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Scott II-27—58,004—4-11-46.

E&P.H (1947) Department.

Ms. SERIES.

①

G.O. NO. 2690 Edn.

Dated 16-12-47

[Despatch Abstract.]

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
"	473	Edn.	12.3.47				
"	2691	"	16.12.47				

Further Papers.

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

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9 ②

LOCAL ADMINISTRATION DEPARTMENT.

From
Sri.T.S.Sitaram Nayudu, B.A.,
Commissioner and Special Officer,
Walajapet Municipality, Walajapet.

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

C2 THROUGH: THE INSPECTOR OF MUNICIPAL COUNCILS AND LOCAL BOARDS, MADRAS

Roc.4456-B1/47 dated 5th August 1947.

18 AUG

7 AUG 1947
31562

ELEMENTARY EDUCATION FUND - Municipal Council Walajapet - Revision of scales of pay - Additional expenditure involved - particulars called for - submitted.

Ref: G.O.Memorandum No.52511/47-1-C-1-Edn., dated 26-7-1947.

The particulars called for in the Government Memorandum cited above are submitted below in seriatum.

65722

(1)	The actual opening balance of the Elementary Education Fund on 1-4-1947 ..	.. Rs.114-6-2
(2)	The additional expenditure involved on account of revision of scales of pay with effect from 1-1-1947 ..	.. Rs.3660/-
(3)	The anticipated closing balance as per orders of Government in G.O.Ms.No.473 (Edn) E.P.H., dated 12-3-47 on the Elementary Education Budget for 1947-48 ..	.. (—)5990/-
	Add as per item No.(2)	3660/-
	Total minus balance ..	..Rs. 9650.
(4)	Proposals for avoiding deficit -	The deficit can be avoided only if the Government is pleased to sanction necessary grant.
(5)	Rate of Education tax now levied in the Municipality -	One percent on the annual rental value.

A

Note :- one percent of tax - amounts to about Rs 900/-

T. S. Sitaram Nayudu
5.8.47
COMMISSIONER & SPECIAL OFFICER.

ATM/5.8.

5/8

No. Dis 31562/47 dated 8-47.

Forwarded.

9/8

For Inspector of Municipal Councils and Local Boards, Madras.

To
The secy. to Govt. E & PH Dept.
Madras.

8/8/47

Education and P.H. (~~[illegible]~~) Department.

C.No.65722/47

Elementary Education Fund – Municipal Council, Walajapet – Revised Scales of pay ~~and grant of advance increments~~ – Additional expenditure – Enhancement of education tax– Payment of ~~an~~ subsidy and advance ~~and a subsidy~~ – – – ORDERS PASSED.

③

33

17/12

Ref: G.O.No. 975 Edn. Dated 10 – 5 – 1947.
G.O.No,1154 Edn. Dated 5-6-1947.
From the Commissioner, Walajapet
4456/47 dated 5.8.47

Municipality No.

page 1 c.f.

Issue to-day
12-12-47

ORDER/Ms. No. 2690 Edn. dated 16.12.47

p.612 of Bk No.17

Under sub-section(2) of section 35 of the Madras Elementary Education Act, 1920, as amended, the Government direct the Municipal Council, Walajapet, to alter the rate of levy of ~~the~~ education tax in its area from one per cent per annum to six per-cent per annum, on the annual rental value of properties with effect from 1-10-47.

page 1 c.f.
p.8 c.f.

2. The Government ~~are pleased to~~ sanction the payment to the Municipal Council, Walajapet, of a subsidy of Rs. 3.600 (Rupees Three Thousand and six hundred only) towards the grant of dearness allowance to the elementary education staff in the current year. They ~~are~~ also ~~pleased to~~ sanction the payment of an advance of Rs. 1700. (Rupees one Thousand and seven hundred only) towards the additional expenditure on the revision of scales of pay ~~and the grant of advance~~ sanctioned ~~increments~~ to the Elementary Education staff. Interest at $3\frac{1}{2}$ per cent per annum (provisional) will be charged on the advance which should be repaid in two annual instalments. Penal interest will be charged at $7\frac{1}{2}$ percent per annum on all ~~over~~ overdue instalments if they are not paid before the 31st March in each year.

para 1 on p.8 c.f.

A on p. 4 c.f.

Z

3. Pending the provision of funds in the budget the Accountant-General is authorised 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.A Local Bodies -I Ordinary Areas-4-Teaching" and that on the payment of advance will be debited to "XLI-Loans and Advances bearing interest – f-Miscellaneous Loans and Advances-E-Advances to Local Bodies to cover Deficits."

~~4. The Commissioner~~, ~~Municipality~~ ~~is requested to take immediate steps to give effect to the G.Os. read above.~~

To the Commr.
the A.G.thro' Fin.
The L.A. Department
The Examiner of Local Fund Accounts.

~~To the Commr.~~

P.T.O

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4. As the E.E. Account of the council for 1946-47 closed with a balance of Rs. 114, it should refund the amount to the Govt. The A.G. is requested to recover the amount from the amount of subsidy sanctioned in para 2 of the order.

5. The Commr. Walajapet, Municipality, is informed that the additional expenditure on the revision of scales of pay 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 Govt. in future, towards the additional expenditure which should entirely be met by the council, from its own funds.

page 10 f.

p. 16 n.f. (T.) file

[illegible]
8.12.47

9/12/47

To

The Commr.
Walajapet Reply.
Thro. the C.of.C.
" A.G. Thro. Finance
" D.P.I.
" Examr. of L.F. Accts
" L.A. Deptt.

[illegible] 17/12/47

Very urgent please

Local Administration Department.

C1 5

From
Sri. T.S. Sitaram Nayudu, B.A.,
Commissioner, Municipal council,
Walajapet.

To
The Secretary to Government,
Education & Public Health Depart.,
Fort St. George, MADRAS.

Through: The Inspector of Municipal Councils and
Local Boards, Madras.

The Chairman, Municipal Council, Walajapet.

ASSISTANT SECRETARY TO GOVERNMENT
22 JAN 1948
EDUCATION AND PUBLIC HEALTH DEPARTMENT

(4)

Roc.5283-A1/47 dated 20th January 1948.

Sir,

ELEMENTARY EDUCATION FUND - Municipal council - Walajapet - Revised scale of pay - Additional expenditure - enhancement of Education tax - payment of subsidy and advance.

5180

REF: G.O.Ms.No.2690 Edn. dated 16-12-47

pp. 3-4 g (A)

I have to report that the Government Order under reference was considered by the council at a special meeting held on 19-1-48 and that it was resolved to increase the rate of Education Tax from 1% to 2% per annum and also to request the Government to sanction the payment of equivalent contribution on the additional revenue resulting from the increase in the rate of taxation. I enclose herein a copy of Municipal Council's Resolution No.286 dated 19-1-48 in the matter for very early orders of Government as the demand noticed for the IInd half of the year 1947-48 have to be issued after the receipt of the orders of Government.

M

Forwarded
20.1.48
Chairman.

T. S. Sitaram Nayudu
20.1.48
COMMISSIONER.

Copy submitted direct to save delay.

20/1/48

ATM/20.1.48

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~~3~~ 7

(5)

EXTRACT FROM THE MINUTES OF PROCEEDINGS OF THE SPECIAL MEETING OF THE MUNICIPAL COUNCIL, WALAJAPET DATED 19-1-48

--

Present: Sri.W.Veeraraghava Mudaliar - Chairman
and 11 other Councillors.

--

— pf. 3-4-g (A)

Subject No.286

G.O.Ms.No.2690 Edn. dated 16th December 1947 directing the Municipal Council, Walajapet to alter the rate of levy of Education Tax in its area from one per cent per annum to six per cent per annum on the annual rental value of properties, with effect from 1-10-1947, and sanctioning a subsidy of Rs.3600/- towards the grant of dearness allowance and Rs.1700/- as advance towards additional expenditure for meeting the revision of scales of pay of the teaching staff for current year with Commissioner's note thereon.

Resolution:

This advice has cast a gloom. For things have not settled down. Cost of living is increasing means are in despair - possession worth yesterday become worthless to-day. In such an occasion of difficulties more presure cannot be applied. Therefore this council requests Government to keep back this proposed heavy levy till better times return.

2 Being alive to the increasing expenditure of civic administration, it has proposed to increase the levy of licence fees and levy of increased taxes on building sites and has already taken full advantage of high rental values of properties in the quinquennial revision in 1947-48. The present total rate of 22 percent inclusive of 1 percent education tax is not insignificant. Any further increase of tax now, so soon after the general revision will create ~~gm~~ glamour. Time has to be given for the people to consider to bear such heavy additional burden. It is not reasonable to thrust on them. However in deference to the Government direction the council has reluctfully resolve to increase the existing rate of Education tax from 1% to 2% and resolved to request the Government to sanction the payment of equilant contribution on the enhanced tax realised.

3 We suggest that a Provincial Elementary Education Fund be created from the levy of a reasonable percent of tax from all Municipalities according to the bearable and sizeable capacity of each when the richer can pay more to help the weaker and the nucleus formed to meet the increasing demand of education.

(Sd) W.V.Veeraraghavan,
Chairman, 19-1-48

(TRUE EXTRACT)

T. S. Sitarama Nayudu
20-1-48
COMMISSIONER.

S
20/1/48.

8

Resolution No. 286. Dated 19-1-48

⑥

திருவொற்றியூர் நகர சபையால் கட்டப்பட்ட [illegible] களின் (வீடுகளின்) வாடகை வருமானத்தின் மீது 1 சதவிகிதம் விதிக்கப்பட்ட ஆரம்பக் கல்வி வரியை 1-10-47 தேதி முதல் 6 சதவிகிதம் விதிக்கும்படியும் [illegible] ஆரம்பப் பள்ளி ஆசிரியர்களின் பஞ்சப்படிக்காக Rs. 3600/- நடப்பு வருஷ [illegible] ரூ 1700/- [illegible] ஏற்படும் [illegible] கொடுக்கும் 16-12-1947 தேதிய கல்வி பொது சுகாதார கமிட்டியை உதவியும் கமிஷனர் அவர்களின் குறிப்பு.

தீர்மானம்

இந்த உயர்வு [illegible] ஏற்படுத்திவிட்டது [illegible] [illegible] அதிகரிப்பது [illegible] [illegible] இந்த மாதிரியான [illegible] அதிகரிப்பது இயலாது. ஆகையால் [illegible] [illegible] [illegible].

[illegible] அதிகரிப்பதை உணர்ந்து [illegible] அதிக வரி [illegible] 1947-48ல் [illegible] 1 சதவிகித வரி [illegible] 22 சதவிகிதம் வரி விதிக்கப்பட்டிருக்கிறது. இந்த [illegible] அதிக வரி [illegible] அதிக [illegible]

16

-2-

தீர்மானிக்கிறது. இன்னும் கவர்மெண்டாரின் உத்திரவுக்கு இணங்கியும், வருஷம் ஒன்றுக்கும் 1% வரியிலிருந்து [illegible] ம். க்கு அதிகப் படியாய் கிடைக்கக்கூடிய தொகையும் [illegible] இந்த வரியினால் ஏற்படும் வருமானத்துக்கு சமானமான தொகையை கொடுக்கவேண்டுமென்று கவர்மெண்டாரை கேட்டுக்கொள்ளுகிறது.

[illegible] மேலே சொன்ன தீர்மானத்தை அரசாங்கத்தின் அனுமதியின் [illegible] கல்வி வரி விகிதம் அதிகப்படுத்த [illegible] ஆரம்ப கல்வி [illegible] பள்ளிக்கூட [illegible] உபாத்தியாயர்களுக்கு [illegible]

(Sd) W.V. வீரராகவலுசெட்டி

(True Copy).

சேர்மென். 19.1.48

T. S. Sitaram Nayudu
Commissioner. 20.1.48

20/1/48.

Local Administration Department.

C

Bud I

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From
Sri.T.S.Sitaram Nayudu, B.A.,
Commissioner, Municipal Council,
Walajapet.

To
The Secretary to Government,
Education & Public Health Depart.
Fort St.George, MADRAS.

7

Through: The Inspector of Municipal Councils and Local Boards, Madras.

" The Chairman, Municipal Council, Walajapet.

LOCAL ADMINISTRATION DEPT.
27-1-1948
Sir 3355
SECRETARIAT, MADRAS

7051

Roc.5283-A1/47 dated 20th January 1948.

ELEMENTARY EDUCATION FUND - Municipal Council, Walajapet - Revised scale of pay - Additional expenditure - Enhancement of Education tax - Payment of subsidy and advance.

REF: G.O.Ms.No.2690 Edn., dated 16-12-47

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30 JAN 1948
ASST. SECRETARY TO GOVERNMENT
EDUCATION AND PUBLIC HEALTH DEPT.

Not put up

I have to report that the Government Order under reference was considered by the council at a special meeting held on 19-1-48 and that it was resolved to increase the rate of Education Tax from 1% to 2% per annum and also to request the Government to sanction the payment of equivalent contribution on the additional revenue resulting from the increase in the rate of taxation. I enclose herein a copy of Municipal Council's Resolution No.286 dated 19-1-48 in the matter for the very early orders of Government as the demand notices for the IInd half of the year 1947-48 have to be issued after the receipt of the orders of Government.

p3 infra

Forwarded.
W. Veeraraghavalu
24.1.48.
Chairman.

L A Deptt
This is a copy of letter addressed to E&PH Deptt. May be sent to E&PH Deptt also

29.1.48

29/1/48

T. S. Sitaram Nayudu
22.1.48
COMMISSIONER.

22/1/48.

Copy submitted to Secretary, Local Administration Department, Fort St.George, Madras.

LA No 3355/48 Bud I
29.1.48.

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(8)

EXTRACT FROM THE MINUTES OF PROCEEDINGS OF THE SPECIAL MEETING OF THE MUNICIPAL COUNCIL, WALAJAPET DATED 19-1-1948

--

Present : Sri. W. Veeraraghava Mudaliar - Chairman
and 11 other councillors.

--

Subject No.286 G.O.MS.No.2690 Edn. dated 16th December 1947 directing the Municipal Council, Walajapet to alter the rate of levy of ~~kh~~ Education~~a~~ Tax in its area from one per cent per annum to six per cent per annum on the annual rental value of properties, with effect from 1-10-1947, and sanctioning a subsidy of Rs.3600/- towards the grant of dearness allowance and Rs.1700/- as advance towards additional expenditure for meeting the revision of scales of pay of the teaching staff for current year with Commissioner's note thereon.

Resolution: This advice has cast a gloom. For things have not settled down. Cost of living is increasing, means are in despair possession worth yesterday become, worthless to-day. In such an occasion of difficulties, more pressure cannot be applied. Therefore this council requests Government to keep back this proposed heavy levy till better times return.

Being alive to the increasing expenditure of civic administration, it has proposed to increase the levy of licence fees and levy of increased taxes on building sites and has already taken full

P.J.O.

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advantage of high rental values of properties in the quinquennial revision in 1947-48. The present total rate of 22 per cent inclusive of 1 percent education tax is not insignificant. Any further increase of tax now, so soon after the general revision will create glamour. Time has to be given for the people to consider to bear such heavy additional burden. It is not reasonable to thrust on them. However in deference to the Government direction the council has reluctently resolved to increase the existing rate of Education Tax from 1% to 2% and resolved to request the Government to sanction the payment of equivalant contribution on the enhanced tax realised.

We suggest that a Provincial Elementary Education Fund be ~~ordered~~ created from the levy of a reasonable percentage of tax from all Municipalities according to the bearable and sizeable capacity of each, when the richer can pay more to help the weaker and the nucleus formed to meet the increasing demand of education.

(Sd) W.V.Veeraraghavan,
Chairman, 19-1-48

(TRUE EXTRACT)

T. S. Sitaram Naidu
22.1.48.
COMMISSIONER.

3
22/1/48.

Resolution. No. 286. Dated. 19.1.48 15

(9)

தற்பொழுது வாலாஜா நகரசபை எல்லைக்குட்பட்ட சொத்துகளின் (வீடுகளின்) வாடகை வருமானத்தின் மீது 1 சதவிகிதம் விதித்துள்ள ஆரம்பக்கல்வி வரியை 1.10.1947ந் தேதி முதல் 2 சதவிகிதம் விதிக்குமாறு உத்திரவிட்ட. ஆரம்பப்பள்ளி ஆசிரியர்களின் பஞ்சப்படிக்காக ரூபாய் 3600/- நடப்பு வருஷத்திற்கு சர்க்கார் நன்கொடையும் ரூபாய் 1700/- இருத்தியமைக்கான சம்பளம் கொடுப்பதால் ஏற்படும் செலவிற்காக கடனும் கொடுத்துள்ள 16.12.1947ந் தேதிய கல்வியாது. அகாதார கவர்மெண்ட் உத்திரவும் கமிஷனர் அவர்களின் குறிப்பும்.

தீர்மானம்: இந்த உத்திரவு ஏற்படுத்திவிட்டது. ஏனென்றால் விலைகளின் ஏற்றம் கொள்ளவில்லை. ஜீவித செலவு அதிகரித்து வருகிறது சாதனங்கள் கிராக்கியாகின்றது. நேற்று விலைமதிப்பானது இன்று விலைமதிப்பில்லாமல் விடுகிறது. இம்மாதிரியான அகண்ட கஷ்டகாலத்தில் அதிகமாக நிர்ப்பந்திக்க இயலாது. ஆனபடியால் நல்லகாலம் ஏற்படும்வரையில் உத்தேசித்து இருக்கும் புதிய வரியை தள்ளிவைக்கும்படி கவர்மெண்டாரை இக்கவுன்சில் கேட்டுக்கொள்ளுகிறது.

நகரபரிபாலன செலவு அதிகரிப்பதை உணர்ந்து தான் பல சென்ட் கட்டணங்களை உயர்த்தியும், வீடுகட்டவாயக் கொள்ள காலி நிலங்களுக்கு அதிக வரி போட்டும் தற்பொழுதுள்ள வாடகை மதிப்பை அனுசரித்து 1947-48ல் ஐந்தாண்டுக்கு ஒருமுறை வரி பரிசீலனை செய்த அதில் லாபகரமாக வீட்டுவரிகளை நிர்ணயிக்கப்பட்டது. 1 சதம் கல்விவரியுள்பட தற்போது 22 சதவிகிதம் வசூலிக்கப்பட்டுவருகிறது. இந்த அளவு சாமான்யமானதல்ல. இதற்கு மேல் அதுவும் சீர்திருத்தம் நடந்தவுடன் வரியை அதிகரிப்பது ஜனங்களிடையே அதிகபரபரப்பை உண்டுபண்ணும். அதனால் இந்த அதிக வரிப்பளுவை [illegible] ஆலோசனை செய்ய அவகாசம் கொடுக்கவேண்டும். அவர்கள் மேல் வரியை நிர்ப்பந்தி நியாயமாகாது. இருந்தாலும் கவர்மெண்டாரின்

16

2.

உத்திரவுக்கு இணங்கியும் மதிப்பு தொகைக்கு 1% வரி விதித்து இருப்பதை 2%க்கு அதிகப்படுத்த கவுன்சில் கஷ்டத்துடன் ஒத்துக் கொள்வதும் தவிர இந்த வரியினால் ஏற்படும் வரும்படிக்கு சமமான நன்கொடை கொடுக்குமாறு கவர்மெண்டாரை கேட்டுக் கொள்ளுகிறது.

நாங்கள் யோசனை கூறுவது என்னவென்றால் அந்தந்த முனிசிபாலிடியின் வரி திறனைக் கிணங்கும். தாங்கக்கூடிய வாறு கல்விவரி விதித்து அதனால் வரும் பணத்தை மான்ய ஆரம்ப கல்வி பொது நிதியாக ஏற்படுத்தும் பக்ஷத்தில் பணக்கார ஸ்தல ஸ்தாபனங்கள் ஏழ்மையிலிருந்த ஸ்தல ஸ்தாபனங்களுக்கு உதவி செய்ய ஏதுவாகும்.

(True Copy)

(Sd) W.V. வீரராகவ ரெட்டியார்
சேர்மென் 19.1.48

T. S. Sitaram Nayudu
Commissioner 22.1.48

2
22/1/48.

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9 17

Local Administration Department.

From
Sri.T.S.Sitaram Nayudu, B.A.,
Commissioner, Municipal Council,
Walajapet.

To
The Secretary to Government,
Education & Public Health Depart.,
Fort St.George, Madras.

10

ASST. SECRETARY EDUCATION AND PUBLIC HEALTH DEPT.
30 JAN 1943

Through: The Inspector of Municipal Councils and
Local Boards, Madras.
The Chairman, Municipal Council, Walajapet.

Roc.5283-A1/47 dated 28th January 1948.

Sir,

Sub: ELEMENTARY EDUCATION FUND - Municipal Council - Walajapet
Revised scales of pay - Additional Expenditure - Enhancement of Education tax - payment of subsidy and advance.

7058

Ref: G.O.No.2690 Edn., dated 16th December 1947 and this Office Roc.No.5283-A1/47 dated 20th January 1948 thereon.

I request the favour of very early orders on my letter Roc.No.5283-A1/47 dated 20th January 1948 as the issue of the demand notices for property tax for the 2nd half year of 1947-48 is being delayed.

Forwarded
Veeraraghavan
29.1.48
Chairman.

T. S. Sitaram Nayudu
COMMISSIONER. 28.1.48

2
28/1/48

Copy submitted to the Government to save delay.

Very Urgent Please.

Local Administration Department.

From
Sri.T.S.Sitaram Nayudu, B.A.,
Commissioner,Municipal Council,
Walajapet.

To
The Inspector of Municipal
Councils and Local Boards,
MADRAS.

LOCAL ADMINISTRATION DEPT.
3343
27 JAN 1948
SECRETARIAT, MADRAS

Through: The Chairman, Municipal Council, Walajapet.

Roc. 5283/47 dated 9th January 1948

OFFICE OF THE INSPECTOR OF MUNICIPAL COUNCILS AND LOCAL BOARDS, MADRAS
JAN 1948
3050

Sir,

Tax - Property - 1947-48 II half - Issue of demand notices - Instructions - Solicited.

REF: (1) Government Memorandum No.67833/47-3 Cl Edn. dated 26-9-47
(2) G.O.MS.No.2690 Edn. dated 16-12-47

In the Government Memo.No.67833-47-C-Cl Edn., dated 26-9-47, the Government were pleased to direct me to defer the issue of the property tax demand notices for the IInd half year of 1947-48 since Government were considering the enhancement of the rate at which Education - tax is levied in this Municipality. Subsequantly, in G.O.MS.No.2690 Edn., dated 16-12-47 the Government were further pleased to direct this Municipal council to increase the rate of Education tax from 1% to 6% per year with ~~ety~~ effect from 1-10-47. The Chairman had convened a special meeting of the council to take place on 5-1-48, to consider this subject but that meeting could not be held on that day since there was no quorum for the meeting. In these circumstances, the issue of the demand notices for the IInd half of the year 1947-48 is being further delayed, and the result will be that all the taxes due for the II half year could not be collected in time during this half year and there would be dearth of funds

~~20~~ 20

9

even to pay the salaries of the municipal staff. I therefore solicit instructions whether the demand notices for the IInd half year of 1947-48 may be issued now at the old rates and the enhanced education tax ~~col~~ collected later on separately on supplemental bills after the final orders of Government are passed in the matter.

T. S. Sitaraman Nayudu
12. 1. 48
COMMISSIONER

12/1/48.

Forwarded
[illegible]raghavan
13.1.48
Chairman.

7581

L. A. ~~Dept.~~ (A). Nos. 3050-48 dated 22.1.48

Forwarded to the Secretary to Government for favour of orders.

for Inspector of Municipal Councils
23.1.48.

The case is being dealt with by the E. & P.H. Dept.
This may be sent to E. & P.H. W.O. ~~with the request that urgent orders may be issued in the matter so that the collection of taxes may not be retarded~~
29/1

~~D~~ 30/1

For disposal

29.1.48

To the Secty. to Govt. L.A.D. 29.1.48

L. A. W. O. 3343-A
30/1/48

---

⑫ U E & P. H. (a)

C. No. 5180/48

pp. 3 to 4 of (A)
page 1 of

page 3 of (A)

Tax - Edn. Ml. cl. Walajahpet - Revised scales of pay - Additional expenditure - Enhancement

G. O. No. 2690. Edn. d 16. 12. 47

From the Commr. Walajahpet Mpty. No. 5283/47 d 20.1.48

Memo. No. 5180/48-2 Cl Edn. dated 2. 2. 48

The Govt. decline to reconsider the orders issued in para. 1 of G. O. No. 2690 Edn. d 16. 12. 47.

2. The Commr. Walajapet Mply. is informed that it is the responsibility of the Ml. cl. to provide funds for meeting the additional expenditure on the ~~introduction~~ grant of revised scales of pay to the E. E. staff. No grant will be paid to the Council for the purpose.

3. The collection of taxes for the

22

Second half year of ~~for~~ 1947-48 should be proceeded with, without any further delay.

2.2.48

OSM
2/2/48

To
The Commr.
Walajapet Mpl.
Thro. The C.D.C.

Despd
2/2/48

Notes

E.E.II(C1)

(13)

C-No. 65722/47

E. E. Fund - Mpl. cl. Walajahpet - Revised scales of pay - Addl. expenditure

From The Commr. Walajahpet Mply. No. 4456/47 d 5.8.47

page 1 c.f.

The E. E. Fund budget of the Mpl. cl. Walajapet for 1947-48 was expected to open with a Nil balance and to close with a deficit of Rs. 5990. The actual balance on 1-4-47 was Rs. 114. The Council was paid a subsidy of Rs. 2530 towards the grant of dearness allowance to its E. E. staff last year. The ~~council~~ may be asked to refund to Govt. the surplus of Rs. 114. ~~to the Govt.~~

page 19 of (B)
page 1 c.f.
para 2(iii) on p.17 of (B)

A

19.9.47

2. The council incurs an expenditure of Rs. 14,750 on salaries and allowances of teachers. An additional expenditure of Rs. 3660 has to be incurred if 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 are given effect to. Provision has also to be made for an expenditure of Rs. 420 for the grant of advance increments. The increase in expenditure will be about 28%. If provision is made for the additional expenditure the budget will close with a deficit of Rs. 10,070.

page 19 of (B)
~~page 1 c.f.~~

(Ascertained from L.A.)

5990
3660
420
10070 ✓

3. The Council levies ~~education~~ education tax at 1%. p.a. on the annual rental value of properties and thereby derives a net income of Rs. 800. If the rate of education tax is enhanced by 1% p.a. from 1-10-47 it would fetch an addl. income of Rs. 400 during the current year and an additional income of Rs. 800 p.a. The council levies property tax at 21%. which is beyond the conventional limit laid down by L.A. It is now necessary to increase the rate of education tax so as to provide funds for the extra-expenditure. L.A. may be requested to advise whether the rate of education tax may be increased by 2%. p.a.

page 1 c.f.
page 19 of (B)

3660
7

21960
7 = 3137 for 12 months

19.9.47

4. If the rate of education tax cannot be increased, L.A. may be requested to state whether the entire deficit of Rs. 10070 may be avoided by an adjustment of a like amount from the Arrear Toll compensation grant or by

para 2 above

by an additional contribution from its general Account. If either of these means is not feasible, The council may be paid a subsidy of Rs. 5400, to cover The deficit in The budget on account of The payment of dearness allowance to its E.E. staff.

As The expenditure actually incurred by The council on the payment of dearness allowance is only Rs. 5400 The subsidy to be granted to it should be limited to that amount. The council may be asked to avoid the uncovered deficit of Rs. 590, by effecting retrenchment in expenditure.

An advance of Rs. 4000 may also have to be granted to The council to meet The extra expenditure on revision of scales of pay and grant of advance increments.

S. L.A. and Finance may see.

page 10 of (B)

para 2 n p 10 of

[illegible]
15-9-47

[illegible]
17/9/47

[illegible]
19-9-47

S

[illegible]

L.A.
Fin.

E & P.H.M.O. No.
65722-IC1
22-9-47

LOCAL [illegible] DEPT.
35187
23 SEP 1947
SECRETARIAT, [illegible]

3481 OB
-250 DB
3231

The general fund budget of this Council for 1947-48 ~~for~~ when revised with reference to the actual opening balance on 1.4.47 closes with a balance of Rs 3231 after adjusting the entire arrear toll compensation in 1947-48 and after taking credit for addl 1% scavenging tax from 1-11-47. As the Council was given a D.A. grant of Rs 4154 in 1946-47 the entire balance of Rs 3451 on 1-4-47 should be refunded to Govt. The general funds will close with a deficit of Rs 250 in 1947-48. The general funds cannot make any addl contribution to the E.E fund in 1947-48 nor any ~~at~~ funds are available in the arrear toll compensation grant in 1947-48. The deficit in the E.E fund will have to be wiped out by a D.A. grant as stated by E & P.H. at A above.

As regards the extra cost required for revision of pay of E.E. staff the amount will have to be met by increase in the rate of Edn tax or by advance from the Govt. In view of the unsatisfactory financial position both in the general & E.E. funds the E & P.H.

5

(14)

Govt

may consider the question of deferring the grant of advance increments to the E.E. staff.

With these remarks the file may be passed on to Finance deptt. U.O.

[illegible]
25.9.47

This is a poor mpty. Though the total rate of tax on property ~~is to~~ is 21%. the council's financial position is very bad both under the General and Ely Edn Fund. Seeing that ~~1% tax on the per~~ a tax ~~at 1~~ on property at 1% p.a brings in only ~~Rs 1,600~~ a meagre income of Rs 800, it is impossible to balance the budget of this Council by any practicable increase in the rate of property tax or Edn tax. ~~In the circumstances~~ The Council will not be able to repay any advance which may be sanctioned to it. Its general account is working at a deficit of Rs 21,000 a year.

In the circumstances this dept may suggest that advance increments should not be sanctioned to the Ely Edn staff of this mpty.

This dept may agree to the proposal of E & PH to increase the rate of Edn tax by 2% p.a from 1.10.47. Even after this increase, a grant will be necessary to cover the deficit in the Ely Edn Fund of the council.

X

Z

Rh
25/9/47

Fin.

DY. SECRETARY TO GOVERNMENT
57461
30 SEP 1947
FINANCE DEPARTMENT

LA no 35187-1-D
26.9.47

Finance (Exp.A) Deptt.

Please see the notes of E & P.H. and L.A. on pp.1-3 above.

2. The E.E. Fund Budget for 47-8 of the Municipal Council, Walajahpet is expected to close with a deficit of Rs.5,990/- The expenditure actually incurred by the council on the payment of dearness allowance is only Rs.5,400. The Council is therefore eligible for a subsidy of Rs.5,400 only from Government. Following the usual procedure this Department may suggest that an advance subsidy equal to 2/3rds of the anticipated deficit viz., Rs. 3600 may be sanctioned and that at the same time ~~a~~ the excess subsidy of Rs.144 paid during 1946-7 may be recovered.

A on p.1 cf.

* A on p.10 (B)

P

5400 × 2 / 3 = 10800 / 3

A on p.1 to Rs.3600

Gs 10.10.47

3. In view of the present unsatisfactory state of the finances of the Municipal Council, L.A. suggest that advance increments should not be sanctioned to the Elementary Education staff of this municipality. Finance may agree.

p. 3 above

Gs 10.10.47

4. As a result of the grant of the revised scales of pay to the E.E. staff, the Walajahpet Municipality will have to incur an extra expenditure of Rs.3,660 in 1947-8. This amount has to be made available to the Municipal Council either by increasing the rate of education tax or by granting an advance from provincial funds with reference to para 5 of G.O.No.975 Edn., dated 10-5-47;

p. 1 cf.

Not put up.

p. 1 cf.

5. The Council is levying education tax at 1% per annum and property tax at 21% (inclusive of Edn tax) which is stated to be beyond the "conventional" limit adopted by L.A. E & P.H. have proposed and L.A. have agreed that the rate of education tax may be increased by 2% per annum with effect from 1-10-47. ~~which~~ this would fetch an additional income of Rs.800 in the current year and Rs.1600 per annum in subsequent years. If this is done, the advance payable by Government in the current year will be reduced to ~~Rs.2,862~~ Rs.2,860 or (roundly) Rs.3000/-. The municipality willnot however be in a position to repay this advance ~~even~~ with the additional income of Rs.1600 per annum on account of the increase in education tax, as it will have ~~a~~ to meet every year the additional expenditure on account of revision of salaries viz., Rs.3,137 (for 12 months).

* para 3, p.1 above

+ p. 3 above

See para 3, p.1 above

3660

If the education tax is raised by 5% it will fetch an additional revenue of Rs.2000 in the current year and Rs.4000 p.a. from 1948-49. The advance ~~sanctioned~~ required will then be Rs.1660 or Rs.~~2~~ 1,700(roundly). The Municipal Council will be able to repay this advance with interest in 2 instalments. Finance

A

3660
4000
1660 or
1700

may suggest that the education tax may (as a special case) be raised by 5% from 1-10-47 and that an advance of Rs.1,700 to be recovered in two instalments may be granted ~~accu~~

A

Gs 10.10.47

10.10.47

10.x.47

Gs 11.10.47

11.x.47

LA/5500

(15)

Fi. U.O. 57461 EA-1
11. x. 47

38450

L.A. Dept

This is a small and poor mpty. Its population according to the 1941 census is 11,048. The collector reported that the town is on the decline and suggested that it ~~might~~ may be converted into a Panchayat. A report has been called for from the Inspr of mpl Cls and Local Bds on the subject..

2 The rates of taxes on property now levied in this mpty are as shown below:—

		per cent per annum
(1)	General tax	12
(2)	Scavenging tax	2 1/2
(3)	W & D Tax	4 1/2
(4)	Lighting Tax	1
(5)	Edn Tax	1
	Total	21

The total maximum rate upto which Govt may raise the rate in mpties of this type according to the convention (observed in laid down by) this dept ~~to~~ and accepted by Fin is 21% p.a. The General fund of this mpl Cl is working at a deficit of Rs 21,000 a year. ~~It~~ It is impracticable to wipe off the deficits in the Genl and Ely Edn accounts of this Cl by increasing the rate of the taxes on property. The proposal of Fin to increase the rate of Edn Tax by 5% p.a will ~~mean~~ ~~the le~~ make the total rate on property 26% ~~and Edn Tax~~ inclusive of Edn Tax of 6% p.a. These are very high rates and will be ~~too bad~~ very burdensome on this small town. In the circumstances this dept may suggest that the rate

Vide (U) - Removed
+
includes genl 1% increase in scav tax

7

D

C, Exp

(15)

~~3f [illegible]~~

of edn tax need be increased in this case by only 2% p.a. and that the resulting deficit (Rs 3,000 in 1947-48 ~~and~~ and Rs 1,500 in 1948-9 and after) in the Ely Edn Acct due to pay revision ~~may~~ be wiped off by a special grant from Provl funds, till the question of the abolition of the mpty is ~~divided~~ decided.

E&PH may be requested to ~~ci~~ circulate the case to H.M (LA).

15/10/47

RM
15.X.47

E.&P.H.

ASST. SECRETARY TO GOVERNMENT
82710
16 OCT 1947
EDUCATION AND PUBLIC HEALTH DEPT.

L.A. No ~~PO~~. 38450-1 D/47.
15.10.47.

E&PH(C)

Finance may see the case again with reference to the notes from page 5 ante.

17.10.47
20.10.47

21/10/47

Finance

E&PH.D.O.No.
65722-201
21.10.47

Fin (Exp A)

ADDITIONAL DEPUTY SE
63639 E.A
27 OCT 1947
FINANCE DEPARTMENT

(Previous Finance note on pp 4-5 above)

Please see the note of this Deptt. in the top file. This case has also been dealt with in that file

1.11.47
(1.11.4)

A.S
3.11.47

5/11/47

E&PH

See [illegible]

Issued as
G.O. 2691 Edn
19.12.47

E&PH (C)

"Without taking into consideration of the additional expenditure on the revision of salaries, The E.E. Account of Council is expected to close with a deficit of Rs. 5990."

para 1 on p. 1 ante

The deficit is mainly due to the payment of dearness allowance to the E.E. staff, ~~the~~ the expenditure on ~~[illegible]~~ ~~[illegible]~~ which is Rs. 5400. Finance have agreed to the payment of an advance subsidy towards the deficit on this account. | page 10 of (B) | 'P' on page 4 ante 5990 5400 590

2. There will still be a deficit of Rs. 590 in the E.E. acct. The council may be asked to avoid the deficit by deleting the provision made under 'Repairs of buildings', as it is not eligible for a subsidy to meet this portion of the deficit. | page 19 of (B)

3. The question of granting advance increments to the E.E. staff may be deferred as suggested by L.A. at 'X' on page 3 ante.

4. The additional expenditure on the revision of scales of pay alone is Rs. 3860. L.A. have agreed to the enhancement of education tax by 2% p.a. with effect from 1.10.47. They suggest that a special subsidy may be sanctioned to meet the deficit that will remain ~~even~~ after the enhancement of taxation by 2%; (the subsidy being paid in future years also.) Finance, however, strongly oppose the course suggested by L.A. being adopted and insist that the rate of education tax may be increased by 5% p.a. so as to meet the entire additional expenditure on the revision of salaries. In the special circumstances stated by L.A. in their note from page 5 ante, this Department may agree ~~[illegible]~~ that a special subsidy of Rs. 2860 should be paid to the council for this year. (Pending issue of orders on this case the Council was asked to give effect to the revised scales of pay without any delay).

'Z' on page 3 ante

'Z' on page 3 ante

3860
800
2860

'R' on page 13 n.f. of the top file

'A' on page 5 ante

Please see note in the top-file. I agree with Fin:. We may provide for the proposal at 'A' on pp. 4-5 ante.

5. The file may be circulated to H.M. (Edn), H.M. L.A. and H.M. Finance for orders.

20.11.47

24/11/47 S

25/11/47

H.M. (Edn.)
H.M. (L.A.
H.M. (Fin.)

6/12

27-11-47

B.G.A.
7.XII

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(17) 9

A draft order is submitted for approval. L.A. may see after issue.

8.12.47

9/12/47 S

Draft will be seen with orders on [illegible] top-file. 9/12/47

~~[illegible] 375-[illegible]~~
[illegible]

Issued as G.O. 2691 Edn
R.Dis 6-12-47

Please see the notes in the top file. The draft may issue now. L.A. may see after issue.

16.12.47

10/12/47 S

16/12/47 LA - a:i.

E.S.P.H. U.O. No.
65722-B41
5.1.48

L.A. Dept (B)

3752 A

[Previous notes of this Deptt on pp 5-7 ante]

E.S.P.H. Dept's notes on pp 7-9 above, and the notes from page 8 in the top file may be

[P.T.O.

-10.

perused and the file returned to ESPH

7.1.48

7.1.48

7.1.48

Er P.H.

7/1

E.Ed.H (a)

LAus 375^A-1Bml

7/1/48

The papers may be put away.

9.1.48

9/1/48

10/1/48

1769

---

11 Edn H (a)

C. No. 5180/48

Tax - Edn. Mcl. cl. Walajapet - Revised Scales of pay - Additional expenditure - Enhancement - Loan

(18)

pages 1-3 c.f. From the Commr. Walajahpet Mply. No. 5283/47 d 20.1.48

With reference to the orders issued in G.O. No.

para 1 a p.3 of (A) 2690 Edn. d 16.12.47, the Mcl. cl., Walajapet, proposes to enhance the rate of education tax levied in the municipality

page 3 c.f. from 1 o/o p.a. to 2 o/o of the property rentals p.a. instead of enhancing the rate of the tax up to 6 o/o p.a. as directed in the G.O. Apparently the council's proposal will be

'M' on page 1 c.f. given effect to from 1-10-47 as the Commr reports that the (property tax) demand notices for the current half year have not yet been issued. The resolution of the council is, however,

page 3 c.f. indefinite.

2. The E.E. Fund budget for 1948-49 of the council has not yet been received. From a perusal of the General Fund budget

pages 24-26 of the budget in L.F. in the linked file, it is observed that the R.E. for 1947-48 and the B.E. for 1948-49 of the E.E. Fund of the council will be

(h) as shown in the statement put up below. The Budget in the linked file has been framed before the receipt of the orders in the G.O. at (A). Necessary alterations have been carried

(h) out in the statement below.

3. R.E. for 1947-48. Even after granting a subsidy of Rs. 3600 towards the cost of the payment of d.a. and an advance of Rs. 1700 towards the addl. expenditure on the introduction of revised scales of pay, the R.E. closes

statement at (h) with a deficit of Rs. 1850. This is due to the fact that the council has not given effect to the enhancement of Edn. Tax up to 6 o/o p.a. If the enhancement is given effect to in full, the R.E. will close with a small surplus.

p. 14 c.f. in L.F. The council has taken credit for a Govt. grant towards ~~teachers allowance~~ and deficit of Rs. 4590. From the Revised Estimate, it is observed

page 24 of the E.E. budget in the additional expenditure to be incurred on the revised

(x) 11500
9350
2150 ✓

scales of pay in the current year is Rs. (x) 2150. The normal receipts and expenditure for 1947-48 will be as shown below:—

Total normal receipts (excluding the subsidy and the advance [illegible] by [illegible] grant) - Rs. 12,500

Total normal expenditure (excluding the cost of revision of salaries) Rs. 17,500

Normal deficit — - Rs. 5,000.

The Council incurs an expenditure of Rs. 4600 on the payment of dearness allowance to the E. E. staff. Any subsidy that may be paid to it to cover the deficit in its budget, should be limited to the actual amount spent on the payment of d.a. Hence the Council is eligible for a total subsidy of Rs. 4600 only. A subsidy of Rs. 3600 has already been paid. Even if the balance of Rs. 1000 is now paid ~~but~~ the R.E. will close with a deficit of Rs. 850 which cannot be met unless the Council increases the rate of education tax at least by 2 p.c. p.a. from 1-10-47.

Amount [illegible] in the R.E.

J Bud I

page 3 of (A)

1850
1000
850 ✓

5. The credit taken for a Govt. grant of Rs. 2560 to meet the additional cost of revision of salaries, in the current year, is not admissible as no out right grants will be paid to the Council, for the purpose, as requested by the Cl. The Council has already been paid an advance of Rs. 1700 for the purpose and no further advance can be paid.

page 24 of the G.F. budget in L.F.

p. 14 c.f. g L.F.

p 3 of (A)

6. B. E. for 1948-49. The position in 1948-49 will be much worse than in the current year. Even if the entire expenditure on the payment of dearness allowance is met by the grant of a subsidy the B.E. is expected to close with a deficit of Rs. 4000 (in round figures). To enable the Council to avoid the anticipated deficit and to refund the advance paid to it in the current year, the Council must increase ~~the~~ the rate of education tax up to 6 p.c. p.a. as ordered in the G.O. at (A). There seems to be no other way to get out of the difficulty. L.A. have stated that the General Funds cannot spare any amount to cover the deficit in the E.E. Fund and that the entire A.T.C. grant sanctioned to it in the current year would be required to meet the deficit in the General Account. The A.T.C. grant will not be available after 1948-49. In the circumstances stated ~~that~~ it is for orders whether the Council may be informed that the orders in para 1 of the G.O. at (A) will not be reconsidered and that ~~to~~ it should give effect to the orders without further delay.

Rs 9990
R 5940
4050 ✓

3451

[illegible] 3-42 of L.F.

'p' [illegible] 54 p. of L.F.

A

Budget

L.A. may see prior to circulation.

[illegible] 27/1/48 S

27/1/48 L.A.

E & P.H. U.O. No. 5180-1c1 / 27.1.48

19

The Suggestion of the E&PH. Dept at A on page 2 ante may be accepted in this dept and the file returned to E + PH Dept u.o.

28.1.48

28.1.48

28.1.48

E & P.H. / C1

The file may be circulated to H.M. (Edn) and H.M. (L.A.) for orders on the proposal at 'A' on page 2 ante

L. A. No. 3451/48-1 Bud I / 28.1.48.

[illegible] 28/1/48 S

28/1/48

H.M. Edn. ✓

H.M. L.A. / 2/2

[illegible] 29/1

TSA 30-1-47.

2 - FEB 1948

2.2.48

A draft memo. is submitted for approval.

[illegible] 2/2/48

Total no