close
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Scott. II-27—58,004—27-10-47.

Edl.H (1948) Department.

M. SERIES.

G.O. NO.	927	Edn.
Dated	20-4-48	

pp 29-30
CF

[Despatch Abstract.]

B.E. for 1948-49 – E. E. Fund – Ml. Cl. Udipi –
Orders passed.

Back Papers.

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

Further Papers.

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

9

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION MADRAS.
Rop.106 B3/47-48 dated 13-2-1948.

Sub: Elementary Education Fund - Budget Estimate for 1948-49 -
Municipal Council, Udipi.

TO GOVERNMENT
18 FEB 1948
EDUCATION AND PUBLIC HEALTH DEPT.

Submitted.

1097

2. Revised Estimate for 1947-48 - The expenditure under 'Ordinary and Capital' is in excess of the sanctioned estimate Sanction of the Government is necessary for the increased expenditure. p. 6 infra

3. Budget Estimate for 1948-49. - The credit taken for Government Grant under Section 37 of the Madras Elementary Education Act is liable to revision with reference to the actual amount of Education tax realised and adjusted to the fund during 1947-48. p. 5 infra

4. Accommodation is inadequate in the Muslim boys school. Accommodation is inadequate and unsuitable in both the girls' schools. Early steps should be taken to rectify the defects.

K 5. Additional equipment such as maps, games materials, tables, chairs etc. are needed for the girls' schools.

6. Time scales are adopted. Leave salary and Dearness allowance are paid.

for Director of Public Instruction.

To the Secretary to Government.
Education and Public Health Department, M
k.h.16-2.

#13

DIRECTOR OF PUBLIC INSTRUCTION
2 FEB 1948
MADRAS
Roh 106 B3/47-48

Roc. No. M-6322/47.

Municipal Office, Udipi,
Dated 27-1-1948.

From

Sri T. Harischandra Rao,
Commissioner,
Udipi Municipality, Udipi.

To

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

Through
The Chairman,
Municipal Council, Udipi,

and

The Director of Public Instructions, MADRAS.

Sir,

Sub:- BUDGET ESTIMATE - Municipal Council, Udipi - 1948-49 - Elementary Education Fund Account - Submitted.

I am to submit herewith in duplicate the revised estimate for 1947-48 and the budget estimate for 1948-49 under the elementary education fund account of the Udipi Municipality with the explanatory memorandum thereon, schedule of establishment and other prescribed enclosures.

2. The receipts as per revised estimate for 1947-48 show a slight increase when compared with the sanctioned budget estimate for 1947-48. The increase is due to the income from education tax, Government Grants under section 37 of the Elementary Education Act and a large sum of money proposed to be transferred from the general funds to the Elementary Education funds of the Municipality. As already resolved by the Council besides making a provision for a contribution of Rs.4,000/- per annum both in the R.E. for 1947-48 and B.E. for 1948-49 provision for an additional contribution of a sum of Rs.2,200/- has also been made in the R.E. for 1947-48 as directed in Government Memo No. 88283/47-2-C1-Edn, dated 29-11-1947 to make up the deficit caused on account of the additional expenditure on the revision of scales of pay and grant of advance increments with effect from 1-1-47 to the elementary education staff.

37 (A)

K

3. It is further proposed to contribute to the Elementary Education fund from the general account a sum of Rs.6,652/- over and about the sum of Rs.5,008/- already provided under Elementary Education Fund--Capital - to meet the cost of acquisition of lands for constructing a building to house the Municipal South Girls' Higher Elementary School. This was necessitated on account of the award of higher compensation to the party by the Subordinate Judge, South Kanara. The provision for this additional contribution from General Account has been made in the R.E. for 1947-48 at a great sacrifice under that account. However on the advice of the Government Pleader the Revenue Divisional Officer, Coondapur has been requested to file a revision against the award passed by the Subordinate Judge of South Kanara in Land Acquisition Case No. 2,of 1947. The Council therefore strongly urges on the Government to sanction a special grant of Rs.5,650-8-0 towards the cost of acquisition of lands for the construction of a building as the Council was compelled to pay a higher compensation than the one awarded by the Acquisition Officer.

X

4. The expenditure under elementary education fund has considerably increased on account of the recent revision of scales of pay of Elementary school teachers, grant of weightage in fixing the basic pay of the said teachers and the payment of drarness allowance in addition to the basic pay without corresponding increase in the income of the fund. The Council has therefore resolved to increase the rate of education tax from 1 3/8% to 1 5/8% per half year on the property annual rentals and also levy education tax at the maximum limit permissible under the Elementary Education Act as surcharge on profession tax with effect from 1-4-48. In the year 1946-47, the full demand against education tax was realised. Credit has therefore been taken both in the R.E. for 1947-48 and B.E. for 1948-49 under this head for the full demand of education tax.

Y

Z

P.T.O.

5. Credit taken for Government grant under section 37 of the Elementary Education Act in the B.E. is liable to be modified with reference to the actual realisation of the education tax in 1947-48, while the credit taken for subsidy under proviso to section 37 of the Elementary Education Act is the sum fixed by Government. The subsidy, taken credit of includes the moiety of the cost of the part time prevocational instructor provided for in the expenditure side.

6. No provision is made for any additional staff in the budget year. The revised scales of pay sanctioned to the members of the Elementary Education Staff under Local Bodies have been given effect to with effect from 1-1-47 and necessary provision has been made both in the R.E. for 1947-48 and B.E. for 1948-49 for leave salary and increments etc. The provision for the payment of pay and dearness allowance of the conductress appointed to work in the Municipal South Girls' Higher Elementary School has been shown under the head "2. Contingencies and equipment- contingencies - other items."

7. Due consideration has been given to the recommendations of the inspecting authorities to the extent to which the funds permit. Provision for securing additional accomodation to the Municipal Hindustani Elementary School has been made in the B.E. for 1948-49. As the rented school building wherein the South Girls' Higher Elementary School is housed at present is considered to be unsuitable plans and estimate for the construction have been prepared. The public of Udipi has collected about Rs.9,000/-. This sum with the Government grant will be sufficient at least to construct one block of the building and with this purpose in view the Council has resolved that the estimate be sent up for Administrative Sanction.

8. As already explained, the largest commitment under this account is for the payment of salaries and allowances to teachers. Inspite of the additional taxation the deficit could not be wiped out as can be seen that the B.E. for 1948-49 is anticipated to close with a deficit of Rs.2,630. Unless the Local Government bears a fair share of the burden it is really very defficult for the Council with its slender income to meet the ever increasing expenditure without a deficit in the budget. The Council therefore requests that Government may be pleased to so amend section 37 of the Madras Elementary Education Act as to entitle the local bodies to get from the Provincial Government grants at least equal to the education tax levied by such local bodies.

9. There are no special features to be brought to the notice of the Government. The explanatory memorandum attached to the B.E. fully gives the particulars in respect of the provisions made in the R.E. for 47-48 and B.E. for 1948-49. An extract from the Councils resolution No. 5, dated 22-1-48 relating to the Elementary Education Fund is also enclosed. I request that Government may pleased to sanction the budget.

29.1.48
Commissioner, U.M.

29.1.48

/Forwarded/
29.1.48
Vice Chairman,
Municipal Council, Udipi.

12838

12350
10780
1656

Elementary Education Account.

Revised Estimate for 1947-48 and Budget Estimate for 1948-49.

Summary for 1948-49.

	Opening balance	Receipts	Expenditure	Closing balance
Ordinary	420	19,200	24,060	—4,440
Capital	-	450	450	-
Total	420	19,650	24,510	—4,440

Head of Account	B.E. for 47-'48	R.E. for 47-48	Deficit or excess for 47-'48	B.E. for 48-49	Actuals for ~~47-48~~ 46-47	Actuals Apr. to Sept. 1946	Actuals Apr. to Sept. 1947.	Remarks.
1	2	3	4	5	6	7	8	9
Receipts-Ordinary								
Opening balance	1590	2710	1120	+420	2145	2145	2713	10680
Education Tax	8500	8720	220	8720	8591	1609	2658	
Other Receipts	30	10	—20	10 10,680	50	27	10	19400
Government Grant:-								
(i) Under sec.37 of the E.E. Act.	6180	6250	70	6340	6132	6132	6246	
(ii) Under proviso to sec.37 E.E. Act. ~~Contribution from Gl. Acct.~~	630	630	-	630	626	312	312	
Contribution from Gl. Acct.	4000	6200	2200	4000	5164	2500	4000	
Deduct Refunds	—50	—50	-	—50	—3	-	-	
Deduct amount transferred to capital	—450	—450	-	—450	-	-	-	
Total	18840	21310	2470	19200	20560	10580	13226	
Receipts-Capital:-								
Contribution from Gl. Acct. Ordinary	-	10660	10660	-	-	-	5008	
Add amount transferred from Gl. Acct. Ordinary	450	450	-	450	-	-	-	
Total Capital	450	11110	10660	450	-	-	5008	
Total receipts Ordy & Capital	19290	32420	13130	19650 20070	20560	10580	5008	
Grand total including opening balance	20880	35130	14250	19230	22705	12725	7721	
Expenditure-Capital:-				20,430				
Staff salaries & Allowances -Masters	17440	13750		13880	10260	5061	6646	
Dearness Allowance		6680	2990	6550	7329	3069	3242	
Contribution to P.F.	660	860	200	870	508	-	-	
Edn. Tax Collection charges	490	590	100	750	527	-	-	
2. Contingencies Eqpt. Contingencies-Rent	760	710	—50	780	684	342	352	
	0350	22590	3240	22830	19308	8472	10240	

1	2	3	4	5	6	7	8	9
B.F.	19,350	22,590	3,240	22,830	19,308	8,472	10,240	
Other items	480	450	-30	650	248	123	190	
(2) Equipment-Furniture & Apparatus	100	80	-20	100	86	79	8	
Library Books & Maps	30	30	-	30	13	-	4	
Other items	100	100	-	100	27	23	35	
(4) Repairs to Bldgs.	300	350	50	350	311	2	-	
Total	20,360	23,600	3,240	24,060	19,993	8,699	10,477	

Expenditure-Capital:-

1	2	3	4	5	6	7	8	9
1. Lands and Buildings	-	10,660	10,660	-	-	-	5,008	
2. Equipment:-								
(i) Furniture & Apparatus	250	250	-	250	-	-	-	
(ii) Library Books & maps	120	120	-	120	-	-	-	
(iii) Other items	80	80	-	80	-	-	-	
Total	450	11,110	10,660	450	-	-	5,008	
Total-Ordinary & Capital ...	20,810	34,710	13,900	24,510	19,993	8,699	15,485	
~~Ex~~ Closing balance	70	420	350	-4,440	2,712	4,026	5,461	
Grand Total	20,880	35,130	14,250	20,070	22,705	12,725	20,946	

Municipal Office, Udipi,
Dated 10-12-1947.

Ramachandra Rao
18-12-47
Commissioner, U.M.

35130
34710
420 ✓

24510
20070
4440 ✓

19650
420
20070 ✓

24510
900
23610

10680
8720
1960 ✓

23310
750
24060 ✓

24510
20070
4440 ✓
3000
1440 ✓

4440
1960
2480 ✓

23310
750
24060 ✓

2630

23760 ✓
750
24510 ✓

24060
750

20070
1060
21130 ✓

10680
8720
1960 ✓
900
1060

1960
150
1810

4440
1810
2630 ✓

Udipi Municipality.

Elementary Education Fund.

Revised Estimate for 1947-1948 and Budget Estimate for 1948-1949.

General ~~(Revised)~~ Revenue.

The subjoined statement shows at a glance the financial position of the Elementary Education fund comparatively for three years.

Particulars.	Actuals for 1946-47	1947-'48 Budget estimate	1947-'48 Revised estimate.	Budget Estimate for 1948-'49.	Remarks.
Receipts- Ordinary & Capital.	20,560	19,290	32,420	19,650	
Expenditure -do-	19,993	20,810	34,710	24,510	
Surplus or deficit	567	-1,520	-2,290	-4,860	
Opening Balance	2,145	1,590	2,710	420	
Closing Balance	2,712	70	420	-4,440	

Receipts:- The receipts as per revised estimate for 1947-1948 and budget estimate for 1948-49 show slight increase in the income when compared with the sanctioned budget estimate for 1947-48. The increase will be seen ~~frm~~ only against income from education Tax and the Government grant under section 37 of the Elementary Education Act. The increase is also due to a large sum of money proposed to be transferred from general funds of the Municipality as contribution to the Elementary Education Fund in the current and budget years as shown herebelow:-

Revised Estimate for 1947-48.

X

(i) Usual contribution provided in the revised estimate for 1947-48	Rs. 4,000-0-0
p.137 Ⓐ (ii) Additional contribution proposed to be made as directed in Government Memo No. 88283/47-2-81- Edn., dated 29-11-1947 to make up the deficit caused on account of the additional expenditure on the revision of scales of pay and grant of advances -increments to the Elementary Education Staff.	Rs. 2,200-0-0
Total Contribution from Municipal Funds	Rs. 6,200-0-0.

A

Besides a further contribution of Rs.10,660/- is proposed to be made from the General Fund to the Elementary Education Fund- Capital to meet the cost of acquisition of lands for the construction of school building ~~is~~ to house the Udipi South Girl's Higher Elementary School to which the Council is already committed. The cost of acquisition had to be met by a contribution from the General Funds at a great sacrifice under that account. Besides a sum of Rs.5008/- already incurred in this behalf a further some of Rs.6,652/- had to be transferred from General Funds to arrange for the payment of additional compensation awarded by the Subordinate Judge of South Kanara in Land Acquisition case No. 2 of 1947. Thus in the Revised Estimate for 1947-48,

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12330
8720
3610 ✓

~~8720~~ 800 × 15/11 = 12000 ✓

4440
980
3460

provision has been made for a total contribution of Rs.10,660/- on this account. However, on the advise of the Government Pleader the Revenue Divisional Officer, Coondapur has been requested to file a revision.

B

As in the current year~~s~~ in the budget year also the Council's contribution from its general funds is proposed to be made at Rs.4,000/-. But for these, there are no large variations in the income under other heads of Elementary Education Fund account.

Expenditure

(1) Staff- Salaries and allowances - Masters.

Actuals for 1946-47	Rs.10,260
Revised Estimates for 1947-48	Rs.13,750
Budget Estimate for 1948-49	Rs.13,880

1. The schedule of establishment showing the strength, grades scales of pay, actual pay etc. for which provision has to be made in the revised estimate and budget estimate is appended hereto. The details as to how the figures are arrived at are furnished herebelow:-

Revised estimate for 1947-48.

(1) Expenditure incurred up to 30-9-1947.	Rs. 6,646/-
(2) Amount required for the remaining 6 months at Rs. 1,071-8-0 per month.	Rs. 6,429/-
(3) Provision made for increments and leave salary	Rs. 334/-
(4) Arrears of advance increments due from 1-1-1947 to 31-8-1947.	Rs. 272/-
(5) Arrears of duty allowance payable to the head masters of the Schools from 1-1-47 to 31-8-47 (8 x 9)	Rs. 72/-
Total	Rs. 13,753/-
or	Rs. 13,750/-

Budget estimate for 1948-1949.

(1) Annual requirements at Rs. 1122-8-0 per month	Rs. 13,470
(2) Provision made for increments at Rs.34/- per month from 1-1-1949 to 28-2-1949	Rs. 68
(3) Provision made for leave salary	Rs. 338
Total	Rs. 13,876
or	Rs. 13,880

(2) Dearness allowance:-

Revised estimate for 1947-48.

(i) Exepnditure up to 30-9-47	Rs. 3,242-0-0
(ii) Amount required for remaining 6 months at Rs. 520/- per month	Rs. 3,120-0-0
(iii) Provision for six months for the payment of dearness allowance to those who might be on leave	Rs. 318-0-0
Total	Rs. 6,680-0-0

P.T.O.

Budget estimate for 1948-49.

(1) Annual cost for the payment of dearness allowance at Rs.520/- per month . . .	Rs. 6,240-0-0
(2) Provision made for the payment of dearness allowance to those who might be on leave	Rs. 312-0-0
Total. . . .	Rs. 6, 552-0-0
or	Rs. 6,550-0-0.

3. Contribution to Provident Fund:-

Actuals for 1946-1947	Rs. 508-0-0
Revised estimate for 1947-48	Rs. 860-0-0
Budget estimate for 1948-1949	Rs. 870-0-0

Owing to the revision of scales of pay with effect from 1-1-1947 the contribution payable by the Council has also incresed as the contribution is payable on the actual emoluments drawn by the subscribers. Further a few approved probations have been admitted to the provident fund scheme. Consequently the contribution payable by the Council will be increased for which increased provision has been made in the Revised Estimate and Budget Estimate.

4. Contingencies - Houses Rent:-

Actuals for 1946-1947	Rs. 684-0-0
Revised Estimate for 1947-48 ...	Rs. 710-0-0
Budget Estimate for 1948-49	Rs. 780-0-0

Three of the schools are housed in the rented buildings. The monthly rent for these buildings would come to Rs.59/- as against Rs.57/- hitherto as a result of enhancement of the rent by Rs. 2/- per month in respect of the Municipal North Elementary School payable to the Canara Banking Corporation Ltd., Udipi as per proceedings H-R.C.O. 23/47 dated 11-7-47 of the Controller of Rents and Revenue Devisional Officer Coondapur. Additional accomodation has to be provided for the Municipal Hindustani Elementary School. A sum of Rs. 72/- being the proposed rent for the additional accomodation at the rate of Rs. 6/- per month for the Budget estimate has also been provided.

5. Other items:-

Actuals for 1946-1947	Rs. 248
Revised Estimate for 1947-48	Rs. 450
Budget estimate for 1948-49	Rs. 650

Besides the usual provision for the normal expenditure and the payment of fixed contingencies to the head masters of the five municipal elementary schools at the rate of Rs.17/- per month for all the five schools provision has been made for the payment of pay and dearness allowance of a conductress appointed to the South Girls' Higher Elementary School.

6. Equipment:-

	Revised Estimate	Budget Estimate.
(i) Furniture and apparatus	Rs. 80-0-0	100-0-0
(ii) Library books and maps	Rs. 30-0-0	30-0-0
(iii) Other items	Rs.100-0-0	100-0-0

Provision is made only for normal expenditure. The above items of expenditure are in respect of meeting the cost of repairing old furniture of the municipal schools, other equipment, binding charges of schools books etc.

P.T.O.

7. Repairs to Buildings:-

Actuals for 1946-1947	...Rs. 311-0-0
Revised Estimate for 1947-48 ...	...Rs. 350-0-0
Budget Estimate for 1948-49 ...	...Rs. 350-0-0

Owing to the high cost of labour, materials etc. and the increase in the schedule of rates an increased sum has been provided both in the Revised Estimate and Budget Estimate for the maintenance of school buildings.

8. Capital:-

Revised Estimate for 1947-48 ...	.. Rs. 11,660-0-0
Budget estimate for 1948-49 ...	.. Rs. 450-0-0

The cost of acquisition of lands for the construction of a school building for housing the Udipi South Girls' Higher Elementary School has been provided for in the Revised Estimate for 1947-48. Detailed circumstances which necessitated for providing the amount have been stated in the beginning of the note. But for this, the provision made in the Revised Estimate for 1947-48 or in Budget Estimate for 1948-49 calls for no comments.

General:- In providing money for the various services and works, economy has been adopted as the guiding principle. All extravagent items of expenditure have been scrupulously avoided. The recommendations made by the Inspecting authorities have been given due consideration as far as the funds of the Council permitted. The Budget estimate for 1948-49 closes with a deficit of Rs. 4,440/-. Ways and means will have to be found to balance the Budget. This deficit is not due to any unforseen expenses, but mainly due to the increase in the salary of the teaching staff and the payment of dearness allowance to the Elementary Education establishment. The present trend of prices and the cost of living index indicates that the payment of Dearness allowance may have to be continued for some time. Hence it is desirable as ~~xx~~ far as possible to increase the resources under elementary education funds. At present the rate of profession tax cannot be said to be heavy. A surcharge on profession tax at 25% may be levied as education tax. This will bring the Council a sum of Rs. 700/-. At present education tax is not levied on agricultural land and vacant land. If these are also included this will fetch a further sum of Rs. 1,000/-. At present property tax for general purposes is levied at the rate of 4½% per half year and scavenging tax at 1½% per half year and lighting tax at ½ per cent per half year. The maximum rate of Education tax that can be levied per half year is 25% of the tax for general purposes, scavenging and lighting tax. Hence the existing rate of Education tax at 1 3/8 per cent per half year may be raised to 1 5/8 per cent per half year. This will fetch an additional sum of Rs. 1,600/-. Even then there will be a deficit of Rs. 1,140/- or nearly Rs. 1,200/-. As almost all sources of revenue have been tapped the only course ~~xx~~ left is to look up to Government to meet this deficit. The Council is requested to consider the above proposals.

Sadananda Rao
18/12
Commissioner, U.M.

Municipal Office, Udipi,
Dated 10-12-1947.

ELEMENTARY EDUCATION FUND ACCOUNT.

Schedule of Establishment Udipi Municipality.

Serial No.	Order sanctioning the post.	Name of the post.	Name of the incumbent holding the post.	Scale of pay.	Actual pay drawn.	Dearness allowance	Remarks		
							Duty allowance	Building Rent	Fixed Cont.
1	2	3	4	5	6	7	8		
			Sr. A.L.N. Rao Elementary School, Udipi.						
1	G.O.No. 1601, L.S.G., dated 25.4.1936.	Head Master	Sri. A. Shanker Rao.	Rs 40-1½-55-2-75	43- 0- 0	18- 0- 0	3	-	4
2	- do -	Asst.teacher	Sri. B. Krishnayya	Rs 30-1-45	33- 0- 0	16- 0- 0			
3	- do -	- do -	Sri. P.N. Bheema Rao	Rs 30-1-45	33- 0- 0	16- 0- 0			
4	- do -	- do -	Sri. P. Vittala Shetty	Rs 30-1-45	32- 0- 0	16- 0- 0			
5	- do -	- do -	Sri. T. Mahalinga Hegde.	Rs 30-1-45	32- 0- 0	16- 0- 0			
6	- do -	- do -	Sri. P. Muddu.	Rs 30-1-45	32- 0- 0	16- 0- 0			
7	- do -	- do -	Mr. M.G. Saldhana(Temporary)	Rs 30-1-45	30- 0- 0	16- 0- 0			
			North Elementary School, Udipi.						
1	G.O.No. 1601, L.S.G., dated 25.4.1936	Head Master	Sri.K. Keshava Kamath.	Rs 30-1-45	33- 0- 0	16- 0- 0	3-	25-	4
2	- do -	Asst.teacher	Sri. U. Anantharama Rao.	Rs 30-1-45	33- 0- 0	16- 0- 0			
3	- do -	- do -	Sri. P. Sheenappa Shetty.	Rs 30-1-45	33- 0- 0	16- 0- 0			
4	- do -	- do -	Sri. C.H. Thimmappayya.	Rs 30-1-45	32- 0- 0	16- 0- 0			
5	- do-	- do -	Sri. K. Krishnaraya	Rs 30-1-45	31- 0- 0	16- 0- 0			
6	- do -	- do -	Mrs. K. Seetha Bai.	Rs 30-1-45	31- 0- 0	16- 0- 0			
7	C.S.R.No.143-dated 30-1-1939.	- do -	Sri. K. Keshava Kudva.	Rs 30-1-45	30- 0- 0	16- 0- 0			

1	2	3	4	5	6	7		8	
1			Hindustani Elementary School.						
1	G.O.No.1601,L.S.G., dated 25-4-1936.	Head Master.	Mr. P. M. Hussain (~~on leave~~)	Rs 30-1-45	32- 0- 0	16- 0- 0	3	-	2
2	- do -	Asst. teacher	Mr. B. Abdul Khader Saheb.	Rs 30-1-45	30- 0- 0	16- 0- 0			
3	- do -	- do -	Mr. Sheik Yermal Ibrahim Saheb	Rs 30-1-45	30- 0- 0	16- 0- 0			
			Udipi South Girls Higher Elementary School.						
1	Cs.R.No.6 dated 29-6-1942.	Head Mistress	Mrs. B. Lalitha Bai.	Rs 40-1½-55-2-75	41- 8- 0	18- 0- 0	5	20	5
2	Cs.R.No.10 dated 28-7-1943	Asst. teacher.	Miss. B. Devaki.	Rs 40-1½-55-2-75	40- 0- 0	18- 0- 0			
3	Cs.R.No.14 dated 5-9-1944.	- do -	Miss. A.C. Manorama	Rs 40-1½-55-2-75	40- 0- 0	18- 0- 0			
4	G.O.No. 1601,L.S.G. dated 25-4-1936	- do -	Mrs. W.J. Anchan.	Rs 30-1-45	38- 0- 0	16- 0- 0			
5	- do -	- do -	Mrs. K.Shrimanthi Bai(on leave)	Rs 30-1-45	38- 0- 0	16- 0- 0			
6	- do -	- do -	Mrs. J. Vedamuthu	Rs 30-1-45	31- 0- 0	16- 0- 0			
7	- do -	- do -	Mrs. U. Nagamma.	Rs 23-1-33	28- 0- 0	16- 0- 0			
8	Cs.R.No. 32 dated 5-8-1937	- do -	Miss. C.H. Bangera.	Rs 30-1-45	32- 0- 0	16- 0- 0			
9	Cs.R.No. 47 dated 28-9-1937	- do -	Miss. C. Indira Bai.	Rs 30-1-45	30- 0- 0	16- 0- 0			
10.		Part time teacher (Sewing)	" Grace E. Bangera.	Rs 10/-	10- 0- 0	- - -			
			Kinnimulky Girls Elementary School, Udipi.						
1.	G.O.No.1601,L.S.G. dated 25-4-1936.	Head Mistress.	Mrs. Rajiva Wilson.	Rs 30- 1- 45	38- 0- 0	16- 0- 0	3	14	3/8
2.	- do-	Asst. teacher.	Mrs. Carmina D'Souza	Rs 30-1-45	31- 0- 0	16- 0- 0			

to make any additional contribution to the Elementar
Fund and whereas the expenditure on Elementary Educaid
first charge on the State Exchequer, this Council stro
mends that the Government may be pleased to so amend sect
of the Madras Elementary Education Act as to entitle
Bodies to get from the Provincial Government grants at
to the education tax levied by such local bodies.

✓ 8. This Council strongly urges on the Government to
a special grant of at least Rs.5,650-8-0 towards the cost
sition of lands for the construction of a building for hous
Udipi South Girls' Higher Elementary School in*Sub-Court, So
Ka-nara to pay a higher compensation than the one awarded by
Acquisition Officer. *** in the circumstances in which the Council was compelled by the**

Revised Estimate for 1947-48:-

(1) Take credit for Rs.160/- against "3. Public libraries (2) Government grants" being the Government grant sanctioned in G.O. No. 2452, Edn., dated 14-11-1947.

(2) Reduce the provision made under II communications 3 Roads (3) other roads (a) maintenance by Rs.1,500/-.

(3) Take credit under entertainment tax for an additional sum of Rs.560/-.

(4) Delete the provision of Rs.300/- made for 1947-48 under IV P.H. 2. Preventive medicine (V) other diseases.~~xxxxx~~

Budget Estimate for 1948-49:-

(1) Take credit for an additional sum of Rs.2,260/- against VI R.D. 5. Land Development (4) income from license fees (ii) others"

(2) Take credit for an additional sum of Rs.140/- against "II communications-4.Rest Houses- (i) fees and other receipts."

(3) Take credit for an additional sum of Rs.540/- against "VI - R.D. - 5. Land Development (1) Rent of lands".

(4) Take credit under entertainment tax for an additional of Rs.570/-

(5) Take credit for an additional sum of Rs.700/- under "
mentary Education Account - 1. Education Tax" being the surc
on profession tax.

(6) Take credit for an additiona [illegible] of Rs.1,250/- und
Elementary Education Account - 1. Ed [illegible] " being the
al income as a result of raising the [illegible]
per half year.

(7) Provide Rs.1,000/- against expend [illegible]
stands for the construction of a scept [illegible]
s stand.

(8) Take credit for an additional sum of Rs.570/-
Lighting account -1. Lighting tax being the addition
account of the levy of lighting tax on vacant and
lands.

(9) Take credit for an additional [illegible]
[illegible] Taxation and Mis Revenue (a) Taxation [illegible]

Provide Rs.200/- under II Communications [illegible]
[illegible] lands and for widening and repairing
[illegible] of [illegible] ward.

* in the circumstances in which the Coun
was compelled by the

[illegible] (b) [illegible] (4) [illegible]
[illegible] 1948-49.

(19) Reduce the provision made under II Communications 3 Loc
(C) other roads (a) maintenance by Rs.1,000/-

Sd. P. Upendra Shrinivasa Nayak,
Chairman,
Municipal Council, Udipi.

x x x x x x x x x x xx x xx x x x x x xx x

/ TRUE EXTRACT/

Municipal Office, Udipi.)
Dated 29 -1-1948.)

29/1/48
D. Nayak
Commissioner, M.C.

29.1.48

for 1947-1948 and Budget Estimate for

Head of Account.	Budget Estimate for 1947-48	Revised Estimate for 1947-48	Estimated [illegible] or excess for 1947-48	Budget Estimate for 1948-49	Actuals for 1946-47	Actuals from April to September 1946	Actuals from April to September 1947
1.	2.	3.	4.	5	6	7	8
Receipts - Ordinary							
Opening balance.	1590	2710	1120	420	2145	2145	2713
1 Education tax - Gross Collection	8500	8720	220	10680	8591	1609	2658
Deduct Collection charges.	490	590	100	900	527	-	-
Net.	8010	8130	120	9780	8064	1609	2658
6. Other receipts.	30	10	20	10	50	27	10
7. Govt. grant - (i) under Sec 37 of the E.E. Act.	6180	6250	70	6340	6132	6132	6246
" (ii) under Proviso -do-	650	630	-	630	626	312	312
8. Contribution from General Acct.	4000	6200	2200	4000	5164	2500	4000
Deduct - refunds.	50	50	-	50	3	-	-
" - Amount transferred to Capital	450	450	-	450	-	-	-
Total.	18350	20720	2370	20260	20033	10580	13226
Grand Total.	18350	20720 21310	2370	20260 21160	20033	10880	13226
Receipts - Capital.							
1. Contributions from Gl. Acct. - ordinary	-	10660	10660	-	-	-	5008
6. Add amount transferred from "	450	450	-	450	-	-	-
Total	450	1110	10660	450	-	-	5008
Grand Total.	450	1110	10660	450	-	-	5008
tal receipts - Ordinary & Capital.	18800	31830	13030	20710 21610	20033	10580	18234
and total, including opening balance.	20390	34540 35130	14150	21130 22030	22178	12725	20947
Expenditure - Ordinary							
- Salaries & allowances - Masters.	17440	13750	2990	13880	10260	5061	6646
Dearness allowance.	-	6680	-	6550	7329	3069	3242
Contribution to Prov. Fund.	660	860	200	870 900	508	-	-
ing Equipment - Contingencies - ~~House rent~~.	700	710	50	780	684	342	352
- other items.	480	450	30	650	248	123	190
nt - Furniture & apparatus.	100	80	20	100	86	79	8
- Library books & maps.	30	30	-	30	13	-	4
Other items.	100	100	-	100	27	23	35
s to buildings.	300	350	50	350	311	2	-
Total.	19870	23010	3140	23310	19466	8699	10477
Grand Total	19870	23010	3140	23310	19466	8699	10477

1	2	3	4				8
Expenditure - Capital:							
1. Lands and Buildings.	-	10660	10660	-	-	-	5008
2. Equipment - (1) Furniture and apparatus.	250	250	-	250	-	-	-
(2) Library books and maps.	120	120	-	120	-	-	-
(3) Other items.	80	80	-	80	-	-	-
Total.	450	11110	10660	450	-	-	5008
Grand Total.	450	11110	10660	450	-	-	5008
Total expenditure - ordinary & Capital.	20320	34120	13800	24660 23760	19466	8699	15486
closing balance.	70	420	350	2630	2712	4026	5461
Grand total including closing balance.	20390	34540	14150	21130	22178	12725	20947

Municipal Office Udipi. }
Dated 26.1.948. }

26.1.48
Commissioner.
Udipi Municipality Udipi.

26.1.48

24660✓
22030
2630.✓

10680
9120
1560✓

Extracts from the Note of the L.A. Department regarding the Budget Estimate for 1948-49 of the Udipi Municipal Council.

***

CONTRIBUTIONS FROM THE GENERAL ACCOUNT TO OTHER ACCOUNTS:-

*** *** ***

page 37 (A)

P R T K

(b) To Elementary Education Account: The standard contribution is Rs.4,000/-. A higher contribution of Rs.6,200 in 1947-48 was ordered in order to meet the additional cost of the revision of scales of pay of the teaching staff. This has been provided in the R.E. for 1947-48 and the usual contribution of Rs.4,000 has been provided in the B.E. for 1948-49. In addition, a contribution of Rs.10,660 has been provided in the R.E. for meeting the cost of acquisition of lands for an Elementary school, as there is no balance in the E. Edn. account to meet this expenditure.

The Council has decided to raise the rate of Education tax from 2¾ to 3¼ per cent per year from 1948-49 but even with this additional income, the account works at a deficit of about Rs.6,000 (without taking into account contribution from general funds. Allowing for the usual contribution of Rs.4,000 from general funds, there will still be an uncovered deficit of about Rs.2,000 and nothing is left for capital expenditure or expansion of the service in future. The council appears to be under the impression that the maximum rate at which Education tax can be levied is only 25% of the rate at which property tax is levied. This is not so. There is no such restriction under the Elementary Education Account was amended. As the general funds cannot contribute more than the standard contribution, E. & P.H. may be requested U.O. to consider the feasibility of raising the rate of Education tax by 1 per cent per year in order to stabilize the account.

Closing balances: The year opened with a balance of Rs.23,980 under general account - ordinary. The R.E. for 1947-48 (as proposed to be altered) will close with a balance of Rs.10,440 and the B.E. for 1948-49 will close with a balance of Rs.8,525, against the prescribed minimum working balance of Rs.4,800.✓

*** *** ***

8525
4800
3725✓

24240
11910
12330✓

28

9

E 814 (a)

C. No. 11979 / 48

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

From the D.P.I. Ref. No. 106 B3 / 47-48 d 13-2-48

Order no. 927 Edn. dated, 20-4-48.
Ms

page 1 of f.

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, Udipi.

paras 2(iv), 2(v) on page 1 of f.

page 28 of (A)
p. 6 of f.

2. R.E. for 1947-48 (i) The Council is permitted to increase the provision made under the head "Expenditure – Ordinary" from Rs. 20,360 to Rs. 23,600. It is also permitted to increase the provision made under the head "Expenditure – capital" from Rs. 450 to Rs. 11,110.

para 2(vi) on p. 1 of f.

(ii) The Council is requested to address the Govt. separately through the D.P.I., ~~separately is required~~ about its request for a special grant, towards the cost of acquisition of land, for the South Girls' Higher Ele. School, Udipi.

P on page 3 of f

3. B.E. for 1948-49. (i) The contribution proposed from the General funds should be raised from Rs. 4000 to Rs. 4980.

(ii) Revised with reference to the orders ... The B.E. for 1948-49 is expected to close with a deficit of Rs. 1650. With a view to enable the Council to avoid the deficit, the Govt. direct the Mcl. Council, under sub-section (2) of Section 35 of the Madras Ele. Edn. Act, 1920, as amended, to alter the rate of levy of education tax, in its area, from $2\frac{3}{4}$ % to $3\frac{3}{4}$ % (Three and three fourth per cent) p.a. on the annual rental value of properties, with effect from 1-4-48.

2630
980
1650

'A' on p 3 of f

(2)

(iii) The credit taken under the head "Receipts - Education Tax" should be increased from Rs. 10680 to Rs. 12,330 with reference to the orders in sub-paragraph (ii) above.

4. The sanctioned budget for 1948-49 will be as shown in the annexure below.

5. An extract of the remarks of the D.P.I. in paragraphs 3 & 5 of his endorsement read above is communicated to the Commr. for information and necessary action.

9/4/48

9-4-48

p. 25 c.f.

10680
1650
12330

p. 1 c.f.

To
The ~~Commr.~~ [illegible] for
Applying thro. the C.D.C.
(with a copy of paras 3 & 5 on p.c.f.)
" D.P.I.
" Examiner of L.F. Accts
" L.A. Deptt.

Annexure.

P.T.O

3

ANNEXURE

	Rs.
Opening balance ~~(as revised)~~	420
RECEIPTS:	
1. Education tax ...	12,330
2. Other receipts ...	10
3. Govt. grant ...	
(i) under section 37 of the E.E.Act. ...	6,3-40
(ii) under the proviso to sec. 37 of the Act ...	630
~~(iii) Compensation for the loss of education tax levived as surcharged on profession tax ...~~	
~~(iv) Adjustment from the A.T.C. grant~~	
4. ~~(xx)~~ Contribution from the General funds	4,980
	24,290
DEDUCT Refunds.	50
Amount transferred to capital	450
Total ordinary	23,790
Capital:	
Amount transferred from Ordinary	450
Total ordinary & Capital	24,240
Total including opening balance	24,660

Includes Rs 700. due to addl. taxation at 25% of profession tax - (calculated and verified separately) Vide ¶ of p.c.f. Rs 5/8

EXPENDITURE.

	Rs.
1. STAFF:	
Salaries & allowances Masters	20,430
~~Clerks & servants~~ Contribution to P.F.	870
Edn. tax collection charges	900
2. CONTINGENCIES & EQUIPMENT	
Contingencies	
House rent	780
Other items	650
Equipment	
Furniture & apparatus	100
Library books & maps	30
Other items	100
~~3. Prizes and scholarships~~	
~~4.~~ 3. Repairs to buildings	350
Total	24,210
~~Capital:~~ Capital	
Furniture & apparatus	250
Library books & maps	120
Other items	80
~~Lands & buildings~~	
Total.	450
Total (ordinary and capital)	24,660
Closing balance	Nil

9/4/48

9-4-48

32

Very Urgent

R.O.C. No. M-3534- /48.

Municipal Office, Udipi
Dated 16-6-1948.

From
Sri. T. Harischandra Rao,
Commissioner, Udipi
Municipality, Udipi.

To
The Secretary to Government, Edu
cation & Public Health Departmen
Madras.
Thro' The Chairman, Municipal Council,
The Director of Public Instructi
Madras and The Inspector of Muni
pal Councils and Local Boards,
Madras.

22 JUN 1948
28764

V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V-V

Sir,

Budget Estimate- Municipal Council, Udipi- Elementary Education Fund- 1948-1949- levy of Education tax @ 25% of the tax on profe ssion- sanction- applied for.

Ref:- G.O. (MS) No. 927, Edn. dated 20-4-1948. (A)

3.1 (A)

In para 4 of my letter R.O.C. No. M- 6322-9-1947 dated 27-1-'48 forwarding the Elementary Education Budget for 1948-1949, I had state that the Municipal Council had resolved to levy with effect from 1-4- Education tax as surcharge @ 25% of the profession tax levied for -- general purposes. Not only the income from this source has been tak credit in the Elementary Education Budget but also necessary notifications have been issued and published before 31-3-1948 in the manner -- prescribed by the Madras District Municipalities Act, 1920, as amended in the hope that the Government would sanction the levy as required by Section 34(1) of the Madras Elementary Education Act, 1920, as amend But the Government, while issuing orders in G.O. (Mis.) No. 927 Edn. dated 20-4-1948 have not accorded their specific sanction on the pro posal of the Council on the question of levying the Education tax o profession tax neither have they deleted the credit taken in the bu get estimate from this source. Without such specific sanction ho ever, the levy may not be valid. I solicit, therefore, the sancti of the Government Under Section 34(1) of the Madras Elementary Educ tion Act, 1920, for the levy of the Education tax with effect from 1-4-1948 @ 25% of the tax on profession levied for general purpose and pending sanction I shall proceed to levy the tax in accordance the notification.

2. Incidentally I may bring to the notice of Government that profession tax Limitation Act, 1941 (Act xx of 1941) communicated me as annexure to G.O. No. 32, L.A., dated 3rd June 1942 limits th levy of taxes payable in respect of any one person to a province, to any one Municipality, district board, local board, or other loc authority in any province, by way of tax on professions, trades, c ings or employments ~~as restricted~~ to Rs. 50/- per annum and the Go ment of Madras by a notification appended to G.O. No. 624, L.A., d 18-2-1942 amended the Sub Rule (1) of Rule 16 of Schedule IV to th Madras District Municipalities Act 1920, as amended, and revised t scale of profession tax to be levied by the Municipalities with ef from 1-4-'42 so that they may be in accordance with the said profe ion Tax Limitation Act, 1941. A question therefore arises as to -- whether or not the levy of Education tax on profession tax contravenes the provision of the Profession Tax Limitation Act 1941. It has -- been suggested that the provisions of the said Profession Tax Limitation Act applied to the levy of profession tax as such under the Mad District Municipalities Act, 1920, as amended but not to the levy of Education tax as a surcharge on profession tax in as much as the Education tax levied under Section 34 of the Madras Elementary Education Act, 1920, should be deemed, under Section 36 of the said Act, to be an addition to a tax levied under the same head under the law for th time being in force governing municipalities and local boards as the case may be and therefore the provisions of the Profession Tax Limit tion Act, 1941, will not be violated. The question is, however, n free from doubt and therefore the Government may be pleased to exam it before orders solicited in the opening para are issued.

(B)

Harischandra R
Commissioner, U.M.
16.6.48

Forwarded.

Chairman, Municipal Council, Udipi.

Office of the Inspector of Local Boards
Madras.

of N. Dis 29764/48 dated -6.48

ASST. SECRETARY TO ... EDUCATION ...
22 JUL 1948

Forwarded to the Secretary to Government Education and public Health Department through the Director of Public Instruction Madras

DIRECTOR OF PUBLIC INSTRUCTION
C 2112 B2/48
7 JUL 1948
C No
MADRAS

54378

30/6
For Inspector

30/6/48

To
The Secretary to Government
29/6/48 E & P.H. Deptt. ~~E~~
through the Director of Public Instruction
Madras

N. Dis 2112 B2/48 of 20/7/48

Submitted.

For Director of Public Instruction

20/7/48

To
The secretary to Government
Education and Public Health.
Madras

E & P.H (C1) Dept.

35

Memo No. 54378.C1/48-2 Edn. & 10-9-48

Pdy.

Tax - Edn - Ml. Cl. Udipi - Levy on profession tax.

p.1 cf. Ref. from the Commr, Udipi Mty; No. 3534/48 dated 16-6-48.
p.2 cf. from the D.P.I; No. 2112 B2/48 dated 20-7-48.

6/10/9

The Govt. decline to approve the proposal of the Ml. Cl. Udipi to levy Education tax at 25% on profession tax with effect from 1-4-48. The Commr. is informed that he may renew ~~revive~~ the proposal ~~if necessary~~ in connection with the Budget for 1949-50, if necessary. If education tax at 25% of the Profession Tax is to be levied, the rate of Profession Tax for general purposes has to be reduced correspondingly.

7.9.48

7/9/48

9/9/48

Vide p.2 cf.

To
The Commr,
Udipi Mty,
(Thro C.M.C)
Copy to the D.P.I.

13/9/48

Notes: ~~33~~ 1

E&P.H(

C. No. 11979/48

B. E. 1948-49 - E. E. Fund, Mcl. cl. Udipi.

From the D.P.I. Rop. No. 106 B3/47-48 d 13.2.48

page 1 c.f.

The R.E. for 1947-48 and the B.E. for 1948-49 of the E.E. Fund of the Mcl. cl. Udipi, call for the following remarks.

2. R.E. for 1947-48. (i) Govt. grant under section 37 of the E.E. Act. The credit taken is the amount sanctioned in G.O. No. 102 (R). Edn. dated, 14.7.47

(ii) The contribution proposed from the General funds is Rs. 6,200 under the head "Receipts - Ordinary" and Rs. 10,660 under the head "Receipts - Capital". The credits taken may be allowed to stand in view of the remarks of A.A. at page 27 c.f.

'R' on page 27 c.f.

(Checked)

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

page 25 c.f.

✓ (iv) The provision made under the head "Expenditure - Ordinary" is in excess of that in the sanctioned budget.

page 26 c.f.

✓ (v) Provision has been made for an additional expenditure of Rs. 10,660 under the head "Expenditure - Capital - Lands and Buildings". In view of the remarks of the Commr. at 'K' on page 3 c.f. The provision made may be allowed to stand.

✓ (vi) With reference to the request of the Council for a special grant of Rs. 5650, referred to at 'X' on page 3 c.f. it is submitted that the Council may be asked to address the Govt. separately in the matter.

3. B.E. for 1948-49. (i) Education Tax. The Council has resolved to increase the rate of education tax now levied from $2\frac{3}{4}$ o/o. to $3\frac{1}{4}$ o/o. p.a. with effect from 1.4.48 and necessary credit has been taken for increased receipts in the B.E. for 1948-49. The proposal of the Council may be approved and the credit taken for increased receipts may be allowed to stand.

'T' on page 27 c.f.
'Z' on page 3 c.f.
& 'A' on p 19 CF

(ii) The Contribution proposed from the

Funds is Rs. 4000, the usual contribution. L.A. have agreed to this.

~~p. 27 c.f.~~ C

checked

(iii) Provision has been made for the grant of revised scales of pay to the E.E. staff.

(iv) The provision made for a capital expenditure of Rs. 450 may be allowed to stand in view of the remarks of the D.P.I. on page 1 c.f. ~~and~~.

page 26 c.f.

'C' on p. 1 c.f.

(V) The B.E. for 1948-49 is expected to close with a deficit of Rs. 2630. L.A. may be requested to state whether this deficit can be avoided by an additional contribution from the General Account. If this is not feasible the Council may be asked to increase the rate of education tax now levied to the extent necessary to cover the anticipated deficit.

4. No subsidy was paid to the Council towards the grant of dearness allowance to the E.E. staff either in the current year or in 1946-47. The Council is not eligible for a subsidy towards the anticipated deficit in the E.E. Acct. for 1948-49, as it is the result of the introduction of revised scales of pay to the E.E. staff.

p. 24 c.f. (A)

5. L.A. may see for remarks.

2.4.48

2/4/48 S

L.A.

E. & P.H. u.o. No. 11979/48-1-C1-Edu. 2.4.1948.

13560

L.A. Dept

C.

Para 2(ii) on p 1 above. This has already been agreed to.

Para 3 (ii) This has also been agreed to.

Para 3 (V) E & P.H. Dept. enquire whether the deficit of Rs 2630 under E.E. Acct. for 1948-49 can be avoided by an additional contribution of a like sum from the Gl. acct. or whether the council may be asked to increase the rate of Edn. tax to the extent necessary to cover the deficit. The E.E. fund of the Mcty. is perpetually in deficit requiring contribution from Gl. acct. The B.E. for 1948-49 under the Gl. acct. ~~closes~~ as revised by Govt. closes with a balance of Rs 8,525 against the prescribed minimum of balance of Rs 4,800 But it seems desirable with a view to relieve the strain on the Gl. acct. & also to stabilize the E.E. acct., to increase the rate of Edn. tax by 1% p.a. as ~~al~~ already suggested by this Department. E & P.H. Dept. may therefore be requested to ~~increase~~ ask the council to increase the rate of Edn. tax by 1% p.a. With these remarks the file may be returned to E&PH Dept.

D.J.R. 5/4

4.40 P.M.

(B) | Z

7/4/48.

7.4.48

The total rate of tax on property ~~now~~ levied in 1947-8 in the mpty is 15 3/4 % p. a (inclusive of Edn tax). The general fund of the mpl cl is working at a deficit of Rs 715. a year. This dept may recommend that the rate of Edn tax may be increased by 1% p a from 1.4.48.

A | 8/4

8/4/48 Secy

8/4/48

E. & P. H.

LA no 13560-1c 8/4/48.

8/4

E & P.H. (C1)

The suggestion of L.A. at 'A' ~~above~~ may be accepted. Even after the enhancement of the rate of education tax by 1% p.a. with effect from 1-4-48, the B.E. for 1948-49 is still expected to close with a deficit of Rs. 980. The Council may be asked to meet this deficit by an additional contribution from the closing balance in the General Account.

2. A draft order is submitted for approval. L.A. may see prior to circulation.

25901

2630 Deficit
1650 Addl. tax
980 ✓

B.L. 8/4/48

'Z' on p 2 ante

SECRETARY, EDN. AND P. H. DEPT.
19 APR 1948
GOVERNMENT OF MADRAS

18/4/48

9.4.48

9/4/48 S

L.A.

E & P.H. u.o. No. 11979/48 12-4-48

14783

L. A. Dept

Seen

12/4/48

E & P H C1

For orders, as to e.c.n.

J.R.

14/4

LA no 14783-1C 14/4/48

14/4/48 S

TSA 15.4.48

H.W. Cl. H.

SUB:- TAX - Education - Municipal Council, Udipi - Levy on profession tax.

REF:- From the Commissioner, Udipi Municipality, No.3534/48, dated 16--6--1948.

p.1 c.f.

In January last, while submitting the Budget Estimate for 1948-49 of the E.E.Fund of the Municipal Council, the Commissioner, Udipi Municipality, requested the Govt. to enhance the rate of education tax from 2¾% per annum to 3¼% per annum, and to sanction the levy of an additional tax at 25% on profession tax from 1-4-1948. In G.O.No.927, Edn., dated 20-4-48, the Govt. ordered the levy of edn. tax at an enhanced rate of 3¾% per annum; but no orders were passed on the proposal at 'B' above. The Commissioner now requests again that the proposal may be approved.

para 4 at p.3 c.f. Ⓐ

'B'

para 3(ii) at p.29 c.f. Ⓐ

As pointed out by the Commissioner in para. 1 of his letter in the c.f. the proceeds amounting to Rs.700/- due to the proposed additional taxation of 25% were taken into account as an item of receipt in the B.E. for 1948-49. If this amount is deleted from the 'receipts' the E.E. Fund for 1948-49 will close with a deficit of Rs.700/-. The question whether it is necessary to approve the proposal in order to avoid the anticipated deficit of Rs.700/- in the budget is examined below:-

Vide 'Y' at p.10 c.f. Ⓐ

The Commissioner has not yet reported the actual closing balance on 1--4--48 which may exceed the anticipated figure Rs.420/-. Besides vacant and agricultural lands in the Municipality, which are not now subject to the levy of education tax will have to be taxed at least from 1--10--1948 and this is expected to bring an additional income of Rs.1,000/- per annum. For the reasons stated above, there seems to be no need to approve the present proposal to levy any additional taxation.

p.31 c.f. Ⓐ

Vide 'Y' at p.10 c.f. Ⓐ "R"

(Verified from latest General Budget of the Council.)

It may be stated here that the Council is now levying profession tax at the maximum rates laid down in G.O.No.624, L.A., dated 18--2--1942. If ~~the~~ Education tax has to be levied at 25% of the profession tax, the rate of profession tax for general

Ⓑ

P.T.O.

purposes has to be reduced correspondingly, i.e. to 75% of the maximum rates fixed in the G.O. cited. ~~If it is~~

Vide p.p. 1-2 of

G.O. No. 594 Edn. 3.5.46

L.A. may see for remarks, if any.

DM
17/8/48 LA

E&PH (C) U.O. No. 56378-C1/48 17.8.48

L. A. Dept (A)

Please see the note of the E&P.H Dept. from page 1 ante. E&P.H Dept have considered that there is no need to approve the proposal of the council to levy additional taxation for education purposes; this Dept may agree with them in this view. This Dept. cannot however agree to the reduction of the rate of profession tax with a view to levying education tax. The rate of profession tax cannot also be reduced in the current year in any case. The question may be considered if necessary with reference to the B. E. for 1949-50. With these remarks the file may be returned to Ed P. H. Dept.

25/8/48

26/8/48

25/8/48. See

E&P. H.

26/8

LOCAL ADMINISTRATION DEPT.
1? AUG 1948
33015
SECRETARIAT, MADRAS

ASST. SECRETARY TO GOVT.
EDUCATION & PUBLIC HEALTH
64110

E&P.H (C1) Dept. L. A U.O 33015/-1A/48 26-8-48

please See the note of L. A. above. In the circumstances stated the Council's proposal to levy Education tax at 25% on profession tax (from 1-4-48) may be negatived.

P.T.O.

3

A draft memo is subd. below for approval.

7-9-48.

DM
7/9/48

7/9/48