

close.

38/6/48

Genl. II-27-53,004-27-10-4

Edu. (1948) Department.

Ms. SERIES.

G.O. NO.

2365 Edu.

Dated

17-9-48.

Back Papers.

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

Further Papers.

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

C.F. 32.

LOCAL ADMINISTRATION Department
 From (Name) Sri K.M. Palani swamy, B.A.
 Designation Municipal Commissioner,
 Station Gudiyattam Municipality.

EXAMINER OF LOCAL FUND ACCOUNTS
 Received 3728
 Registered
 To The Secretary to Government,
 Education & Public Health Depart-
 ment, Fort St. George, Madras.
 Through the Examiner of Local Fund
 Accounts, Madras.
 Through The Chairman, Municipal
 Council, Gudiyattam.
 19.8.48

Enclosures :

Rec No. 31. 6701/48 dated 19.8.48

Sir,

Grants - Gudiyattam Municipality - Education tax -
 equivalent contribution - 1947-48 - Sanction - Re-
 quested.

Y.

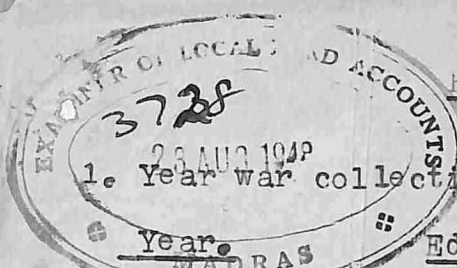
I submit a statement showing the particulars for the
 claim of equivalent Government Contribution for the
 education tax realized during the year 1947-48 by this
 Municipality and request that the grant may be pleased
 to accord sanction for the payment of the grant at an
 early date.



K.S.
 20/8.48 a.m.
 COMMISSIONER,
 GUDIYATTAM MUNICIPALITY.

Forwarded.

4. 20.8.48
 CHAIRMAN 20.8.48



EDUCATION TAX

EQUIVALENT CONTRIBUTION

1. Year war collection:-

Year	Education tax.	Refunds.	Net.	Grant due.
1943-44.	7-6-1.	Nil	7-6-1.	5-8-3.
1944-45.	5-6-0.	Nil	5-6-0.	
1945-46.	151-6-11.	3-9-8.	147-13-3.	
1946-47.	475-8-1.	11-1-7.	464-6-6.	4227-1-8.
1947-48.	12108-8-0.	39-6-9.	12069-1-3.	
	12748-3-1.	54-2-0 2-8-0 *	12694-1-1.	4232-9-11. or 4232-10-0.

* Excess education tax realized was refunded to Government. 4232-10-0

2. Education tax was not levied on vacant sites.

3. Rates of taxation prior to 8-7-1941:- Vacant lands. Not levied.
agricultural lands. 1/2% per half year.

4. Rates of tax from 1941-42 on wards.

1941-42.	1/2% per half year.
1942-43.	1 3/8. -Do-
1943-44.	1 13/24. Do.
1944-45.	1 13/24. Do.
1945-46.	2 - Do-
1946-47.	2 - Do-
1947-48.	2 - Do-

Tax
TOTAL @ 1%

1943-44	
1944-45	= 4-2-6.
1945-46	
to	= 3170-5-3.
1947-48	
	<u>3174-7-9</u>

STATEMENT SHOWING THE EDUCATION TAX REALISED AND CONTRIBUTION DUE FOR THE YEAR 1947-48
GUDIYATTAM MUNICIPALITY.

S.No.	Heads.	Particulars.
1.	Rate of education tax for 1947-48.	4 percent per annum on the annual value of buildings and lands.
2.	Amount of gross proceeds of education tax realised and credited to Elementary Education account during the year.	Rs.12748-3-1
3.	(a) Rate of education tax prior to the amendment of the Ely. Education ~~xxxx~~ Act.	1 per cent per annum of the annual value of buildings and lands.
	(b) Amount of gross proceeds of tax that would have been realised at the rate in (a)	Rs.3174-7-9
4.	(a) If the education tax or cess was newly ~~xxxxx~~ levied, subsequent to July 41 the date from which levied. If enhanced subsequent to July 41 from ~~xxx~~ which date.	Not newly levied but increased to 2 1/2% in 1942-43 3 1/12 in 1943 -44 and 44-45 and 4 in 1945-46, 1946-47 and 1947-48.
	(b) Amount of Gross proceeds of tax or cess that would have been realised during the year at 1 1/3 % on the property rentals, in case of local bodies which levied tax after July 41. If the actual rate of tax is less, only actuals should be entered.	Tax was being levied at one percent even prior to July ~~xxxx~~ 1941.
	(c) Amount calculated at the difference in rates in force in July 41 and the maximum in G.O.No.5801 Edn., dated 6-4-45.	Rs.4232-9-11 or Rs.4232-10-0
5.	~~xxxx~~ Deduct refunds of amounts on which no contribution can be ~~xxx~~ claimed from Government.	The amount claimed in 4 (c) above is only the sum calculated after deducting the refunds made from the education tax realised.
6.	Net amount of education tax actually credited to Ely.Edn., funds during the year on which equivalent contribution is to be given to Govt (Audited figures)	Rs.12748-3-1 4232-10-0
7.	Contribution if any already paid to Government.	Nil
8.	Excess refundable to Government.	Nil.

Boo glamidran
Commissioner. 20/8/48

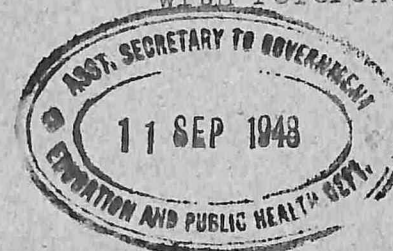
L.F.No. 4709

Office of the Examiner of Local Fund Accounts,
Madras-2. Dated

Sub: Tax-Education-Equivalent grant-1947-48-Gudhattam municipality.
Ref: Letter no. Rc BI-6701/48 dated 19th August 1948 from the commissioner, Gudhattam municipality.

Forwarded.

2) The claim made by the commissioner, viz., Rs 4,232-10-0. is correct with reference to the audited figures.



To
The Secretary to Government,
Education and Public health Department,
Madras.

Rho-pah
39at
Assistant Examiner of L.F.Accounts,
Western Circle, Salem.

as
27-48

Education & Public Health (C1) Department

SUBSIDY - Govt. contribution under section 37 of the E.E.
Act - Education tax realised in 1947-48. - (4)
Municipal Council, Gudiyattam -
Payment - Sanctioned.

REF:- From the Commr, Gudiyattam Mty; No 6701/48 d 19.8.48.
For the Exs. L.P.A; No 4709 dated 10.9.48.
(Ms)

ORDER (R) NO. 2365 EDN., DATED 17/9/1948

Sanction is accorded to the payment to the Municipal
Council, Gudiyattam, of a sum of Rs. 4232-10-0
(Rupees four thousand two hundred and thirty two and annas ten only)
being the Government contribution under section 37 of the
Madras Elementary Education Act, 1920, in respect of the
Education tax realised in 1947-48.

2. The Accountant-General is requested to place the
amount at the disposal of the Municipal Council. The
Commissioner, ~~Gudiyattam~~ Gudiyattam Mty. 1
should present the necessary bill at the Treasury to obtain
payment of the amount or to have it adjusted.

p.t.o.

- 2 -

3. The expenditure will be met from the appropriation under
"37. 1. Education Primary - Grants to Local Bodies for Primary
Education - A. Local Bodies - I. Ordinary Areas - 1. Grants under
section 37 of Act VIII of 1920 - Voted" in the Budget Estimate for 1948-49.

To

The Commissioner, *Gudiyattam Hq (This c.n.e.)*

The Accountant-General

The Director of Public Instruction.

The Examiner of Local Fund Accounts.

14.9.48
14/9/48
14/9/48

14/9/48