾ but to insist upon the enhancement of education Tax from 1-10-47. The Commr. Engineeram Rply. may be informed that the orders in S.O. No. 2688 Edu. d 16-12-46 will not be reconsidered.

2. A draft memo. is submitted for approval.

12.1.48.

[Signature] 12/1/48

