Sectt. II-27—60,004—17-11-48.

E & P.H (1948) Department.

Ms SERIES.

closed

34

G.O. NO.	688 Edn.
	2
Dated	30-3-48

[Despatch Abstract.]

Back Papers.

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

Further Papers.

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

As2 ✓ cl

R.O.P.No. 104 B3/47-48.

Office of the Director of Public
Instruction, Madras, 29-1-1948

Subject

ELEMENTARY EDUCATION FUND - Budget Estimate for 1948-49 -
Municipal Council, Cochin.

--

Submitted.

p 7 infra

7368

2. Revised Estimate for 1947-48. The credit taken for Government grant under Sec.37 of the Madras Elementary Education Act is -- liable to revision with ref. to the actual amount of subsidy that will be sanctioned to the Council during the current year.

page 9 infra

3. The expenditure under "Ordinary" is in excess of sanctioned budget. Sanction of the Government is necessary for the increased expenditure.

p. 7 infra

4. Budget Estimate for 1948-49. The credit taken for Government grant under Sec. 37 of the Madras Elementary Edn. Act is liable to revision with reference to the actual amount of Education tax -- realised and adjusted to the fund during the year 1947-48.

5. Accommodation is reported to be inadequate in the Pattalam Municipal Girls School. 2 Boys Schools are reported to be housed in temporary sheds whose Sanitary conditions are not satisfactory and facilities for play ground are also needed.

6. Time Scales of pay are adopted. Leave salary and Dearness allowance are paid.

For Director of Public Instruction.

To

The Secretary to Government, Edn & P.H. Department.
P.RK. 29/1/48

sd
29/1

From
Sri A. K. Raghavan, B.A.B.L.,
Commissioner, Municipal Council,
Cochin.

To
The Secretary to Government,
Education & Public Health Departmen
Fort St. George, MADRAS.
Through
The Director of Public Instruction,
Madras.
The Chairman, Municipal Council,
Cochin.

DIRECTOR OF PUBLIC INSTRUCTION
8 JAN 1948
MADRAS

Bl. 7984/47 dated 3rd January 1948.

Sir,

BUDGET ESTIMATE - Elementary Education
Fund - 1948 - 49 - Cochin Municipality.

I submit herewith the Revised Budget Estimate for 1947 - 48 and the Budget Estimate for 1948 - 49 in duplicate in respect of the Elementary Education Fund Account of the Municipality along with the number of schools, number of teachers etc and a copy of the Establishment Schedule. Copies of my note to the Council on the draft Budget, the Finance and Budget Committee's resolution dated 11- 12- 47 and the Council's resolution No.480 dated 18- 12- 47 approving of the Budget Estimates with some modifications, are also submitted.

2. The Government in their order No. Ms. 240 Edu. dated 11- 12- 47 while sanctioning the Budget Estimate of the Elementary Education Fund for 1947- 48 approved of a total allotment of Rs. 55,910/- for expenditure in the ordinary account. Against this allotment a sum of Rs. 72,290/- has been provided in the Revised Budget Estimate for 47-48. The excess is due to the introduction of the Revised scales of pay, not provided for in the Budget. The excess due to the introduction of the revised scales of pay for the period from 1- 1- 1947, comes to about Rs. 17,800 per annum. The excess expenditure provided for in the ordinary account may be kindly approved. Credit has been taken in the Revised Estimate for Rs. 12,000/- being the advance from Government due to the introduction of new scales of pay. It is requested that the advance may be kindly disbursed before the end of the year.

3. The adoption of Revised scales of pay involves an additional annual liability of Rs. 17,800/- in the Elementary Education Fund while the anticipated increase in receipts due to the enhancement of Education Tax is Rs. 3500/- only. Even now the Elementary Education Fund is not in a satisfactory position to run all the Elementary schools. The Budget and Finance Committee therefore suggested to the Councilthat the higher Elementary sections in 2 higher Elementary schools may be closed from the next school year and also that the Pattalom Girls' school be abolished and amalgamated with the Thamaraparamba school. Necessary additional accommodation due to this amalgamation will be made in the Thamaraparamba school in the available space. The amalgamation will result in a saving of Rs. 6500/- annually. A capital provision of Rs. 5000/- has been made for expenditure in 1948-49 for construction of additional buildings for ~~in~~ Edward Memorial school and Thamaraparamba school for this purpose. The Council also decided to adopt the suggestions of the Committee so that the Elementary Education Fund may be self-supporting.

The Council has purchased eleven sheds belonging to the Military at a cost of Rs. 740/- in which some classes of the Edward Memorial school can be conducted after effecting certain improvements and thus save the rent now being paid for buildings. In spite of these curtailment of expenditure the fund closes with a deficit of Rs.520/-. But the actual working may show greater savings under expenditure side.

4. I request that the Government may be pleased to approve the Budget Estimate as passed by the Council at an early date.

Commissioner

Forwarded

Chairman

H.F.3 Cps. 5/17P

72290
55910
16380

ELEMENTARY EDUCATION FUND BUDGET ESTIMATE FOR 1948 - 1949.

The Revised Budget Estimate for 1946 - 1947 was Estimated to close with Rs.90/- It however closed actually with a balance of Rs. 5250/- Since the entire amount received from Government as arrear Toll Compensation Grant was ordered to be credited to Elementary Education Fund.

REVISED ESTIMATE FOR 1947-48. The allotment made in the Revised Budget Estimate for expenditure in the ordinary account is Rs. 72,290/- as against Rs. 55310/- The excess is mainly due to the revision of salaries of teachers and other Establishment attached to schools.

Consequent to the introduction of the new scales of pay to Elementary Education staff with retrospective effect from 1- 1- 47 and allowing the weightage ~~has necessitated~~ ~~incurring~~ an additional expenditure of Rs. 11,200/- has devolved on this Council.

The Government while ordering the Council to adopt the revised scales of pay, have suggested that the Municipal Council may apply to the Government for advances to the extent of such additional liability due to this revision. The Council has also applied for an advance of Rs. 12000/- to the Government for this purpose. Necessary credit has also been taken in the Budget in anticipation of the sanction of the Government. Even last year the council requested the Government to enhance their contribution but the request was not complied with. The Government have recently ordered for the enhancement of the Education Tax at 2% per half year from 1-10-47 This will fetch an additional income of about Rs.3500/- only per annum.

BUDGET ESTIMATE FOR 1948 - 1949. The total receipts budgetted for are Rs. 55980/- in the ordinary account inclusive of a contribution of Rs. 8000/- from the General Fund Account. The General Fund Account cannot admit~~s~~ of any additional contribution. It will be seen that the draft budget actually closes with a deficit of Rs.7320/- Besides the usual contribution from the General Fund account the entire proceeds of the arrear toll compensation that may be received during the year has also been taken credit of in the Education Account as directed by Government for 46-47.

A contribution of Rs. 5000/- has been made for capital expenditure to provide for additional accommodation in the Thamaraparamba & the Edward Memorial schools.

Even though the rate of ~~education~~ tax has enhanced the increase in Revenue is not sufficient to cover up the deficit. The Government may be requested to make sufficient contribution to wipe off the deficit.

Municipal Office,
Cochin, 12- 12- 47. H.F.10 Cps. 12/12/P

Commissioner

53346
18200
71546

1814
3628
38,096

1814
19950 × ~~8~~ × 21

19950
1750
21700

1700
1750 ✓

19950
3500
450

19950
1750 ✓
18200 × 2
5
3640
7280 ✓

19950
18200
38,150

53322
18200
71472
72730
-1258 ✓

5

ELEMENTARY EDUCATION ACCOUNT COCHIN MUNICIPALITY.

RECEIPTS - ORDINARY.

Head of Account.	Actuals of 1946- 47.	Revised Estimate for 47-48.	Budget for 48- 49.	Remarks.
	Rs.	Rs.	op. balance 76 ✓ Rs.	
Opening balance	10.118	5250 ✓	38150 ✓	
1) Education Tax - Gross collections	15,353	18,290 E	19,950 ✓	
Deduct. Collection charges	- 622	3684	3684 ✓	
2) Compensation for loss of income from Profession tax.	3,684	3, 680	3,680	
3) School fees	398	400 ✓	400 ✓	
4) Other Receipts	18	60 ✓ 10,870 ✓	60 ✓ 10,870	
5) Government Grant i) Under Sec.37 of the Act	10,870	15,720	17,900	
ii) Under Proviso to Sec.37 of the Act.	4,965	4,970 4965	4,970 4965 ✓	
6) Contribution from General Account.	8,000	10,100 ✓	8,000 ✓	
7) Arrear Toll Compensation Grant credited to Ele.Edn. Fund.	5,417 ✓	5,420 15417	5.420 5417 ✓ 71546 ✓	
8) Advance from Government for revised scales of pay.		12,000 58946 ✓		
9) Refunds of Grant	-36			
Taxes etc.	-8	-80 ✓	-100 ✓	
Deduct amount transferred to Capital.		58866 ✓	-5,000	
Receipts-Ordinary-Total.	48,039 10118 58157	70,470	55,280 66,446	
CAPITAL ACCOUNT.				
Amount transferred from Ordinary.	-	64176	5,000	
Total Ordinary-& Capital	48,039	70,470	5,000 60,280 71,446 +76 71522	

Municipal Office,
Cochin, 15- 12- 47. | H.F.10 Cps. 15/12/A

Commissioner

70470

19950
21000
40950

2877
2088
4965

17800
2700
20500✓

18200
2700
15500✓

16784
15500
1284✓

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ceedings of the Finance & Budget Sub Committee passed at its meeti
- 12- 47.in the Municipal Hall Cochin.

6

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e revised budgets of the General Fund and Elementary Education nd accounts for the year 1947-48 are approved.

2) The draft budget of the Gendral Fund Account is approved subject to the implementation of the following proposal. That the Secondary Girls' School in Amarapathy run by the Council may be abolished or in the alternative the Government requested to take over the management of the school. The grounds for abolishing the school are:-

~~1)~~(a) The receipts under school fees and that received from Government by way of grant works out to Rs. 2500/- and 3000/- respectively, while the Municipal Council has to expend Rs.19,500/- on the maintenance of the school. As such it is a drain on the general revenues of the Council.

~~2)~~(b) Considering the fact that there are two high schools for girls managed by private bodies viz., Fathima Girls' High school and St. Mary's Convent High school there is no necessity to maintain a secondar school by the Municipality incurring heavy expenditure.

~~3)~~(c) The Inspection reports of the Secondary Girls' school ~~xx~~ for the revious years reveal the inefficient and ~~xxxxx~~ unsatisfactory standar 7 education imparted therein.

The school may therefore be abolished from the year 1948-49 or least from 1949-50. The Commissioner is requested to take necessary steps in the matter.

3. Draft Budget of the Elementary Education Fund for 48-49 is approv subject to the following modifications.

(1) That the higher Elementary sections in both Edward Memorial schoo and Mopla School be abolished as it would save a recurring expenditure of Rs. 6,000/. In both the schools the number of pupils in the higher elementary sections are meagre, and the result in the public examination reveal a poor percentage of passes.

(2) The Pattalom Girls' School may be abolished and amalgamated with the Thamaraparamba school whereby the Council may expect a saving of Rs. 2,500/- every year.

(3) Necessary additional accommodation in the Thamaraparamba school can be provided from these savings.

The Committee therefore suggests to the Council that these main items of expenditure can be curtailed so that the Elementary Educatior Fund may be self supporting.

4. The Committee also resolves to prepare a detailed scheme for dustless surfacing of all the main roads within this Municipal limit at a cost of Rs. 1,50,000 on half grant and half loan basis. The loan to be repaid from out of the savings from the usual maintenance of Roads.

Sd. K. J. Herschel, Chairman

(True copy)

Municipal Office, |
Cochin, 15-12-47. | H.F.10 Cps. 15/12/P

15/12
Commissioner

9096✓

245600
243
240
243
170
162

13500
13424
76✓

53322
18200
71522✓

72730✓
71522
-1208✓

70030
53246
16784
2700
13484✓
76
-1440

EXPENDITURE - ORDINARY.

7

Head of Account.	Actuals for 1946 - 47.	Revised Estimate for 1947 - 1948.	Budget for 1948- 49.
Staff:-			
1) Salaries and allowances Masters D.A	41602	E 60450 ✓ (16200)	53000 ✓ (16200)
Clerks & Servants	4509	5400 ✓	5040 ✓
Contribution to Provident Fund.	1158	1400 ✓	1300 ✓
Collection charges.		800 ✓	900 ✓
2) Contingencies & Equipment.			
Contingencies House Rent.	678	800 ✓	840 ✓
Other items.	1271	1000 ✓	1200 ✓
Equipment-Furniture & Apparatus.	15	340 ✓	100 ✓
Library Books.	2	50 ✓	50 ✓
Other items.	558	50 ✓	200 ✓
3) Repairs to Buildings	3114	2000 ✓	2400 ✓
4) Repayment of advance by 6 (12) instalments I Instalment.			2700 ✓ 1000 ✓
	52907	~~80290~~ 72290 ✓ 58866 -13424	~~67330~~ 66030 ✓ 67730
EXPENDITURE CAPITAL.	...	...	
Lands and Buildings			5000 ✓
	...	...	5000
Total Expenditure & Capital	52907	~~80290~~ 72290 ✓	~~72330~~ 71030 ✓
Closing balance.	+ 5250		- 72,730 ✓

Municipal Office, Cochin, 15- 12- 47. H.F.10 Cps. 15/12/A

Commissioner

70030 ✓
53246 ✓
-16784

72290
70470
-1820

15350 × 4/9 × 4/3 = 9096 ✓
245600/27 =

71030
60290
-10710

60450
44780
15670

72290
16870
55420

60450
17800
42650 ✓ B.E.

53000
17800
35200 ✓

58157
52907
5250

72290
58866
13424

65030
2700
67,730 ✓

58866
5250
64116

6 | 13500
12
2500

2250 ✓
450
2700

72730
71522
-1208

8

Extract from the Proceedings of the Municipal Council, Cochin, passed at its meeting held on the 18th Decr. 1947 at the Municipal Hall.

No.480.

B1. 7985/47 Read:- Revised Budget Estimates for 47-48 of the General Fund and Elementary Education Fund accounts and Draft Budgets estimates for 48-49 on the Elementary Education & General Fund Accounts with the recommendations of the Budget Committee thereon.

Resolution

A

1. The Higher Elementary Sections in both the Higher Elementary schools be abolished from the next school-year. Pattalom school to be abolished and amalgamated with Thamaraparamba school. Necessary accommodation to be provided in the Thamaraparamba school before the commencement of next school year.

2. The question of abolishing the Secondary Girls' School will be considered next year- In the mean while the Commissioner is requested to take immediate and effective steps to improve the efficiency of school. Commissioner is also requested to address the Educational Authorities for taking over the management of school by the Government.

Sd./ K. J. Herschel
Chairman

(True copy)

Municipal Office, |
Cochin, 22-.12- 47. | H.F. 22/12/A

Commissioner Delegate

Number of Teachers and scales of pay.

Names of Schools.	Secondary Grade Rs 40-1½-55-2-75	Higher Elementary Grade Rs 30-1-45	Lower elementary grade Rs 23-1-33	Sessional teacher Rs 15/-	Weaving Instructor Rs 30-1-45	Malayalam Pandit Rs 30-1½-55-2-75	Total	Number of sweepers or watchman Rs 12½ 2½-5	Number of peons Rs 16-½-25
1. Edward VII Memorial school H.E.	4	17	1		1	1	24	1 Masalchi	1
2. Municipal Mopla H.E.	3	6	2		1		12		1
3. St John Pattom	1	7.	..				8		1
4. Thamaraparamba	1	6	3				10		1
5. Pathayathode	1	4	..				6		1
6. Beach Girls'	1	5	..				6		1
7. Pattalom Girls'	..	6	..				6		1
8. Muslim Girls'	..	4	..	1			5		1
Total	11	55	6	1	2	1	76	1	8

Municipal Office,
Cochin, 5- 1- 1948. H.F.4 Cps. 5/1/P

1165

18
19
198

65
76
1040
198
1238

74
16
1184

216
1184
1400
12

1238
4856

Commissioner

6

ESTABLISHMENT SCHEDULE - COCHIN MUNICIPALITY - ELEMENTARY EDUCATIO ACCOUNT 1948 - 1949.

Designation	No.	Scale of pay.	Amount per mensem.		Allowances (C.A.& D.A.)	Amo an
1. EDWARD VII MEMORIAL H.E.SCHOOL.						
Headmaster & 3 assistants.(Sec Grade)	4	40-1½-55-2-75	4 on 43 -	172	18 +-9 each 108	3
Higher Grade	17	30-1-45	1 on 38 - 1 on 36 - 1 on 34 - 2 on 33 - 12 on 32 -	38 36 34 66 384 558	16 Plus 4/8/-20/8 348/8	10878- 0- 0
Lower grade	1	23-1-33	1 on 28	28	16 plus 2/11 -18/11	560- 4- 0
Malayalam Pandit ✓	1	40-1½-55-2-75	1 on 42	42	18 plus 9 - 27	828- 0- 0
Weaving Instructor ✓	1	30-1-45	1 on 30	30	16 plus 4/8/- 20/8/	606- 0- 0
Peon ✓	1	16-½-25	1 on 17	17	16 plus 2/11- 18-11	428- 4- 0
Masalchi ✓	1	12/8	1 on 12-8	12-8	16 plus 0/14/ 16-14-0	352- 8- 0
Duty allowance Contingency				.5 16/8		60- 0- 0 198- 0- 0
Do Weaving House rent				.2 50		24- 0- 0 600- 0- 0
						17895- 0- 0
2. Municipal Mopla H.E. School.						
Headmaster & 2 Assistants(Sec. Grade)	3	40-1½-55-2-75	3 on 43 -	129	18 plus 9 each 81	2520
Higher Grade	6	30-1-45	1 on 33 5 on 32	33 160	16 plus 4/8/- 298 123	3792
Lower Grade	2	23-1-33	1 on 26 1 on 25	26 25 51	16 plus 2/11- 18-11-0 36/6	1060- 8-
Weaving Instructor	1	30-1-45	1 on 30	30	16 plus 4/8-20-8-	606-0-
Peon	1	16-½-25	1 on 17	17	16 plus 2/11 18/11	428- 4-
Duty allowance Contingency				5 8-4-0		60- 0- 99- 0-
						8565-12-

17800
5800
12000✓

22
22
16
18
16
16
16
146

54
96
32
32
214

18
112
16
146
178
98
114
112
116
214
426
1402
12
16824✓
2804
19,6,28

18200
16200
2000✓

19950
16200
3750✓

= 7200✓
½ = 3500✓
¼ = 1860✓

60450
19628
41822✓

53000
16800
36200

108
348-8-0
16-11-0
27
20-8-0
18-11-0
16-14-0

78905
8565-12-0
6011-4-0
[illegible]30-0-0
4193-4-0
4666-4-0
4462-4-0
8348-12-0
1031-0-0
7171·8·0

3000-0-0
7760-0-0
860-0-0
8880·0·0
9813
68693

53504 × 2/3 = 30700/3
= 10233

3. St. John Pattom L.Ele. School.

ster (Sec Grade)	1	40-1½-55-2-75	1 on 43	43	18 plus 9 - 27	840-0-0
r Grade	7	30-1-45	1 on 36 1 on 34 2 on 33 3 on 32	36 34 66 96 232	16 plus 4/8/- 20-8-0 143/8/	4506-0-0
	1	16-½-25	1 on 17	17	16 plus 2/11/- 18/11	428-4-0
Duty allowance				5		60-0-0
Contingency				6		72-0-0
House rent				8-12-0		105-0-0
						6011-4-0

4. Thamaraparamba L.Ele. School.

Headmaster (Sec.Grade)	1	40-1½-55-2-75	1 on 44/8	44/8/		858-0-0
Higher Grade	6	30-1-45	1 on 38 2 on 33 3 on 32	38 66 96 200	16 plus 4/8- 20-8-0 123	3876-0-0
Lower Grade	3	23-1-33	1 on 31 1 on 28 1 on 27	31 28 27	16 plus 2/11/ 18/11 56/1/- 86	1704-12-0
Peon	1	16-½-25	1 on 17	17	16 plus 2/11/- 18/11	428-4-0
Duty allowance				5		60-0-0
Contingency				7-12-0		93-0-0
						7020-0-0

5. Pathayathode L.Ele. School.

Headmaster (Sec Grade)	1	40-1½-55-2-75	1 on 43	43	18 plus 9 27	840-0-0
Higher Grade	4	30-1-45	1 on 38 2 on 36 1 on 33	38 72 33	16 plus 4/8/-20/8 82	2700-0-0
Peon	1	16-½-25	1 on 17	17	16 Plus 2/11/18/11	
Duty allowance				5		60-0-0
Contingency				3-12-0		45-0-0
Site rent				10-0-0		120-0-0
						4193-4-0

6 Beach Girls' L. Ele. School.

Headmistress (Sec.Grade)	1	40-1½-55-2-75	1 on 43	43	18 plus 9 - 27	840-0-0
Higher Grade	5	30-1-45	1 on 38 3 on 34 1 on 31	38 102 31 171	16 plus 4/88-20-8 102-8-0	3282-0-0
Peon	1	16-½-25	1 on 17	17	16 plus 2/11- 18-11-0	428-4-0
Duty allowance				5		60-0-0
Contingency				4-8-0		54-0-0
						4664-4-0

7 Pattalom Girls' L.Ele. school.

Headmistress & 5 Assistants Higher Grade.	6	30-1-45	2 on 36 1 on 34 3 on 32	72 34 96 202	16 plus 4-8-0 20-8-0 123	3900-0-0
Peon	1	16-½-25	1 on 17	17	16 plus 2/11-18-11-	428-4-0
Duty allowance				5		60-0-0
Contingency				4-8-0		54-0-0
						4442-4-0

8 Municipal Muslim L.Ele. School.

Headmistress & 3 assistants	4	30-1-45	4 on 30	120	16 plus 4-8--20-8-0 82	2424-0-0
Sessional teacher	1	15	1 on 15	15	16 plus 0/14/-16/14/	382-8-0
Peon	1	16-½-25	1 on 17	17	16 plus 2/11-[illegible]-11-0	428-4-0
Duty allowance				5		60-0-0
Contingency				4-8-0		54-0-0
						3348-12-0

Supervisor	1	45-2-85	1 on 51	51	18 plus 9 - 27	936-0-0
Cycle allowance				4		48-0-0
L. A.						47-0-0
						1031-0-0

Municipal Office,
Cochin, 5- 1- 1948. H.F.4 Cps. 5/1/P

Commissioner

Extracts from the note of the L.A.Deptt. Re. Budget Estimate - 1948-49 - Cochin Municipal Council.

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xxx xxx xxx

M

10. Contribution to the Ele. Edn. Account:- Provision is made for a contribution of Rs.10,100 in the R.E. for 1947-48 and of Rs.8,000 in the B.E. for 1948-49. The amount provided in the R.E. for 47-48 is the same as that approved in the B.E. for 1947-48 while that provided in the B.E. for 1948-49 is the same as the standard contribution. They may be allowed.

xxx xxx xxx

20. Closing Balance:- (a) R.E.1947.48:- According to R.E. for 1947-48 as framed by the Council the general Account- Ordinary for 1947-48 is expected to close with a balance of Rs.11,842 against the prescribed minimum closing balance of Rs.8,570. The arrear toll compensation (Rs.5,417) sanctioned in the current year will not be required for purposes of the General Account.

(b) B.E. 1948-49. The B.E. for 1948-49 which opens with a balance of Rs.11,842 will close with a balance of Rs.11,542 if it is revised with reference to para 19 above. This is well above the minimum working balance of Rs.10,500. In the next year also arrear toll compensation will not be required for general Account.

xxx xxx xxx

P

The arrear toll compn. grant sanctioned in the current year and that likely to be sanctioned next year will not be required for purposes of the General Funds and will be available for wiping off the deficit, if any, in the Ely. Edn. Account. and for conservancy purposes.

R.D.P.
21-1-48.

22

[illegible]

3640/47

C1 D8 91

13 Vu

23

From
Sri A. K. Raghavam, B.A.B.L.,
Commissioner, Municipal Council,
Cochin.

To
The Secretary to Government,
Education and Public Health
Department, Fort St. George, Madras
Through
1.The Director of Public Instruction,
Madras.
2.The Chairman, Municipal Council,
Cochin.

DIRECTOR OF PUBLIC INSTRUCTION
C No. 502-13/2/48
9 FEB 1948
~~C No. 312/47/48.~~
MADRAS

Bl. 4553/47 dated 5- 2- 1948.

Sir,

Sub: EDUCATION - Schools under Local Bodies
Cochin Municipality - scale of pay for
teachers - Revised.

p.39 (A)

Ref: G. O. Ms. No.2756 Edn & P. H. Department
dated 27- 12- 1947.

p.59 (A)

This office letter Bl. 4553-47 dated 1-12- 47.

The revised scale of pay for teachers have been adopted in this Council from 1- 1- 47 as per G. O. Nos. 975 & 1154 Edn. dated 10- 5- 1947 and 5- 6- 47 respectively. The Council has incurred an extra expenditure of Rs. 11,200/- during the current official year for the disbursement of pay according to the revised scale.

No orders have been received from the Government on the Council's request for an interest free advance of Rs. 12,000/- for meeting the expenditure. A copy of my letter Ref. No. Bl. 4553/47 dated 1- 12- 47 is submitted for kind reference.

p.25 infra

I request that Government may be pleased to pass early orders in the matter.

7/2
Commissioner

H.F.7/2/A

Forwarded 7/2

Chairman.

~~3~~25

14

Copy of letter from the Commissioner, Municipal Council, Cochin, Ref. No. Bl.4553/47 dated 1- 12- 47 to the Secretary to Government Education and Public Health Department, Fort St. George, Madras through the Director of Public Instruction, Madras & the Chairman, Municipal Council, Cochin.

The Budget Estimate of the Elementary Education Fund for 1947 - 48 was expected to close with a balance of Rs.20/- Now that the scales of pay for teachers having been revised and granted, the Council has to incur an extra expenditure of Rs. 11,200/- during the current official year itself as detailed below. As the orders have retrospective effect (i.e.) from 1- 1- 47 the liability for garnting advance increments to those who have put in longer service also considerably increased.

The local compensatory allowances now granted to the Municipal employees have also to be increased with reference to the average pay of the post and the extra amount involved thereon alone is Rs. 1222/-

The scales of pay for teachers under this council prior to the introduction of the Revised scales of pay (1947), were for Secondary grades Rs. 25-2/2-45, Elementary Higher Grades Rs. 20-1/2-24-2/2-30 and Elementary Lower Grades Rs. 15-1/2-20. The additional expenditure on account of fixing the initial pay alone comes to Rs. 7140/- and for the advance increments to those who have put in longer service to Rs.2415-8-0.

The rates of Dearness Allowance have also to be increased in respect of some employees which amounts to Rs. 420/-

The Council in spite of its slender financial position of the General Fund Account, makes a contribution of not less than Rs. 10,000/- to the Elementary Education Fund every year. The General resources of the Council do not in the least permit the enhancement of this usual contribution to Elementary Education Fund. The Council is striving hard to improve its financial position. The rates of school fees in Elementary schools cannot also be enhanced ~~also be enhanced~~ as compulsory Education Act is in force in the Municipal area.

P. 34 (A)

The Government have since directed the levy of Education Tax at the enhanced rate of 2¾% per annum from 1-10-47 vide G. O. No. Ms. 2334, Education, dated 1-11-47. This enhancement of tax will only fetch an additional annual income of Rs. 3500/- (Three Thousand five hundred only)

It is therefore request that the Government may be pleased to grant this council, an interest free advance of Rs. 12,000/- this year itself as a special case to enable the Council to avoid any deficit that might be caused due to the adoption of the revised scales of pay.

In this connection I may state that the possibilities for improving the finances of the fund are also being considered as required in paragraph 5 of the Government Order referred to above.

Necessary credit has also been taken for this advance in preparing the Revised Budget Estimate for the Elementary Education Fund for 1947-48.

I request early orders in the matter.

A copy of the Council's resolution requesting the Government to sanction this advance is submitted herewith along with a copy of the Office note.

Sd./ A.K.Raghavan
Commissioner

True copy

Commissioner
5- 2- 48.

7/2

H.F.7/2/A

26

27

15

Office Note.

The revised scale of pay for teachers have been adopted in this municipality as per G. O. No.975 Edn. dated 10-5-47 and G. O. No. 1154 Edn. dated 5-6-47.

The immediate additional cost due to this revision is Rs. 11197-10-0 or 11200/- and the recurring annual cost being Rs. 9600/-

The Government have since directed the levy of education tax at 2¾% per annum while the previous rate was 2¼% per annum. This enhancement will fetch the municipality an annual income of Rs. 3000/- only. The contributoon from the General fund account is Rs. 10,000/- for this fund.

It is therefore suggested that an advance of Rs. 12000/- may be applied for to the Government as stated in para 5 of G. O. No. 975 Edn. dated 10- 5- 47.

This advance may also be taken into account for preparing the draft budget else the deficit will be too much.

Sd./
Commissioner
22-11-47

True copy

Commissioner
Municipal Council, Cochin,
Dated 5- 2- 1948.

H.F.7/2/R

Extract from the proceedings of the Municipal Council, Cochin, passed at its meeting held on the 28th Novr. 1947 at the Municipal Hall.

No.423.

Read Bl. 4553/47. 1) G. O. No. 975 Education dated 10- 5- 47 Revising the scales of pay for teachers under local bodies and directing the adoption of the scales of pay under this Council and also council resolution No.174 dated 26-6-47.

2) Office note stating that the Government may be requested to sanction an interest-free advance of Rs. 12,000/- being the additional amount required for adoption of the revised scales and that the revised scales of pay have been adopted from 1- 1- 47 in this Municipal Council.

Resolution

Government be requested to make an interest free advance of Rs. 12,000/- immediately.

Sd./ K.J.Herschel
Chairman

True copy

Commissioner

Municipal Office, Cochin, 5- 2- 48. H.F.7/2/A

30

CY

N. Dis 5082 B2/48 d/ 23-2-48

Submitted in continuation of this office N. Dis No. 3640 B2/47 d/ 11.12.47.

ASST. SECRETARY TO GOVERNMENT
25 FEB 1943
13781
EDUCATION AND PUBLIC HEALTH DEPT.

For Director of Public Instruction

19/2/48

To
The Secretary to Government
Edn & P.H. Dept.
MADRAS

CY 31

17

From
Sri A. K. Raghavan, B.A.B.L.,
Commissioner, Municipal Council,
Cochin.

To
The Secretary to Government,
Education and Public Health
Department, Madras.
Through
The Chairman, Municipal Council,
Cochin.

ASST. SECRETARY TO GOVERNMENT
28 FEB 1943
EDUCATION AND PUBLIC HEALTH DEPT.

Bl. 4553/47 dated 23- 2- 1948.

Sir,

14876
7368
p.99 (A)

Sub:- ELEMENTARY EDUCATION FUND Cochin Municipal Council - Revised scales of pay for teachers - Additional expenditure - Grant of advance.
Ref:- Government Memo No.98314-47 1.C.1 Edn. dated 30- 1- 1948.

The revised Estimate for 1947-48 and the Budget Estimate for 1948 - 49 of the Elementary Education Fund of this Council were submitted to Government on 3- 1- 1948 along with this office letter Bl. 7984-47. I request that the Government may be pleased to pass early orders on my letters No.Bl. 4553-47 dated 1-12-47 & 5-2-48.

p.59(A)

p.23 ante

Commissioner

Forwarded

24/2

Chairman

H.F.24/2/A

Tappals registered

C. No. 7368/48

E 88.14.(G)

B. E. - 1948-49 - E. E. Fund - Ml. Cl., Cochin.

Very Urgent.

p. 5 of (A)
page 3 c.f.

From The Commr. Cochin Mpty. No. 4553/47 d 1.12.47 \ 6
" " No. 7984/47 d 3.1.48

Memo. No. 7368/48 - IC1 Edn. dated 8.8.48

page 5 of (A)
'M' on
page 3 c.f.

In his letters cited above the Commr. Cochin Mpty. has furnished varying figures i.e. Rs. 11,200 and 17,800, respectively, in regard to the additional expenditure to be incurred by the Council on the grant of revised scales of pay and advance increments to the E. E. staff. The Commr. is requested to explain the discrepancy at once, and to furnish full particulars of the provision made in the R. E. for 1947-48 under the head "Staff - Salaries and allowances - Masters".

BM
7/8/48

To
The Commr. Cochin
Mpty. thro. the
C.M.C.

7.8.48

36

1 C

35

19

From
Sri A.K. Raghavan, B.A.B.L.,
Commissioner, Municipal Council,
Cochin.

To
The Secretary to Government,
Education & Public Health Department,
Madras.
Through
The Chairman, Municipal Council,
Cochin.

ASST. SECRETARY TO GOVERNMENT
[illegible] MAR 1948
EDUCATION & PUBLIC HEALTH DEPT.

Ref B1. 7984/47

Dated 12.3.48.

Sir,

BUDGET ESTIMATE - 1948-49 - Elementary Education Fund - Municipal Council, Cochin.

======

p 25 ante

19188 The sum of Rs.11200/- being the additional expenditure due to increased scale of pay, reported in my letter No.4553/47 dated 1.12.47 was for the 10 months ending with November 1947. This did not also include the advance increments sanctioned by the Government subsequently, but it was based on the revised scales of pay from 1.1.47. The annual extra expenditure by payment of the revised scales of pay and advance increments from 1.1.47 to the end of 31.3.48 was anticipated to be Rs.17800/-.The correct figure ~~xx~~ is therefore Rs.17800/-.

The amount provided in the Revised Budget estimate for 47-48 under "Staff Salaries & Allowances - Masters" viz., Rs.60450/- includes the extra expenditure likely to be incurred in the year 1947-48 in addition to the revised scales of pay from 1-1-47. Increments due from 1.1.48 for 2 months in the year 47-48 also have been taken into account.

Commissioner Delegate.

Forwarded

Chairman.

25/3/48

MyG/12/3/48

US
hg 8/55
22

AS

21.3.48

LAD

E&PH 110

~~19~~ 20

20

LOCAL SECRETARIAT MADRAS
21 MAR
1174

RAYANAGAR-MADRAS
TEL
21 MAR 48

ASST. SECRETARY TO GOVERNMENT
22 MAR 1948
21481
EDUCATION AND PUBLIC HEALTH DEPT.

Cochin 20 1625 21/3/48 173

restegnem madras Ogn

[illegible] submit copy council resolution dated nineteenth orders requested stop this meeting of the council carefully considered the representations made by the Islamic serving Society on behalf of the muslim

38

S. M. Service Message

INDIAN POSTS AND TELEGRAPHS DEPARTMENT.

Prefix
Class
Code.

Recd. from ______ At ______ H. ______ M. ______ By ______

Sent to ______ At ______ H. ______ M. ______ By ______

OFFICE STAMP.

TO

FROM

Signature of Sender.
(Not to be signalled.)

Eden Press, Calcutta—No. 2 (5176/D-9)—12-8-47—90,000 Bks.

-2-

39

TEL.
21 MAR.48
MADRAS

(muslim) population of cochin regarding the closing by the municipality of the higher elementary classes in the moplah and edward memorial (50) school as agreed at the ~~[illegible]~~ budget meeting of the council held in december 1947 stop the council also considered the serious financial ~~[illegible]~~ situation which has confronted the council since it has already contributed to the elementary education fund rupees 8000/- from its general

p13 ante

-3-

W

ARAYANAGAR-MADRA
R.EL.
21 12.48

27

(generel) funds and has applied to the government (100) for an advance of rupees 12000/ to maintain the status quotas regards these schools stop this council realising the impossible of further assistance from its funds appeal to the government to come to its help and grant immediately the sum of rupees 5500 required to maintain the higher

A

INDIAN POSTS AND TELEGRAPHS DEPARTMENT.

S. M. Service Message

Prefix Class Code.

Recd. from — At — H. — M. By —

Sent to — At — H. — M. By —

OFFICE STAMP.

TO

FROM

Signature of Sender. (Not to be signalled.)

Eden Press, Calcutta—No. 2 (5176/D-9)—12-8-47—90,000 Bks.

40

42

S. M. Service Message

INDIAN POSTS AND TELEGRAPHS DEPARTMENT.

Prefix Class Code.	Recd. from At H. M. By	Sent to At H. M. By

OFFICE STAMP.

TO

FROM

Signature of Sender.

(Not to be signalled.)

Eden Press, Calcutta—No. 2 (5176/D-9)—12-8-47—90,000 Bks.

~~(4)~~ 43

NAGAR-MADRAS TEL. 21 MAR.48

23

(higher) elementary (100) section of these schools this resolution is to be telegraphed to the local govt for its ~~immediate~~ immediate consideration and sanction.

Commissioner

C. No. 7368/48

65 E 8P. H (C1)

24

Pl. issue today
3/3/48

page 1 c.f.
page 35 c.f.

B. E. - 1948-49 - E. E. Fund - Mcl. cl., Cochin - Orders passed.

From the D.P.I. R.O.P. No. 104 B3/47-48 d 29.1.48
" Commr. Cochin Mply. No. 7984/47 d 12.3.48

==

Order No. 688 Edn. dated, 30. 3. 48.
Ms.

The Govt. pass the following orders on the R.E. for 1947-48 and the B.E. for 1948-49 of the E.E. Fund of the Mcl. cl. Cochin.

para 2(ii) a.p. 1 n.f.

2. R.E. for 1947-48. (i) The Council is eligible for a Govt. grant under section 37 of the E.E. Act, in respect of the amount of education tax collected at the rate of 1½ o/o of property rentals p.a. only. The credit taken for by the cl. should therefore be reduced from Rs. 15,720 to Rs. 10,870.

para 2(iii) a.p. 1 n.f.

(ii) Credit should be taken for the opening balance of Rs. 5250.

i) The Council is permitted
increase the provision made
der the head "Expenditure
dinary" from Rs. 55910
Rs. 72290.

para 2(v) a.p. 1 n.f.

para 2(vi) a.p. 1 n.f.

'X' a.
page 6 n.f.

'Y' a.p. 6 n.f.

'X' a.p. ? n.f.

(iii) Revised with reference to the orders above, the R.E. for 1947-48 is expected to close with a deficit of 13,424. In order to enable the Council to avoid the deficit, the Govt. sanction the payment to the cl. of an advance of Rs. 13,500 (Rupees Thirteen Thousand and five hundred only). The amount will be disbursed to the cl. early in April, 1948. Interest at three and a half per cent per annum (provisional) will be charged on the advance, which should be repaid in six annual instalments. Penal interest will be charged at 7½ o/o p.a. on the instalments if they are not paid before the 31st March in each year. The expenditure will be debited to the head "XLI - Loans and Advances bearing Interest -

46

f- Miscellaneous Loans and Advances - E-
Advances to Local Bodies to Cover Deficits" in
The Budget Estimate for 1948-49.
(v) The R.E. will close with a balance of Rs. 76.

13500
13424
76 ✓

3. B.E. for 1948-49. (i) Govt. grant under section 37 of the E.E. Act. The credit taken for a grant should be reduced from Rs. 17900 to Rs. 10,870.

para 3(ii) on p. 22 n.f.

(ii) Provision ~~should~~ be made for a sum of Rs. 2700 towards the refund of the first instalment of the advance sanctioned in para 2 of this order.

para 6 on p. 32 n.f.

(iii) Revised with reference to the orders above
The B.E. for 1948-49 is expected to close with a deficit
of Rs. 19,408. No subsidy is admissible to the Council
towards the deficit which is due to the introduction
of revised scales of pay and grant of advance increments
to the E.E. staff. In order to enable the Council
to avoid the deficit in the E.E. Acct. and to make it
self-supporting in future years, the Govt. direct
the Ml. Cl., Cochin, under subsection (2) of section 35
of the Madras Elementary Edn. Act, 1920, as amended, to
alter the rate of levy of education tax in its area, from
2 3/4 o/o p.a. to five and one fourth percent per
annum, on the annual rental value of properties,
with effect from 1-4-48.

-16784
+76
-16708
-2700
-19408 ✓

page 6 n.f.

(iv) The credit taken for receipts under the head "Education Tax" should be increased from Rs. 19,950 to Rs. 38,150. with reference to the orders above.

19950 ✓
18200 ✓
38,150 ✓

4. The sanctioned budget for 1948-49 will be as shown in the annexure below. The Commr. is requested to report, in due course, the actual balance in the E.E. fund at the end of the year 1947-48. The question as to whether any further advance, has to be paid to the Cl. will be considered after the report of the Commr. is received.

5. An extract of the remarks of the D.P.I. in paras 4 and 5 of his endorsement read above is communicated to the Commr. for information and necessary action.

p.l.c.f.

To
The Commr. [illegible]
M.C. thro. the C.[illegible]
(with a copy of paras 4-5 on p. 12 f)
A.G. thro. the Finance Dept
D.P.I.
Examr. of L.F.A.
L.A. Dept.

24/3/48

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47 ~~3~~

25

ANNEXURE

	Rs.
Opening balance (as revised)	76.
RECEIPTS:	
1. Education tax ...	38,150.
2. School fees	400
3. Other receipts ...	60
4. Govt. grant ...	
(i) under section 37 of the E.E.Act. ...	10,870
(ii) under the proviso to sec. 37 of the Act ...	4965
(iii) Compensation for the loss of education tax levived as surcharged on profession tax ...	3,684
(iv) Adjustment from the A.T.C. grant	5,417
5. ~~(xx)~~ Contribution from the General funds	8,000
DEDUCT Refunds.	100
Amount transferred to capital	5,000
Total ordinary	66,446.
Capital:	
Amount transferred from Ordinary	5000
Total ordinary & Capital	71446
Total including opening balance	71,522

EXPENDITURE.	Rs.
1. STAFF:	
Salaries & allowances	
Masters	53,000
Clerks & servants	5,040
Contribution to P.F.	1,300
Edn. tax collection charges	900
2. CONTINGENCIES & EQUIPMENT	
Contingencies	
House rent	840
Other items.	1,200
Equipment	
Furniture & apparatus	100
Library books & maps	50
Other items	200
~~3. Prizes and scholarships~~	
3. Repairs to buildings	2,400
4. Repayment of Govt. advance	2,700
Total	67,730
Capital:	
Lands & buildings	5000
Total (ordinary and capital)	72,730
Closing balance Deficit.	- 1208 ✓

23.3.48

24/3/48

Cl 26 49

From
Dr. P.P. Mani, L.M.P.,
Commissioner-in-Charge,
Municipal Council, Cochin.

To
The Secretary to Government,
Local Administration Department,
~~Madras.~~
Through
The Chairman, Municipal Council,
Cochin.

ASST. SECRETARY TO GOVERNMENT
31 MAR 1948
EDUCATION, AND PUBLIC HEALTH DEPT.

LOCAL ADMINISTRATION DEPT.
27 MAR 1948

****

Ref. Bl. 7984/47 Dated 23.3.48.

LAO

23506

ELEMENTARY EDUCATION FUND - Budget Estimate for 1948-49 - Cochin Municipal Council,- Grant - Requested.
This office Ref Bl. 7984/47 dated 3.1.48.
====

Ed.P.H.lwo
27/3/48
27/3/48

LAm 12611-1
28-3-48

I beg to submit herewith a post copy of my telegram dated 20-3-1948 telegraphing a copy of the resolution passed by the Municipal Council at its special meeting held on 19-3-1948.

It would be seen from this office Ref. Bl. 7984/47 dated 3.1.48 that the Council's poor financial situation has compelled it to decide on the abolition of the Higher Elementary classes in the two Higher Elementary schools under its management with effect from the next school year.

Due to the high trend of public opinion aroused by the above drastic decision voiced by the Islamic service Society on behalf of the Muslim population of Cochin and other similar organisations the Municipal Council at a special meeting convened for the purpose of reconsidering the question of abolition of the Higher Elementary classes resolved to request the Government to come to the rescue of the Council with a grant of Rs.5500/- to enable it to continue to maintain the Higher Elementary classes during 48 - 49.

I request that the Government may be pleased to consider the Council's request and sanction the grant applied for as a special case.

P.P. Mani 24/3/48.
Commissioner-in-Charge,

Forwarded
Chairman

MyG.

KBL
31/3/48

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POST COPY OF TELEGRAM DATED 20-3-1948 FROM THE COMMISSIONER, MUNICIPAL COUNCIL, COCHIN TO THE SECRETARY TO GOVERNMENT, LOCAL ADMINISTRATION DEPARTMENT, MADRAS.

****

RESTEQUEM
MADRAS.

I SUBMIT COPY (OF) COUNCIL RESOLUTION DATED NINETEENTH (MARCH) ORDERS REQUESTED

THIS MEETING OF THE COUNCIL ~~CAREFULLY~~ CONSIDERED THE REPRESENTATIONS MADE BY THE ISLAMIC SERVICE SOCIETY ON BEHALF OF THE MUSLIM POPULATION OF COCHIN REGARDING THE CLOSING BY THE MUNICIPALITY OF THE HIGHER ELEMENTARY CLASSES IN THE MOPLA AND EDWARD MEMORIAL SCHOOL AS ~~REGARD~~ AGREED AT THE BUDGET MEETING OF THE COUNCIL HELD IN DECEMBER 1947 THE COUNCIL ALSO CONSIDERED THE SERIOUS FINANCIAL SITUATION WHICH HAS CONFRONTED THE COUNCIL SINCE IT HAS ALREADY CONTRIBUTED TO THE ELEMENTARY EDUCATION FUND RUPEES 8000 FROM ITS GENERAL FUNDS ~~IN THE CURRENT YEAR~~ AND HAS APPLIED TO THE GOVERNMENT FOR AN ADVANCE OF RUPEES 12000 TO MAINTAIN THE STATUS QUO AS REGARDS THESE SCHOOLS THIS COUNCIL REALIZING THE IMPOSSIBILITY OF FURTHER ASSISTANCE FROM ITS FUNDS APPEAL TO THE GOVERNMENT TO COME TO ITS HELP AND GRANT IMMEDIATELY THE SUM OF RUPEES 5500 REQUIRED TO MAINTAIN THE HIGHER ELEMENTARY SECTION OF THESE SCHOOLS THIS RESOLUTION IS TO BE TELEGRAPHED TO THE LOCAL GOVERNMENT FOR ITS IMMEDIATE CONSIDERATION AND SANCTION

H. M 24/3/48
COMMISSIONER

Submitted to the Secretary to Government, Local Administration Department, Madras.

H. M 24/3/48
Commissioner-in-Charge

Municipal Office,
Cochin, 24.3.48

24/3

MyG.

52

9 53 28

A5

From
Sri A. K. Raghavan, B.A.B.L.,
Commissioner, Municipal Council,
Cochin.

To
The Secretary to Government,
Education & Public Health
Department, Fort St.George,
Madras.
Through
The Chairman, Municipal Council,
Cochin.

ASSISTANT SECRETARY TO GOVERNMENT
17 APR 1943
EDUCATION AND PUBLIC HEALTH DEPARTMENT

B1. 7984/47 dated 14th April 1948.

Sir,

BUDGET ESTIMATE - 1948 - 49 - Elementary
Education Fund - Municipal Council,
Cochin - Councils opinion on G.O.No.Ms.
688 Edu dated 30- 3- 1948.

p.459 (K)

28210

p.459 (K)

G. O. No. Ms. 688 Education dated 30- 3- 1948 passing orders on the Revised Estimate for 1947-48 and Budget Estimate for 48-49 of the Elementary Education Fund of this Municipal Council was placed before the council for its consideration at a special meeting held on 9- 4- 48. I am submitting herewith a copy of the Councils' resolution No. 697 dated 9- 4- 1948 on the subject and request early orders.

below

I request that the sum of Rs. 13500/- being the loan sanctioned to this Council may please~~d~~ be ordered to be paid to the Council and the necessary authorisation issued.

Forwarded

Commissioner
2/5/6

H.F.15/4/A

Chairman

Extract from the Proceedings of the Municipal Council, Cochin, passed at its Special meeting held on Friday the 9th April 1948 at the Municipal Hall.

----

p.459 (K)

No. 697.

I. Read G. O. No.Ms. 688 Edn. dated 30- 3- 1948 passing orders on the Elementary Education Revised Budget for 47-48 and Budget Estimate for 48-49.

2. Granting an advance of Rs. 13500/- and

14/5/48

3. Directing the Council to increase the education tax from $2\frac{3}{4}\%$ to $5\frac{1}{4}\%$ with effect from 1- 4- 1948.

II. Detailed Office note thereon.

This Council records its vehement protest at the Government's action in directing the Council to increase the Education tax from $2\frac{3}{4}$ percent to $5\frac{1}{4}$ percent with effect from 1- 4- 1948, without even giving the Municipal Council a chance to voice its opinion for or against the proposed increase especially in view of the fact that the Educational tax has been only very recently as 1-10-47 increased from $2\frac{1}{4}\%$ to $2\frac{3}{4}\%$. The Council feels that its right and the existence as a civic body has been overlooked by the Government in making this direction without consulting it that the Government has in arriving at this decision forgotten the fact that this small Municipality with an area of barely 1 square mile, which is not even enjoying the most important amenities, for the health and welfare of its citizens, is

19/4/48

54

already taxing, its rate payers to the extent of 20½ percent per annum.

The Council is therefore unanimously of opinion that the Government should reconsider its decision to increase the taxation at this critical period and reiterates its request to the Government to sanction a grant to the Council and enable it to balance its Elementary Education Budget or to grant it a long term loan re-payable ~~to~~ in 30 or 40 instalments instead of resorting to increase the taxation.

The Council further request the Commissioner to refrain from taking any action and implement the direction of the Government till the final orders of the Government on this resolution are received.

Sd./ K. J. Herschel
Chairman

True copy

Commissioner

55

E 214 (a)

C. No. 28210/48

p. 46 of (K)
pages 1-2 c.f.

F.I.

9/6

p. 46 of (K)

Tax - Edn. Mcl. Cl., Cochin - Enhancement of - Reconsideration of orders - Declined.

G.O. No. 688, Edn., d 30.3.48
From the Commr., Cochin Mply., No. B-7984/47 d 14.4.48

29

Memo. No. 28210/48 - 3-C 1, Edn., dated, 31/5/48.

The Govt. decline to reconsider the orders issued in paragraph 3 (iii) of G.O. No. 688, Edn., d 30.3.48

2. The Commr., Cochin Mply., is informed that it is the responsibility of the Mcl. Cl. to provide necessary funds to meet the entire addl. expenditure, on ~~[illegible]~~ the introduction of revised scales of pay to its E.E. staff. No subsidy or ~~a~~ loan will be ~~paid~~ given to the Council, for the purpose, as requested by it in its resolution No. 697 d 9.4.48.

To
The Commr. Cochin Mply.
Thro. the C.R./c.
Copy to the D.P.I.
" E.M., of L.A.A.

20.5.48

28/5/48

C.No. 7368/48

Note

B.E. 1948-49 - E.E. Fund - Rcl. cl. Cochin. ESP.H (Cl)

From the D.P.I. R.op.No. 104 B-3/47-48 d 29-1-48 30
" Commr. Cochin Rplg. No. 7984/47 d 12-3-48

page 1 c.f.
page 35 c.f.

The R.E. for 1947-48 and the B.E. for 1948-49 of the E.E. Fund of the Rcl. cl. Cochin call for the following remarks.

2. R.E. for 1947-48 (i) Education Tax.

(Checked)
page 3 of (A)

credit has been taken for increased receipts with reference to the enhancement of the rate of education tax levied by the council from 2¼ % p.a. to 2¾ % p.a with effect from 1-10-47

page 7 c.f.
page 36 of (Q)
(rate levied in 1941)

✓ (ii) Govt. grant under section 37 of the E.E. Act

The credit taken for is Rs. 15720 as against Rs. 10870 approved in the sanctioned budget. As the council is eligible for a Govt. grant in respect of the amount of education tax levied at the rate of 1½ % p.a. only the credit taken in the R.E. ~~should~~ may be reduced to Rs. 10870.

para 3 in p. 35 of (A)
K'a page 5 c.f.
page 7 c.f.

✓ (iii) While passing orders on the B.E. for 1947-48 the council was asked to adjust ~~to~~ to the E.E. Acct. the entire A.T.C. grant (Rs. 10834) sanctioned to it in 1946-47 and 1947-48. But the council actually adjusted the A.T.C. grant sanctioned in 1946-47 in that year itself. Hence credit is now taken in the R.E. for 1947-48 for an adjustment of Rs. 5417 only. This may be allowed to stand and the Council may be asked to take credit for the opening balance of Rs. 5250, which has been omitted. ✓

page 7 c.f.
R'a page 3 c.f.

(iv) Provision has been made for the payment of revised scales of pay and advance increments to the E.E. staff.

page 9 c.f.

✓ (v) The provision made under the head "Expenditure - Ordinary" is in excess of that in the sanctioned budget. The increase which is mainly d the grant of revised scales of pay to teachers may be approved.

✓ (vi) Revised with reference to the suggestions made in sub-paras (ii) and (iii) above the R.E. is expected to close with a deficit of Rs. 13424.

p. 9 c.f.

3. B.E. for 1948-49. (i) Credit has been taken for increased receipts with reference to the enhancement of the rate of education tax.

page 7 c.f.

(ii) Govt. grant under section 37 of the E.E. Act. The credit taken may be reduced from Rs. 17900 to Rs. 10870. Vide sub-para 2(ii) above.

page 7 c.f.

(iii) The contribution proposed from the General funds is Rs. 8000, the usual contribution. L.A. have agreed to this.

'M' on page 21 c.f.

(iv) The Council proposes to adjust the entire A.T.C. grant (Rs. 5417) likely to be sanctioned to it next year. This may be allowed in view of the remarks of L.A. at 'P' on page 21 c.f.

page 7 c.f.
'T' on p. 5 c.f.

(v) Provision has been made for a capital expenditure of Rs. 5000. For the reasons stated by the Commr. at 'K' on page 3 c.f. the provision made may be allowed to stand.

page 9 c.f.

(vi) Revised with reference to the suggestion made in sub-para (ii) above the B.E. for 1948-49 is expected to close with a deficit of Rs. 16784.

4. No subsidy was paid to the Council towards the payment of dearness allowance to the E.E. staff either in the current year or in 1946-47.

page 22 c.f. (Q)

5. With a view to enhance the rate of education tax levied by the Council so as to enable it to meet the addl. expenditure involved on the grant of revised scales of pay, the Commr. was asked to furnish particulars of the addl. expenditure involved. He reported that the extra cost in the current year would approximately be Rs. 5800 p.a. On the basis of this figure it was thought that the enhancement of the rate of education tax by ½ % p.a. with effect from 1.10.47, would be adequate to avoid a deficit in the E.E. Acct. in the current year and orders were issued accordingly. The Commr. now reports that the additional expenditure on the grant of revised scales of pay and advance increments to the E.E. staff will be about Rs. 17,800 and requests that an advance of Rs. 12000 (free of interest) may be granted to the Council to avoid the anticipated deficit in the current year.

Rems at p. 1 c.f.

page 1 c.f. of (A)

page 3 of (A)

'P' on page 3 c.f.

B1 3 31

6. In this connection it is submitted that the rate of education tax must be increased to the extent necessary to cover the deficit on account of the introduction of revised scales of pay. The enhancement by ½ % p.a. fetches an additional income of Rs. 1750 in the current year and Rs. 3500 p.a. This is quite inadequate. The entire deficit of Rs. 13424 in the R.E. for 1947-48 is due to the grant of revised scales of pay. The Council is, therefore, not eligible for any subsidy towards this deficit, which should be avoided by other means, as the rate of education tax cannot be increased further in the current year. The B.E. for 1948-49 is also expected to close with a large deficit of Rs. 16784. The deficit will increase further from 1949-50 as the A.T.C. grant will not be available to the Cl. from that year. It is too early to say now how far the efforts taken by the new Council to stabilise the E.E. Fund will materialise. At any rate it appears certain that the Council will not be able to meet the extra cost of the revision of scales of pay by any other means except by enhancing the rate of education tax ~~further~~ still further. It is therefore for consideration whether it may be directed to enhance the rate of education tax from 2¾ % p.a. to 5¼ % p.a. with effect from 1.4.48. This will fetch a total additional income of Rs. 21000, in 1948-49, and will enable the Council to meet the entire additional expenditure on the revision of scales of pay and to refund any advance that may be sanctioned to it in the current year.

'M' on p. 3 c.f.
para 2(vi) above

page 9 c.f.

'K' on p. 3 c.f.

(Total increase 3 % p.a.)
3 x 7000 = 21000

MW

7. As regards the deficit in the R.E. it is submitted that an advance of Rs. 12000, to be recovered in six annual instalments, may be sanctioned in the current year and the Council may be asked to avoid the deficit still remaining by an additional contribution of Rs. 1424 from the General funds.

8. L.A. and Finance may see for remarks.

S.N

LOCAL ADMINISTRATION DEPT.
17 MAR 1948
11027
SECRETARIAT, MADRAS

Edn. No. 7368-C1.2.48
17.3.48.

16.3.48

16/3/48 S

17/3/48

L.A.

4

L. A. Dept
(Budget II)

The note of the E & PH Dept on pp 1-3 above may be perused.

3. The contribution provided from the General funds to the E. E. fund is Rs 10,100 in the R.E. for 1947-48 and Rs 8,000 in the B.E. for 1948-49. This has been agreed to in the general fund budget.

The contribution in the ct. yr is in excess of the standard contribution of Rs 8000
[illegible]

3. The council proposes to adjust the entire A.T.C of Rs 5,417 sanctioned in the current year and likely to be sanctioned next year towards the deficit in the E.E Account in both the years. The E & PH Dept supports this proposal. The A.T.C of the current year and next year is not required for purposes of the general account and so, the proposal to utilise it to the E.E Acct in both the years may be agreed to.

[illegible]

4. Even ~~[illegible]~~ with the above contributions from general funds and the appropriation of the entire a.t.c the E.E. Acct is expected to close with a deficit of Rs 13,424 in the current year & with a deficit of Rs 16,784 in the next year. In order to avoid the deficit in the current year, E & PH propose to sanction an advance of Rs 12,000 in the current year and to allow ~~[illegible]~~ an additional contribution of Rs 1,424 from the general funds. As the General Acct - ordinary for 1948-49 is expected to close with a balance of Rs 4,542 only against the prescribed minimum balance of Rs 10,400 the general funds cannot afford ~~[illegible]~~ any additional contribution to the E.E. Acct. The entire deficit of Rs 13,424 anticipated in the E.E. Acct for 1947-48 may have to be sanctioned as advance recoverable instead of Rs 12,000 proposed by the E & PH Dept

p. 2 ante

p 3 ante bottom

Even the R.E. for 1947-48 is expected to close with a balance of Rs 6,842 only against the statutory min.m work[ing] balance of Rs 8,600
[illegible] 18.2.48

In order to avoid the deficit in the E.E. Acct for 1948-49 the E & PH Dept propose to enhance the rate of education tax by 2½% p.a. If this is done the total rate of property tax in this [illegible] will be 23% p.a.

The present total rate is 20½% p.a

The file may [illegible] to Finance [illegible]

(N) 6 [illegible]

ASST. SECRETARY TO GOVT.
18356 EA.
18 MAR 1948
FINANCE DEPARTMENT

[illegible] 18.3.48

Fin (Exp. A)

Dr 18/3

L.A. 11027 - I Budget II
18/3/48

Please see the notes on pp 1-5 above.

The proposals of E & PH are:—

1) to sanction an advance of Rs 12,000/- to the Cochin M[unicipal] C[ouncil] towards exp[enditu]re on account of introduction of revised scales of pay repayable in six annual instalments; and

2) to increase the rate of edn. tax from 2¾% p.a. to 5¼% p.a. with effect from 1-4-48.

p 2, p 3 [illegible]

18356 [illegible]
19.3.48

[illegible] on p 3 [illegible]

2. Item (1) above. The E & PH have noted that the R.E. is expected to close with a deficit of Rs 13,424/- they have therefore proposed that an advance of Rs 12,000/- may be sanctioned to the M[unicipal] C[ouncil] and that the L.A. dept be requested to ~~[illegible]~~ contribute a further sum of Rs 1,424/- to meet the remaining deficit by transfer from the Gl. Account. L.A. for the reasons mentioned in p 4 above, ~~[illegible]~~ have stated that the Gl. account ~~may~~ can not afford to make this contribution. They have therefore advised that a sum of Rs 13,424/- may be taken as advance. E & PH may be requested to say whether this sum (Rs 1,424) could be found by retrenchment of expre in the E.E. Account itself ~~and~~ ~~[illegible]~~ whether it will ~~[illegible]~~ not be sufficient to sanction an advance of Rs 12,000/- only. If no retrenchment is possible in other directions, Fin. may agree to the grant of an advance of Rs 13,400/- suitably repayable with interest at 3½% p.a. in six annual instalments. It is understood ~~[illegible]~~

p. 2, pp 1, 2 above

p 4 above

Please see below
[illegible]
19.3.48

PTO

that no funds are available this year for the advance. The advance may therefore be ordered to be paid early in April 48. / 19.3.48

Item 2, in para 1 above. The proposal may be agreed to. / 19.3.48 19/3/48.

19.3.48

19.3.48

AAS

'X' above. The current year is almost over. There is hardly any time to make an enquiry about retrenchment & then to effect retrenchment. Finance may agree to an advance of Rs 13,500 being made towards the deficit anticipated in the Ele. Edn. Fund in the current year. It may be made repayable in six annual instalments with interest at $3\frac{1}{2}$ % p.a.

X

19.3.48

Finance 18356 Exp. A-1
19.3.48.
20823 A
19.3.48.

[Notes of L.A. and Finance from page 4 ante]

The Mpl. Cl., Cochin, may be paid an advance of Rs. 13,500 towards the deficit in the E.E. Acct. for 1947-48, as agreed to by Finance.

2. The rate of the education tax now levied by the Cl. may be enhanced still further from $2\frac{3}{4}$ % p.a. to $5\frac{1}{4}$ % p.a. with effect from 1-4-48. The need for the enhancement up to $5\frac{1}{4}$ % p.a. has been explained in paras 5 and 6 of this Dept's note on pages 2 to 3 ante. L.A. have no objection to this.

3. ~~A draft order is submitted below~~ ~~for approval~~. The file may now be circulated to H.M. (Edn.) and H.M. (L.A.) for orders on para 2 above.

20.3.48

BM 20/3/48 S

20/3

H.M. (Edn.)

H.M. (L.A.) 22/3

ISA 22.3.48

SECRETARIAT, EDN. AND P.H. DEPT.
22 MAR 1948
GOVERNMENT OF MADRAS

Please see the telegram at pages 37-43 c.f., since received from the Commissioner

---

Cochin Municipality, communicating a copy of the Resolution of the Mpl. Cl. regarding the closure of higher classes in two Higher Elementary Schools. Revising its previous decision in its resolution dated 18.12.47, the council desires to continue the higher classes in the Higher Elementary Schools in the municipality. This will involve ~~in~~ an additional expenditure of Rs. 5500 to the Council, in 1948-49. The Council therefore requests that in addition to the advance of Rs. 12,000, already applied for a further advance of Rs. 5500 may be paid to it towards the additional expenditure in 1948-49.

'A' on page 13 c.f.

'K' on p. 3 c.f.

(The council has taken credit for savings to the extent of Rs. 6500 in 1948-49)

'A' on page 41 c.f.

Reg. It does not say 'advance'; it refers to a 'grant'.

p. 62 c.f.

p. 62 c.f.

2. It is proposed ~~to pay~~ to the Cl. an advance of Rs. 13,500 towards the deficit in the R.E. for 1947-48. It is also proposed to enhance the rate of education tax, levied by the Cl., from $2\frac{3}{4}$ % p.a. to $5\frac{1}{4}$ % p.a. with effect from 1-4-48, so as to make the E.E. Fund self-supporting. The question of paying any advance to the Cl. towards the anticipated deficit in 1948-49 may, perhaps, be considered after the actual balance on 1-4-48 is known. The Council may be informed accordingly.

3. Subject to orders a draft order is submitted for approval. It may issue after the Provincial Budget is passed by the Legislature.

23.3.48

BM 24/3/48 S

24/3

H.M. (Edn.)

H.M. (L.A.) 25/3

ISA 24.3.48

08240

SECRETARIAT, EDN. AND P.H. DEPT.
25 MAR 1948
GOVERNMENT OF MADRAS

(obtained from Finance)

It is understood from Finance that the Provincial Budget has since been passed by the Legislature and received the approval of H.E. the Governor. The draft below may issue now.

30.3.48

BM 30/3/48

Tax - Edn - Mcl. cl, Cochin - Enhancement - Reconsideration of orders -

c.f.

From the Commissioner Cochin Mply. No. 7984/47 d 14-4-48

The requests of the Mcl. council, Cochin, are ~~requests~~ that (1) the enhancement of the rate of education Tax levied by the council, ordered in G.O. No. 688 Edn. d 30-3-48, may be cancelled. A' ap. 2 c.f. page 46 of (K)

(2) That Govt. may grant a subsidy to cover the resulting deficit in the E-E. Acct. for 1948-49 or A' ap. 2 c.f.

(3) That a long term loan may be sanctioned for the purpose. A' ap. 2 c.f.

2. Grant of a subsidy. It is ~~of~~ the responsibility of the Mcl. cl. to meet the ~~addit~~ entire additional expenditure on the introduction of revised scales of pay to the E-E. staff, from its own funds and no subsidy is admissible to the council for this purpose. The request of the council need not, therefore, be complied with. X by

3. Grant of a long-term loan. Reference is solicited to para. 5 of G.O. No. 975 Edn. d 6-5-47. The policy of Govt. is to grant advances to local bodies to meet the additional expenditure on account of revision of salaries, only for a period of one year, (i.e. 1947-48) ~~[illegible]~~ in cases, where they ~~all the local bodies~~ may ~~might~~ not be able to adjust their finances to cope with the additional liabilities. Accordingly the Mcl. cl. Cochin, has been granted an advance of Rs. 13,500. No further advances can be granted ~~to the council~~ as requested by the council. page 1 of (E) page 45 of (K) Y by

SK

4. As stated above, it is the primary responsibility of the council to provide funds for meeting the additional expenditure in question. With this view, the financial position of the E-E. Acct. has been examined and it has been found that an increase

10.

in the rate of education Tax levied by the Council from 2 3/4 % to 5 1/4 % p.a. is absolutely necessary, to balance the E.E. Acct. for 1948-49. In the circumstances ~~that~~ the request of the Council for the reconsideration of the orders in (K) may be rejected.

paras 5-6 on pp 2-3 n.p. of (K)

B

5. L.A. and Finance may see for remarks prior to circulation.

10.5.48

12/5/48 S

14/5/48

L.A.

Dp 12/5/48

ASST. SECRETARY TO GOVERNMENT
EDUCATION AND PUBLIC HEALTH DEPT.
13 MAY 1948
37094

E&P.H. No. 28 210-221
12-5-48

L.A. Dept (A)

"B" above may be agreed to in this Dept and the file passed on to Fin. U.O.

15/5/48

15.5.48. 15.5.48

SECRETARY TO GOVERNMENT
LOCAL ADMINISTRATION DEPT.
19441
18 MAY 1948

17/5

VV 13/5

Fin (Exp. A)

Please see the notes on pp 1-2 above.

Finance also may agree with E&PH dept's views at X and Y on p 1 above and to their proposal at B above.

18.5.48 E&PH

L.A. U.O. 19441-48-1A
17-5-48.

ASST. SECRETARY TO GOVERNMENT
FINANCE DEPARTMENT
37900
17 MAY 1948
E.A

18.5.48

E&P.H. (Ed.)

A draft memo. is submitted for approval. For orders as to circulation to H.M. (Edn.), & H.M. (L.A.) ~~and H.F.~~

Fin. U.O. 37900 Exp. A-1
18.5.48

20.5.48

23/5/48

H.M. (Edn.)

TSA 28-5-48

H.M. (L.A.)

Oate 24/5/48

19/5/48

24/5

SECRETARY, EDN. AND P. H. DEPT.
GOVERNMENT OF MADRAS
31 MAY 1948

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