

E & P.H.

(194⁹) Department.

Ms. SERIES.

G.O. NO.

753 Edn.

1073

Dated

9-4-49
17-3-1949

[Despatch Abstract.]

~~Elementary Education Fund - Teachers deputed for training in paper making~~
~~Industrial exhibition - Visit - Expenditure - Sanctioned~~

Budget Estimate - 1949-50 - Elementary Education
Fund - Municipal Council, Chingpet - Orders passed.

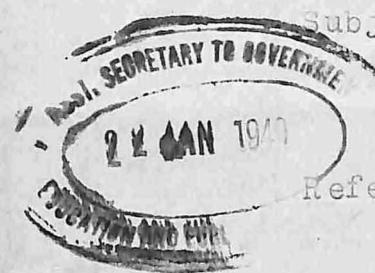
Back Papers.

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

Further Papers.

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

Office of the Director of Public Instruction, M a d r a s.
R.O.P.No. 56 B3/48-49 dated 14th Jan. 1949.



Subject:- ELEMENTARY EDUCATION -- Budget Estimate for
49-50 -- Municipal Council -- Chingleput --
submission of --

Reference:- Letter Roc.No.5907/48 dated 10-12-48 from the
Commissioner.

Submitted.

2. The credit taken for Government Grant under
proviso to section 37 of the Madras Elementary Education
Act both in the Revised Estimate for 48-49 and Budget
Estimate for 49-50 has to be revised as Rs.5,315 with
reference to G.Os. 1584 Edn., dated 18--6--1948 and 1673
Edn., dated 30--6--1948.

Revised Estimate for 48-49.

3. The expenditure under 'ordinary' is in excess
of the sanctioned amount and the sanction of the Government
is necessary in this regard.

Budget Estimate for 49-50.

4. The credit taken for Government Grant under
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 48-49.

Accommodation.

5. Adequate and suitable in all the schools.

6. Equipment.

Inadequate in the Muslim Girls' School,

7. Leave salary and Dearness Allowance are paid.

S. S. Pancharani
u. i. up

For Director of Public Instruction.

To the Secretary to Government,
Education and Public Health Department.
Fort St. George, M a d r a s.

SJ/19/1.

2
R.O.C.No.5907/48-M.,

3
Municipal Office, Chingleput,
Dated 10th December 1948.

From

Sri K.Subramanyam, B.Sc.,
Commissioner, Chingleput Municipality,
Chingleput.



To

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

Through

The Director of Public Instruction,
M a d r a s.

and
Through the Chairman, Municipal Council,
C h i n g l e p u t.

Sir,

Sub: Budget - Elementary Education - 1949-50.

I submit herewith in duplicate the Budget for 1949-50, the revised budget estimate for 1948-49 of the Elementary Education Fund Accounts of this Municipal Council, a copy of the Schedule of establishment sanctioned by the Council and a copy of resolution of the Council No.200 dated 6th December 1948 approving and sanctioning the same.

Necessary statements are also enclosed.

K. Subramanyam
Commissioner.

Forwarded

M. V. Srinivasan
Chairman 12/12

4

Extract from the minutes of proceedings of the Special meeting of the Municipal Council, Chingleput held on Monday the 6th December 1948 at 4 P.M. at the "Vedachalam Buildings" (Municipal Office), Chingleput.

200. Read Budget Estimate for 1949-50 and the Revised Budget Estimate for 1948-49 on the Elementary Education Fund Accounts of this Council.

"The Revised Budget for 1948-49 and the Budget Estimate for 1949-50 as recommended by the Finance Committee, is approved according to sanction for the increase of Education Tax as shown below:-

Half-yearly rate of Education Tax to be levied from 1-4-1949.

Class of assessment.	Existing rate.	Increased rate.
(a) On buildings and lands occupied by or appurtenant and adjacent to buildings.	$\frac{1}{2}\%$ of the annual value.	2% of the annual value or 19 1/21% on the property tax.
(b) On lands exclusively used for agricultural purposes.	$\frac{1}{2}\%$ of the annual value.	1% of the annual value or 25% on the property tax.
(c) On buildings defined in proviso to Sec.84(1) of the District Municipalities Act.	$\frac{1}{2}\%$ of the annual value.	$\frac{3}{4}\%$ of the annual value or 25% on the property tax.

/True copy/

K. S. Srinivasan
Commissioner.

(sd) M. Vedachalam
Chairman

Extract from the minutes of proceedings of the Finance Committee held on Thursday the 11th November 1948 at 5 P.M. at the "Vedachalam Buildings" (Municipal Office), Chingleput.

1. Note of the Commissioner bringing to notice of the financial position of this Council due to the discontinuance of the arrear toll compensation grant of Rs 20500/- from 1949-50 and the increase in expenditure (1) by the grant of dearness allowance at the increased rate (2) maintenance of an additional elementary school and (3) working of an additional water supply electric motor from 1949-50 and offering proposals for improvement of finance.

Receipts - Proposals in improvement:-

EDUCATION TAX.

(1) Increase of the existing Education Tax of 1 to 4% thus raising the total percentage of tax from 22 to 25%.

"Recommended to the Council."

(sd) M. Vedachalam
Chairman

/True Copy/

K. S. Srinivasan
Commissioner.

18/12

Chingleput Municipality.

Elementary Education Budget Estimate.

1949 - 50

Receipts.

Actuals 1947-48	Revised Budget Estimate 1948-49		Budget Estimate 1949-50.
Rs 3550	Rs 3960 ✓	1. Education Tax	Rs 16,240 (1)
-	10 ✓	2. Fines and penalties	10 ✓
-	10	3. Other receipts	10 ✓
- 880	-	Deduct collection charges	-
		4. <u>Government Grant.</u>	3,950 ✓
3072	3550 ✓ 3549	(i) Under section 37 of the Elementary Education Act.	500 (2) ✓
5315	5320 ✓	(ii) Under the proviso to section 37 of the Act.	5,320 ✓
652	650 ✓	(iii) Compensation for the loss of Education Tax levied as surcharge on profession tax.	650 ✓
8108	6810 ✓	(iv) Adjustment from the Arrear Toll Compensation Grant.	-
12000	12000 ✓	(v) Contribution from the General funds.	13,500 (3)
-2100	-	Deduct amount transferred to Capital	-
29717	32310 ✓	Total Ordinary	40,180 ✓
		<u>Capital.</u>	
-	-	Government grants	1,500 ✓
2100	-	Add amount transferred from ordinary	-
2100	-	Total capital	1,500
31817	32310 ✓	Total ordinary and capital	41,680
2415	5443	Opening balance	3,153
34232	37753 ✓	Grand total	44,833

37747

K. Subramanyam
Commissioner

- (1) Additional credit to an extent of Rs 11,500 is taken in view of the increase in the rate of Education tax proposed.
- (2) Credit is taken for a sum of Rs 500 as additional subsidy for the new School.
- (3) Credit is taken for increased contribution from General Account.

P. E. 37747
34800

16200

3960

12280

Chingleput Municipality.

Elementary Education Budget Estimate.

1949-50.

Expenditure.

Actuals 1947-48	Revised budget estimate 1948-49		Budget Estimate 1949-50.
Rs	Rs		Rs
		1. Salaries and allowances:-	
16,509	18,000 ✓	Masters	20,750 ✓ (1)
8,232	10,050 ✓	Dearness allowance	11,310 ✓ 32060.
163	160 ✓	Clerks and servants	170 ✓
784	1,000 ✓	Contribution to provident fund	1,050 ✓
-	880 ✓	Education tax - collection charges	880 ✓
		2. Contingencies and Equipment:	
		<u>Contingencies.</u>	
692	1,070 ✓	House rent	1,060 ✓
1,877	2,040 ✓	Other items	2,040 ✓
		<u>Equipment:</u>	
79	350 ✓	Furniture and apparatus	1,000 ✓
-	500 (2) ✓	Library books and maps	250 ✓
303	50 ✓	Other items	50 ✓
149	500 ✓	3. Repairs to Buildings	1,000 ✓
28,788	34,600 ✓	Total ordinary	39,560 ✓
		<u>Capital.</u>	
-	-	Lands & Buildings.	3,000 ✓
-	-	Total capital	3,000 ✓
28,788	34,600 ✓	Total ordinary and capital	42,560 ✓
5,443	3,153 ✓	Closing balance	2,273
34,231	37,753 ✓	Grand total	44,833

K. Subramanyam
Commissioner. 10/12

- (1) Provision is additionally made to an extent of Rs 3500 for the running of the new school.
- (2) Provision is additionally made for opening a library to teachers Rs 250.

32253
34600
3153

34600
3153
3153

Elementary Education Schedule of Establishment as sanctioned in C.R.No.200 dated 6-12-48 for the year 1949-50.

Town Municipal School:

Description of post.	Scales of pay.	No. of post.	Pay on D.A. 1-4-49.
Headmaster, Secondary Grade	40-1 $\frac{1}{2}$ -55-2-75	1	22 40 0 0
Duty allowance			7 0 0
Supervising allowance			10 0 0
Assistants-Higher Elementary Grade	30-1-45	7	19 each
		1 at Rs 37	
		1 at Rs 36	
		2 at Rs 35	241 0 0
		1 at Rs 34	
		2 at Rs 32	
	(5+25%) 6-4-0	1	18 6 4 0

2. Chinnamman Koil street school:

Headmaster. Secondary Grade.	40-1 $\frac{1}{2}$ -55-2-75	1	22 53 8 0
Duty allowance			8 0 0
Assistants - Higher Elementary Grade	30-1-45	8	19 each.
		4 at Rs 35	
		3 at Rs 34	265 0 0
		1 at Rs 23	
Sweeper (Part time)		1	4 0 0

3. Natham Boys School:

Headmistress - Secondary Grade	40-1 $\frac{1}{2}$ -55-2-75	1	22 43 0 0
Assistants - Higher Elementary Grade	30-1-45	5	19 each
		1 at Rs 36	
		2 at Rs 34	168 0 0
		2 at Rs 32	
Sweeper(Part time)		1	5 0 0

4. Gundur Boys School

Headmaster - Higher Elementary Grade	30-1-45	1	19 35 0 0
Duty allowance			3 0 0
Assistants - Higher Elementary Grade	-do-	3	19 each
		2 at Rs 34	
		1 at Rs 32	100 0 0
Sweeper(Part time)		1	4 8 0

5. 1st Ward Girls School

Headmistress - Higher Elementary Grade	30-1-45	1	19 35 0 0
Duty allowance			3 0 0
Assistants - Higher Elementary Grade	-do-	3	19 each
		1 at Rs 35	
		2 at Rs 33	101 0 0
Conductress	(Rs 7+25%) 8 12 0	1	18 8 12 0

6. Mettu Street Girls School

Headmistress - Higher Elementary Grade	30-1-45	1	19 35 0 0
--	---------	---	-----------

Duty allowance

Assistants - Higher Elementary Grade	30-1-45	3	19 each	3	0	0
		1 at Rs 35		97	0	0
		2 at Rs 31				
Conductress	(7+25%) 8 12 0	1	18	8	12	0

7. Gundur Girls School:

Headmistress - Higher Elementary Grade	30-1-45	1	22	42	0	0
				3	0	0
Duty allowance						
Assistants - Higher Elementary Grade	-do-	3	19 each			
		1 at Rs 35		100	0	0
		1 at Rs 33				
		1 at Rs 32				
Conductress	(7+25%) 8 12 0	1	18	8	12	0
Cardner-Cum-Night Watchman	-do-	1	18	8	12	0

Muslim Girls School:

Headmistress - Higher Elementary Grade	30-1-45	1	21	39	0	0
				1	0	0
Duty allowance						
Assistant - Higher Elementary Grade	-do-	1	18	32	0	0
Conductress	(7+25%) 8 12 0	1	18	8	12	0

K. Subramanyam
Commissioner. 10/12
10/12

Certified that provision made in the Budget in regard to staff, equipment, accommodation etc., is based on the actual requirements of each school and with reference to the recommendations of the Inspecting Officers.

ic Municipal Office, Chingleput,
Dated 10th December 1948.

K. Subramanyam
Commissioner. 10/12
10/12

14

Statement showing the number of teachers in each grade during 1949-50.

Statement as per G.O.No.1110 L.E. dated 10-7-1924.

1. No. of schools with standards.

8 schools - 8 with standards I to V.

2. Total No. of schools in the year.

8 -do-

3. No. of schools proposed in the year.

ONE.

4. Total No. of teachers employed on the date of submission of budget.

41 trained of whom 3 are Secondary Grade.

(b) Scales of pay in force and the No. of teachers in such scales.

Secondary Grade

Scale Rs 40-1-55-275
No. of teachers. 3

Higher Elementary Grade.

Scale 30-1-45
No. of teachers. 38

5. No of teachers proposed in
(1) existing schools

Nil

(2) Schools to be newly opened

Teachers.

6. If the pay of the existing teachers is proposed to be raised, the total No. of teachers whose pay will be effected showing the ~~proposed~~ present and proposed scale of pay and the extra provision made for the purpose.

Nil

Municipal Office,
Chingleput,
Dated 10-12-48.

K. Subramanyam
Commissioner
15/12

10

7. (b) Elementary Education Account. The R.E. for 1948-49 provides for a contribution of Rs.12,000 the same as that approved in the B.E. for 1948-49. In addition to the contribution from the General Account the Council was permitted to adjust to its E.E. Account a sum of Rs.8,421 of the A.T.C. sanctioned in the current year to avoid a deficit in the E.E. Account. Credit is however taken in the R.E. of the E.E. Account for the adjustment of a sum of Rs.6810 only of the A.T.C. The E.E. Account for 1948-49 is expected to close with a balance of Rs.1,213. It is not permissible to adjust to the E.E. Acct any portion of the A.T.C. in excess of what is actually required to avoid a deficit. The Council may therefore be asked to restrict the adjustment of the A.T.C. to the E.E. Account to Rs.5,597. The contribution for 1949-50 proposed from the General Account to the Ele. Education Account in 1949-50 is Rs.13,500. Of this Rs.1,500 represents the half cost of the capital expenditure of Rs.3,000 provided under the Ele. Education Acct. The Ele. Education Account for 1949-50 is expected to close with a balance of Rs.620. The standard contribution is Rs.3,600 only. The contribution from the General Acct. in 1949-50 may therefore be fixed as Rs.12,880. This may however be done while examining the Budget of the Ele. Education Fund. The contributions provided in the estimates may stand for the present.

X X X

EDN & P.H. DEPT. (C1)

Paragraph 7 (b) above; Contribution from General Funds to E.E. Fund:- Pending orders on the E.E. Fund Budget the proposed contribution may stand.

X X X

J.B.H.

4.2.49

18

dispatch

p. 3. of

p. 1. of

126
9/4

p. 7. of p. 1. of

p. 25 of (2)

p. 9. of

Vide p. 1. of

Vide para 3 (iii) of
p. 1. of

8404 (C) Dept.

Sub: B.E. for 1949-50 - E.E. Fund - Ml. cl. Chingleput
Orders passed.

Ref: From the Commr. Chingleput Mltg No. 5907/48 d. 10-12-48
From the D.P.I. No. 563/48 d. 14-1-49.

Order No. 1073 dtd. dated 9-4-49
Mrs.

The Govt. pass the following orders
on the R.E. for 1948-49 and the B.E. for 1949-50 of the
E.E. Fund of the Ml. cl. Chingleput.

2. R.E. for 1948-49: (i) The credit
taken for a Govt. Grants Subsidy of Rs. 3550
under Sec. 37 of the E.E. Act should be reduced
to Rs. 3549.

Ibid.

(ii) The credit taken for a Govt. Subsidy
of Rs. 5320 under proviso to Sec. 37 of the E.E. Act
should be reduced to Rs. 5315.

(iii) The cl. is permitted to ^{increase} ~~improve~~ the
provision under the head 'Expenditure - ordinary'
from Rs. 33888 to Rs. 34600

(iv) The amount of A.T.C. to be
utilised should be reduced from Rs. 6810 to Rs. 3663.

(v) Revised with reference to the
orders above, the R.E. will close with a 'nil'
balance.

3. B.E. for 1949-50: (i) The credit
taken for an additional Subsidy of Rs. 500
under proviso to Sec. 37 of the E.E. Act due to
the opening of a new ele. School should be
deleted as the cl. will not be eligible for it.

(ii) Under sub Sec (1) of Sec 35 of
the Madras Ele. Edn. Act 1920, as amended, the
Govt. approve the proposal of the Ml. cl. Chingleput to
alter the rate of Edn. tax in its area as
mentioned below with effect from 1-4-49 so as to

172

20

avoid the anticipated deficit in the B.E.

Class of property	Existing rate of Edu. tax per half year.	Altered rate of Edu. tax from 1-4-49.
(1) Buildings and lands occupied by or appurtenant and adjacent to buildings	1/2% of the Annual value per half year.	2% of the Annual value per half year.
(2) Lands exclusively used for agricultural purposes.	1/2% of the Annual value per half year.	1 1/2% of the Annual value per half year.
(3) Buildings defined in proviso to Sec. 84 (1) of the M.D.M. Act.	1/2% of the Annual value per half year.	3/4% of the Annual value per half year.

(iii) The Sanctioned Budget will be as shown in the Annexure below.

4. An extract of the Remarks of the D. P. I. in his audit. cited is communicated to the Commr. Chinglepet Mty. for necessary action.

K.S.K.
7/4/49.
H.
7.4.49

(Annexure)
(P.T.O)

To
The Commr. Chinglepet Mty (Thru C.M.C.)
(with an extract of para 6 at p.1.C.6).
The D.P.I.
The Enr. L.F.A.
The L.A. Dept.
I.S.C.

(Compare P.P. 7-9 of)
ANNEXURE.

31

Opening balance
(as revised)

Rs.

EXPENDITURE.

Rs.

RECEIPTS:

1. Education tax. ...	16240
2. Fines and penalties	10
3. Other receipts....	10
4. Govt. grant. ...	
(i) Under section 37 of the E.E. Act...	3950
(ii) under the proviso to sec.37 of the Act. ...	5315
(iii) Compensation for the loss of education tax levied as surcharged on profession tax. ...	650
(iv) Adjustment from the A.T.C. grant.	
5. Contribution from the General Funds	13500.
DEDUCT Refunds.	
Amount transferred to capital.	1500

TOTAL. Ordinary. 38175

CAPITAL.

Amount transferred from Ordinary.	1500
Govt. subsidy	1500
Total ordinary & Capital.	3000
Total including Opening balance.	41175

As:
7.4.49

1. STAFF:

Salaries & allowances.	
Masters	32060.
Clerks and Servants.	170
Contribution to P.F.	1050
Edu. tax collection charges.	880.
2. CONTINGENCIES & EQUIPMENT	
Contingencies	
House rent	1060.
Other items.	2040.
Equipment.	
Furniture & apparatus	1000.
Library books and maps.	250.
Other items.	50.

3. Prizes and scholarships

3. Repairs to buildings.	1000
TOTAL	39560

CAPITAL.

Lands & buildings.	3000
Total (ordinary and capital)	42560
Closing balance.	(-) 1385.

16240.
10.
10.
3950
5315
650.
13500
39675
1500
38175
3000
41175

B.E. - 1949-50 - Elementary Education Fund - Municipal Council Chingleput.

Ref:- From the Commr., Chingleput Municipality No. 5907/48 dated 10.12.48.
From the D.P.I., No. 56 B3/48 dated 14-6-49.

The R.E. for 1948-49 and the B.E. for 1949-50 of the E.E. Fund of the Ml. Cl. Chingleput call for the following remarks

2. R.E. for 1948-49:-

(i) The R.E. opens with a balance of Rs. 5443 as against the 'nil' balance anticipated earlier.

(ii) Credit taken for a Govt. grant of Rs. 3550 under ~~section~~ section 37 of the E.E. Act should be reduced to Rs. 3549 which is the actual subsidy sanctioned.

(iii) ~~Credit taken for a Govt. grant of Rs. 5320 under proviso to Section 37 of the E.E. Act should be reduced to Rs. 5315.~~

(iv) The expenditure 'ordinary' is in excess of the sanctioned expenditure by Rs. 712. This is evidently due to grant of D.A. to the E.E. staff at the revised rates. The excess expenditure may be approved.

(v) Revised with reference to the suggestions above the R.E. will close with a balance of Rs. 3147. L.A. have noted that an adjustment of any portion of the A.T.C. to the Elementary Education Account in excess of what is actually required to avoid a deficit is not permissible. Therefore the amount of A.T.C. to be adjusted may be reduced from 6810 to Rs. 3663. The R.E. will then close with a 'nil' balance.

3. B.E. for 1949-50.

(i) A sum of Rs. 16240 has been shown as an item of receipt under the head 'Education tax' as against Rs. 3960 in the R.E. The Council has taken into account the anticipated increased receipts due to the proposed enhancement of Education Tax from 1.4.49. The question of enhancing the rate of Education tax is noted upon below. Pending a decision on that question, the provision made under this head may be reduced to Rs. 3960.

(ii) For the reasons stated in para (i) above, the credit ~~is~~ taken for an increased Govt. grant of Rs. 3950 under section 37 of the E.E. Act, may be reduced to Rs. 3549.

(iii) Credit has been taken for an additional subsidy of Rs. 500 under proviso to section 37 of the E.E. Act. ~~The credit due to the opening of a new school. The credit should be deleted as the council taken may be allowed as it is due to the opening of a new school. is not eligible for the subsidy for opening a new school.~~

6.10.48/49. p. 3 of.
p. 1 of.

p. 7 of.
p. 25 of 2
6.10.713 Sub.
31.3.49.
p. 7 of.

34600
98988

712

37747.
34600
3147.

Vide extract at (N)

p. 7 of.

p. 7 of.

Vide p. 5 of.

17 of.

2bid

(iv) ^{A contribution} of Rs.13,500 is proposed to be utilised from general funds. Anticipating a balance of Rs.620 in the B.E., L.A. have suggested that the contribution may be reduced to Rs.12880. As the Account will not close with a surplus balance, a contribution of Rs.13500 may be allowed.

(v) A provision of Rs.3000 is made under the head 'Capital Expenditure'. No specific reference has been made to the building scheme connected with ~~this~~ expenditure. Evidently the expenditure relates to the construction of a new Elementary School building. On this account credit has been taken for a Govt. Grant of Rs.1500. Though there is no approved building scheme at present in this Municipality, the Cl. will be eligible for a building subsidy from the special allotment of Rs.10 lakhs in 1949-50 in case ~~the Council~~ resolves to construct the school building. The provision made may therefore stand.

4. Revised with ref. to the suggestions above the B.E. will close with a deficit of Rs.14061. With a view to ^{balance} ~~enhance~~ the Budget, the Council has proposed to increase the rate of Edn. tax as at 'A' at p.5 c.f. with effect from 1-4-49. The enhancement is likely to bring an additional income of Rs.12,280 per annum. If the Edn. tax is ^{raised} ~~revised~~ as proposed by the Council, the increased receipts will reduce the deficit in 49-50 to Rs.1781. This small deficit can be ~~wiped off~~ by granting a subsidy from Provl.funds towards D.A. As the Council itself has come forward to enhance the rate of Edn.tax in order to avoid the anticipated deficit in the B.E. for 49-50, the proposed enhancement in the rate of Edn.tax as at 'A' at p.5 c.f. may be sanctioned. The question of granting a subsidy to avoid the balance of the deficit of Rs.1781 may be considered after the R.E. for 1949-50 is known.

The case may be sent to L.A. and Finance for remarks.

19.3.49

23/3/49

24/3/49

L.A. Department.

Provision is made in the General Budget for a

17.9.
Bnd R
p.9.9.

14061
12280
1781

13222
24 MAR 1949

814400 No.
4860 C/L
23.3.49

Continuation

21.8.49
P.5 N.F.7
90 N. 261 L.A.
14.2.49
R
Penna
14.2.49

L.A. no 10.13228 Bnd
25.3.49

27.2.49

20276

20276

20276 EA-1
26/3/49

of Rs.12,000 in 1948-49 and Rs.13,500 in 1949-50 to the Ele.Edn.Acct. In view of the anticipated deficit in the E.E.Acct. in 1949-50 the increased contribution proposed for 1949-50 may ~~stand~~ ^{be used}. This Dept. may agree to the adjustment to the E.E.Acct. of a sum of Rs.3,663 from the A.T.C. sanctioned in the current year.

2. The General Account works at a nominal surplus of Rs.3,840 only. It is not therefore possible to contribute large amounts from the General Account to meet the growing needs under the E.E.Acct. Additional taxation is the only alternative. This Dept. may agree to the rate of education tax being increased from one per cent to four per cent per annum. The present rate of tax in this municipality is 22 per cent per annum and it will increase to 25 per cent per annum as a result of the proposed increase in the rate of education tax. The file may be passed on to Finance Dept.

24.3.49

24.3.49

25.3.49

25.3.49

25.3.49

The notes of E.O.H. and L.A. on pages 1-3 above may be perused. Finance also may agree to the enhancement of the education tax from 1% to 4% per annum.

E.O.H. propose to consider the question of ^{covering} ~~reducing~~ the balance of the deficit of Rs.1,781/- after the R.E. for 1949-50 is known. This may be agreed to in Finance.

26.3.49

26.3.49

P.T.O.

The proposal of the M.C. C.L. Chingleput to raise the rate of Edu. tax as at A at p.5 cf. with effect from 1-4-1949 so as to avoid the anticipated deficit in the B. E. for 1949-50 of its E.E. Fund has been accepted by L.A. and Finance. The proposal may be approved. ~~The case may be~~ circulated to H.M.(Edn) and H.M.(L.A.)

AK
1.4.49.

OSM
11/4/49

S

The Chingleput municipality proposes to raise the education tax from 1 to 4 per cent thus bringing the total tax on house property to 25 per cent of the annual letting value. The increase in tax is required as will be clear from the figures at p. 9 c.f. to meet the increased salaries of masters, dearness allowance, house rent and equipment etc. Finance and L.A. departments have not objected to the proposed increase as it has been proposed by the Council itself. From the Public Health point of view a tax of 25 per cent on house property must be regarded with grave apprehension. It will accentuate the housing problem as no one will regard house property as a good investment when it is liable to such heavy taxation in addition to control over rents. The question therefore reduces itself to this whether Government is prepared to allow people to live in distressing conditions in order to give them better facilities for educating their children. Our anxiety for improving housing conditions will come to very little when we allow steps to be taken which discourage the ownership of house property. It is not only the house owner but the common man who will suffer as he will have to do without proper accommodation or

pay competitive rents in the existing shortage of houses.

H.M.(Edn)

H.M.(L.A.)

may be permitted

150

3.4.49

A draft order is submitted below for approval.

AK
7.4.49

OSM
8/4/49



1/2
2/12

Hand in penance

24

24-4-2

Hand in penance

16