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Secy. II-27-50,004-17-11-48.

E & P.H. (1949) Department.

M.A. SERIES.

G.O. NO. Ms.2313 Education

P 27-28 4

Dated 16th July 1949.

[Despatch Abstract.]

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

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.
R.O.P.No.71-B3/48-49 dated 28-1-1949..

Sub: Elementary Education Fund - Budget Estimate for 49-50
Municipal Council, Mayuram Submitted.

REF:Letter RC.8082/48 dated 6-1-1948 from the Commissioner.

SUBMITTED.

2. Revised Estimate for 1948-49:- The expenditure under ordinary is in excess of the Budget provision and the sanction of the Government should be obtained.

3. The credit taken for Government grant under section 37 is liable for revision with reference to the actual amount of subsidy that will be sanctioned in the course.

4. Budget Estimate for 1949-50:- The credit taken for Government grant under section 37 of the Madras Elementary Education Act is liable for revision with reference to the amount of Education tax realised and adjusted to the fund in 48-49.

5. Accommodation is reported to be inadequate and unsuitable in 5 elementary schools.

6. The supply of equipment is inadequate in 13 schools.

7. Adequate space for playground may be provided for the Tiruvillandur Municipal Elementary School. The garden space in Pattanangalam elementary school needs fencing.

8. Leave salary and Dearness allowance are paid.

J. V. Sankaranarayanan

for Director of Public Instruction.

To

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

Ram.31/1.

R.c. No. 8082/48

188 3 3
Municipal Office, Mayuram,
6th January 1949.

From Dr. V. Krishnamurthi Rao, D.M. & S., L.P.H.,
Commissioner Delegate,
Mayuram Municipality.

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, Mayuram.

Sir,

Sub: Budget 1949-50 - Elementary Education Fund
Mayuram Municipality - Submitted.

I submit herewith the revised estimate for the year 1948-49 and the budget estimates for the year 1949-50 of the Elementary Education Fund in duplicate as approved by the Council with the prescribed enclosures.

1. No provision is made for the repairs to rent free buildings.

2. A schedule of establishment and a copy of the resolution of the Council approving the budget are enclosed.

V. Krishnamurthi Rao
Commissioner Delegate.

S.R.6.1.26.149

Copy to the District Educational Officer, Tanjore.
" Inspectress of Girls School, IV Circle, Madras.
" Deputy Inspector of Schools, Mayuram Range.
" District Inspector of Local Fund Accounts, Tanjore.

Forwarded

G. Lal
Chairman,
Municipal Council, Mayuram.

4 4 5 5
Mayaram Municipality.

Note on the Budget for 49-50 and revised estimate of the year 1948-49
on the Elementary Education Fund.

The total receipts under Elementary Education during 48-49 comes to Rs.50,494/- while the expenditure comes to Rs.61,570/- The deficit of Rs.11,106/- in the Revised Estimate is proposed to be made good from out of the Arrear Toll Compensation sanctioned in G.O. No. 1097, L.A. dated 2--6--48 and in accordance with the instructions issued by the Government in para 2 (1) of the said G.O. The total receipts under budget comes to Rs.54,570/- while the expenditure is Rs.62,342/- leaving a minus balance under Elementary Education Fund Rs.7,592/-. The deficit is to be made good either from the contribution from General Fund or by requesting the Government to sanction a special grant.

**

S.R.4.1.

19310/12011
Commissioner,
Mayaram Municipality.

BUDGET ESTIMATE OF THE ELEMENTARY EDUCATION FUND, MAYURAM MUNICIPALITY.
1949-50.

Summary.

1.	Opening balance. 2.	Receipts, 3.	Expenditure, 4.	Closing Balance. 5.
	Rs.	Rs.	Rs.	Rs.
I. Ordinary	-5,264	53,750	61,342	-12,856
II. Capital		1,000	1,000	

Receipts.

Actuals of 1947-48.	Revised Estimate for 48-49.	Heads.	Budget Estimate for 49-50.
1.	2.	3.	4.
Rs.	Rs.		Rs.
1,643	-	Opening balance Ordinary	(-5,264)
4,843	15,705	1. Education Tax	15,800
303	105	Refunds	150
-	-	DEDUCT collection charges	-
4,540	15,600	Net.	15,650
4	-	2. Fines and penalties under the Elementary Education Act	
		3. Investments realised	
		4. Income from investments	
		5. School fees	
		6. Endowments	
		7. Government Grant for deficit	
		8. Other Receipts - Arrear toll compensation Government Grant	
4,709	4,830	9. Government Grant: (i) Under Section 37 of the Elementary Education Act	14,300
12,251	12,251	(ii) Under proviso to Section 37 of the Act	12,251
15,926	12,549	10. Contribution from General Account	12,549
12,886	10,076	Arrear Toll compensation Grant. Deduct D.A. Grant, Tax Appropria- tion to Elementary Education Capital	-
-	1,000	Amount transferred to Capital	1,000
50,316	55,306	Net total	53,750
	60,562	Capital.	1,827244272
		1. Government Grant	-
		2. Endowment and contribution	-

2.	1,000
-	50,316
-	51,959
-	56,306

56,306
~~27162~~
 61562

31,804	32,000
14,432	18,250
-	-
1,587	2,000
-	870
67	2,500
55	200
2,236	2,250
857	1,500
921	1,000
51,959	60,570

60,570 X
 1000

51,959	61,570
51,959	56,306

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 45264
 17078

Receipts - Capital (Contd.)

- Loans
- Contribution from the General account of the local body
- Appropriation from Education
- Ordinary - Investments realised
- Amount transferred from Ordinary

Total
 Total including opening Balance

Expenditure.

Ordinary

- Staff
 - Salaries and allowances Masters (including the salary of Supervisor of Elementary Schools and his cycle allowance)
 - Clerks and servants
 - Contribution to Provident Fund
 - Collection charges
 - Travelling allowance
 - Stipends of teachers sent for training.
- Contingencies and equipment
 - Furniture and apparatus
 - Library books and maps
 - Contingencies:
 - House rent
 - Other items
- Prizes and Scholarship s
- Repairs to Buildings
- Interest on and repayment of debt
- Investments made

Total Ordinary charges

Capital.

- Land and Buildings
- Equipment
- Furniture and apparatus
 - Library books and maps
 - other items
 - Investments made

Total Capital expenditure
 Total ordinary and capital expenditure
 Closing balance

Total including closing balance

62342
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Commissioner.
 MAYURAM MUNICIPALITY.

759
 6
 45264
 49278

33,100
 18,050
 51150
 D.A.

2,000
 992

1,000
 200

2,500
 1,500

2,000

61,342

1000

62,342
 -12,856

49,486

45264

Copy of M.C.R. No. 716, dated 30th December 1948.

Sub: Revised estimate for the year 1948-49 and Budget Estimate for the year 1949-50 of the Elementary Education Fund of this Municipality and the recommendation of the Finance Committee.

Resolved that the revised estimate for the year 1948-49 and the budget estimate for the year 1949-50 for the Elementary Education Fund as prepared by the Commissioner be approved subject to the modification conveyed by the following resolutions.

1. Resolved that a sum of Rs.12,549/- be taken as contribution from the General Fund to the Elementary Education Fund in the Revised Estimate for 1948-49 and the Budget Estimate for 1949-50.

2. Resolved that the Government be requested to sanction a special grant of Rs.5,264/- for the year 1948-49 and Rs.7,592/- for the year 1949-50 to make good the deficit in the Elementary Education Account.

3. Resolved that in accordance with the recommendation of Commissioner the following additional staff be appointed for school year 1949-50.

Higher Grade Teachers - Males - Two
Do. Females - one

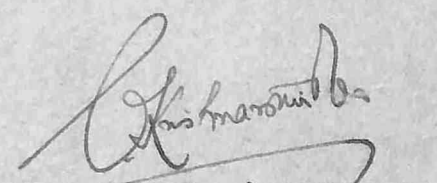
4. As the Council has resolved that free and compulsory Elementary Education should be introduced in the case of girls also, resolved that the proposal of the Education Department to amalgamate Chetty Street Girls school with Dabir Street Boys School could not be considered for the present.

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(Sd.) K.V.R. Venkatarama Reddiyar,
Chairman,
Municipal Council, Mayuram.

/True copy/


Commissioner,
Mayuram Municipality.

Note: The Budget should be accompanied by a statement containing particulars under the following heads.

1. Number of schools on the date of the submission of the date	Number of schools having as the Highest classes.							
	VIII	VII	VI	V	IV	III	II	I
	-	-	-	20	-	-	-	-
2. Number of schools proposed to be opened in the ensuing year	Nil							
3. Total number of teachers employed in all the schools under the management of the local body on the date of submission of the budget the scale of pay in force and the number of teachers in each scale							Boys School	Girls School
	Secondary Grade Rs. 40-1-55-75 2--75						7	1
	Higher Grade Rs. 30-1-45						47 45	16 15
	Lower Grade Rs. 23-1-33						4	1
	Total ..						52 56	18 17
4. Number of additional teachers proposed to be employed in								
(i) Existing schools	Higher Grade Rs. 30-1-45						2	1
(ii) Schools to be newly opened during ensuing year and their scales of pay	Nil							
5. If the pay of the existing teachers is proposed to be revised the total number of teachers whose pay will be affected showing the present and proposed scales of pay and the extra provision made for the purpose.	Nil.							

[Signature]
Commissioner,
Mayuram Municipality.

3.1.49. s.r.

No.	Name.	Scale.	Pay	Remarks.
	Sri S. Kalyanasundaram Supervisor of Elementary Schools.	Rs. 45--2--85	53 55	1-1-50
	Cycle allowance		4	
Pattamangalam Elementary School				
1.	Sri R. Srinivasan Headmaster's allowance	Secondary Grade Rs. 40-1 $\frac{1}{2}$ -55-2-75	44 $\frac{1}{2}$ 46 2	1-1-50
2.	Sri C. Govindaswami Pillai	Higher Grade 30--1--45	37 38	do.
3.	" S. Venkataraman	do. do.	33 34	do.
4.	" P. Swaminatha Pillai	do. do.	33 34	do.
5.	" N. Venkoba Rao	do. do.	37 38	do.
6.	" P. Mahaboobhan	do. do.	34 35	do.
7.	" G.S. Ramaswami Iyer	Lower Grade Rs. 23--1--33	28 29	do.
Tiruvilandur Boys School				
8.	Sri R. Virudachalam Headmaster's allowance	Secondary Grade Rs. 40-1 $\frac{1}{2}$ -55-2-75	44 $\frac{1}{2}$ 46 2	do.
9.	Sri A.V. Sreenivasa Rao	Higher Grade Rs. 30--1--45	31 32	do.
10.	Sri K.C. Vaidyanathaswami Iyer	do. do.	37 38	do.
11.	Sri T. Narasimha Iyengar	do. do.	35 36	do.
12.	" S. Velayutham	do. do.	33 34	do.
13.	" P. Gopalakrishnamachari	Lower Grade Rs. 23--1--33	32 33	do.
Periya Bragali Street School.				
14.	Sri K. Appulingam Headmaster's allowance	Secondary Grade Rs. 40-1 $\frac{1}{2}$ -55-2-75	41 $\frac{1}{2}$ 43 2	do.
15.	Sri Anthoniswami Nadar	Higher Grade Rs. 30--1--45	35 36	do.
16.	" A. Renganatham Pillai	do. do.	34 35	do.

10 10 4517

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17.	Sri S. Renganatha Rao	Higher Grade	Rs.30--1--45	33 34	1.1.50.
18.	" N. Ramaswami	do.	do.	33 34	do.
19.	" N. Sambandam	do.	do.	31 32	do.
Salia Street Boys School:					
20.	Sri K.S. Nagarajan	Secy. Grade	Rs.40-1 $\frac{1}{2}$ --55-2-75	44 $\frac{1}{2}$ 46 2	do.
	Headmaster's allowance				
21.	Sri V. Kanakasabai Chettiar	Higher Grade	Rs.30--1--45	35 36	do.
22.	" S. Thanaswami	do.	do.	35 36	do.
23.	" P. Somasundaram Pillai	do.	do.	33 34	do.
24.	" M. Shanmugham Pillai	do.	do.	33 34	do.
25.	" T.R. Xavier	do.	do.	32 33	do.
26. Chinna Erahali Street					
	Sri M. Rajaiah	Secy. Grade.	Rs-40-1 $\frac{1}{2}$ -55-2-75	41 $\frac{1}{2}$ 43 2	do.
	Headmaster's allowance				
27.	" N. Ramoo Pillai	Higher Grade	Rs.30--1--45	34 35	do.
28.	" K.P. Ramanathan	do.	do.	33 34	do.
29.	" G. David	do.	do.	31 32	do.
30.	" S. Sundaresa Mudaliar	do.	do.	31 32	do.
Sithakadu Elementary School					
31.	Sri I. Adaikalaswami	do.	do.	34 35	do.
32.	" G. Rajanayakam	do.	do.	33 34	do.
3 Muslim Street School					
33.	Sri Mir Azimuddin	do.	do.	33 34	do.
34.	Sri S. Ganesan	do.	do.	31 32	do.

Alagappa Chetty Street School

35.	Sri L. Govindaswami Pillai	Higher Grade	Rs.30--1--45	37 38	1-1-50
36.	" S. Muniswami Mudaliar	Lower Grade	23--1--33	28 29	do.
37.	" P. Palanivelu Mudaliar	do.	30--1--45	33 34	do.

Dabir Street School

38.	Sri S. Jagannathan	do.	do.	37 38	do.
39.	" N. Rengarajan	do.	do.	33 34	do.

Pudu Street School

40.	Sri M.V. Subramania Iyer,	Secy. Grade	Rs.40-1 $\frac{1}{2}$ -55-2-75	50 $\frac{1}{2}$ 52 2	do.
	Headmaster's allowance				
41.	Sri S. Narayanaswami Iyer	Higher Grade	Rs.30--1--45	37 38	do.
42.	" A. Venkataram Naidu	do.	do.	37 38	do.
43.	" S. Rajarama Iyer	do.	do.	33 34	do.

Sendangudi Elementary School

44.	Sri S. S. Subramania Iyer	Higher Grade	Rs.30--1--45	37 38	do.
45.	" G.S. Vaithyanathaswami Iyer	do.	do.	37 38	do.
46.	" N. Ganesan	do.	do.	33 34	do.

Sarathattai Street School.

47.	Sri K.S. Sambandam	Secy. Grade	Rs.40-1 $\frac{1}{2}$ -55-2-75	44 $\frac{1}{2}$ 46 2	do.
	Headmaster's allowance				
48.	Sri J. Kuppuswami	Higher grade	30--1--45	30 31	do.
49.	" S. Sivaprakasam Pillai	do.	do.	37 38	do.
50.	" S. Chockalingam	do.	do.	33 34	do.

Pattamangalam Pulian Street

51.	Sri R. Raghothamachari	do.	do.	37 38	do.
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52.	Sri R. Narayanan	Higher Grade	Rs. 30--1--45	33 34	1-1-50
53.	" K. Ramamurthi	do.	do.	33 34	do.
54.	Thambikinallanpatnam Elementary School.				
	Sri S. Somasundaram Pillai	Higher Grade	Rs. 30--1--45	31 32	do.
55.	Sri M.S. Singaram Pillai	do.	do.	37 38	do.
56.	" Chandrasekaran	do.	do.	30 31	do.
	North Main Street Girls School:				
57.	Srimathi R. Devaki	Higher Grade	Rs. 30--1--45	33 34	do.
58.	" S. Paripuranam	Lower Grade	Rs. 23--1--33	32 33	do.
59.	" R. Seethalakshmi	Higher Grade	Rs. 30--1--45	33 34	do.
	Koranad Girls School:				
60.	Srimathi C. Adaikalamary	do.	do.	34 35	do.
61.	" J. Santhosham	do.	do.	37 38	do.
62.	" D. Thangamany	do.	do.	37 38	do.
	Salia South Street				
63.	Srimathi J. Samuel	Secondary Grade.	Rs. 40-1 $\frac{1}{2}$ -55-2-75	41 $\frac{1}{2}$ 43 2	do.
	Headmistress's allowance				
64.	Srimathi Esther Siromany	Higher Grade	30--1--45	42 43	do.
65.	" Esther Papammal	do.	do.	34 35	do.
66.	" M. Ignacimuthu	do.	do.	31 32	do.
	Tiruvilandur Girls School				
67.	Srimathi M.J. Rebaccal	do.	do.	42 43	do.
68.	" A. Pattammal	do.	do.	31 32	do.

12-13 2/93

Aiyarappar South Street Girls School.

69.	Srimathi T. Thetharavoo	Higher Grade	Rs.30--1--45	42 43	1-1-50
70.	" M. Arputham	do.	do.	41 42	do.
71.	" Thavam Sundaram	do.	do.	33 34	do.

Chetty Street Girls School:

72.	Srimathi S. Kamakshi Bai	do.	do.	35 36	do.
73.	" A.P.V. Thanamany	do.	do.	39 40	do.

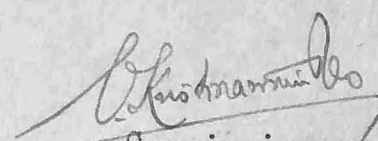
Additional staff:

2	Higher Grade - Teachers
1	do. - Mistress.

Pay including leave allowance - Rs.33,100

Dearness allowance - 18,050

Total ... 51,150


Commissioner,
Mayuram Municipality.

S.R.2.2.49.

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7. (a) Contribution to Elementary Education Account:-

Provision is made for the standard contribution of Rs.12,549 in the R.E. for 1948-49 as well as in the B.E. for 1949-50. The Elementary Education Account for 1948-49 is expected to close with a deficit of Rs.5,264. The Council has applied for a Govt. grant towards this deficit. No grant is necessary as the deficit can be avoided by adjusting an equal amount from the A.T.C. in addition to the sum of Rs.11,076 taken credit for in the R.E. of the Elementary Education Fund. The B.E. of the Elementary Education Budget will then close with a deficit of Rs.7,592. The question of balancing the Elementary Education Fund for 1949-50 may be considered by E & P.H. when examining the Elementary Education Budget for that year. Pending examination of Elementary Education Budget the contribution from the General Account provided in the estimate may stand.

x x x x

E & P.H. DEPT. (C1)

Paragraph 7^(a) above: Contribution from General funds to E.E. Account:- Pending orders on the E.E. Budget the proposed contribution may stand.

J. B. M.

9.2.49.

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W/D

P308
10/2-1-49

p.7.c.13.

p.250.7

p.7.c.4.

15. 27 8104 (C1) Deptt.

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

Ref: From the Commr. Mangram Mlty No. 8082/48 d. 12-2-49
From the D.P.I. No. 7183/48-49 d. 28-1-49.

Order No. 2313 Edn. dated. 16.7.49
MR

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. Mangram.

2. R.E. for 1948-49:- (i) The
credit taken for a Govt. subsidy of Rs. 4830 Under
Sec. 37 of the E.E. Act should be reduced to
Rs. 4822.

(ii) The adjustment of a
sum of Rs. 11076 from the Abreast Toll Compensation
grant should be increased to Rs. 16340.

(iii) Revised with reference to
the orders above the R.E. for 1948-49 will close with

2-28

a deficit of Rs. 8.

3. Under Sub-sec. (2) of Sec 35 of the Madras Ed. Act, 1920, as amended, the Govt. direct the M.L. Ch. Mayaram to alter the rate of levy of edu. tax, within its area, from 16% of property tax to 24% of property tax per annum with effect from 1-10-1949.

4. The sanctioned Budget for 1949-50 will be as shown in the annexure below.

5. The Commr. is requested to report the actual closing balance on 31-3-1949 at an early date.

6. An extract of the Remarks of the D.P.I. in paras 5 to 7 of his endt. Read above is communicated to the Commr. for information and necessary action.

Ks.12.
12/7/49.

AM
13/7/49

To
The Commr. Mayaram M.L.A.
(Hons. C. M. C.)
(with an extract of
paras 5 to 7 of D.P.I.)
The D. P. I.
The Enr. J. F. A.
L. A. Dept.
L.S.C.

Opening balance (as revised)	Rs.	EXPENDITURE.	Rs.
RECEIPTS:		1. STAFF:	
1. Education tax. ...	19800	Salaries & allowances.	51150
2. Other receipts....		Masters	
2. Govt. grant. ...		Clerks and Servants.	
(i) Under section 37 of the E.E. Act...	4822	Contribution to P.F.	2000
(ii) under the pro- viso to sec.37 of the Act. ...	12251	Edn. tax collection charges.	992
(iii) Compensation for the loss of educa- tion tax levied as surcharged on profess- ion tax. ...		2. CONTINGENCIES & EQUIPMENT	
(iv) Adjustment from the A.T.C. grant.		Contingencies	
4. Contribution from the General Funds DEDUCT Refunds.	12549	House rent	2500
Amount transferred to capital.	1000	Other items.	1500
TOTAL.ordi- nary.	48272	Equipment.	
		Furniture & apparatus	1000
		Library books and maps.	200
		Other items.	
		3. Prizes and scholarships	
		4. Repairs to buildings.	2000
		TOTAL	61342
CAPITAL.		CAPITAL.	
Amount transferred from Ordinary.	1000	Lands & buildings.	1000
Total ordinary & Capital.	49272	Total (ordinary and capital)	62342
Total including Opening balance.	49264	Closing balance.	13078

Ks.12.
12/7/49.

AM
13/7/49

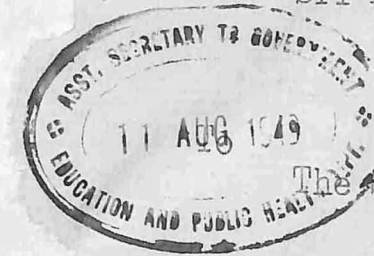
62342
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B1.7119/49.

17 31
Municipal Office, Mayuram,
5-8-49.

From

Sri R. Jagadisan, B.A., B.L.,
Municipal Commissioner,
Mayuram Municipality.



The Secretary to Government,
Education Department,
Fort St. George, Madras.

Through

The Chairman,
Municipal Council,
Mayuram.

61198 Sir,

Sub: Budget Estimate - 1949-50 - Elementary
Education Fund.

Ref: Government Order Ms.No.2313, Education,
dated 16-7-49.

p. 2198

I submit a copy of the Resolution of the Municipal
Council No.357 dated 1-8-49 not to raise the Education Tax
and appointing a Committee to represent the matter to the
Government in person.

Vide para 5 of p. 2198

Vide para 6 of p. 2198

p. 17 of para 6

or p. 2198 of p. 2198

2. The actual closing balance on 31-3-49 was Rs.4150-13-5.

3. I submit I am taking necessary action for the adequate
supply of equipment and for play ground.

Commissioner. *[Signature]*

Forwarded

[Signature]
Chairman.

r.g.6.8.

RP
6/8/49

4158-13-5

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Proceedings of the Municipal Council, Mayuram.

Municipal Council's Resolution No.357 dated 1-8-49.

27-29 Feb 1949 G.O.No.2313, Education, dated 16-7-49 passing orders on the budget for 1949-50 of the Elementary Education Account.

Note: Direction has been given to alter the rate of levy of Education from 16% of property tax to 24% per annum with effect from 1-10-49.

Resolved not to raise the Elementary Education Tax as ordered in G.O.No.2313 dated 16-7-49 with effect from 1-10-49 as this Council considers that it will be great difficulties to the Public and the Taxation of this Municipality has been increased by 52% within a period of two years.

Resolved to appoint a Committee consisting of the following Councillors to represent the matters in person to the Government.

1. Sri G. Narayanaswamy Naidu.
2. Sri M.S. Krishnamurthy Iyer.
3. Sri S.V.S. Kandaswami Chettiar.

(Sd.) K.V.R. Venkatram Reddiar
Chairman.

/True Copy/

r.6.6.8.

6/8/49

$$\begin{array}{r} 21\frac{1}{2} \\ 3 \\ \hline 18\frac{1}{2} \end{array}$$

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222

$$\frac{37}{2} - \frac{3}{3} \times \frac{2}{3} \times 100 = \frac{600}{37} = 16\frac{1}{3}$$

$$18\frac{1}{2} - \frac{4}{2} \times \frac{2}{3} \times 100 = \frac{900}{37} = 24\frac{1}{3}$$

$$100 - \frac{24}{25} \times \frac{37}{2} = \frac{111}{25} = 4\frac{1}{5}$$

6/1198/49/C

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27-29 Feb 1949 Read again G.O. No. 2313, Education, dated 16.7.1949.
Read also: From the Commr., Mayuram Mty., No. B, - 7119/49, dated 5.8.1949.

Memo. No: 61198/49-2-C - E dw., dated 1.9.1949

The Court regret that they cannot reconsider their orders in paragraph 3 of the order cited above.

2. The Commr., Mayuram Municipality, is requested to take immediate steps for the levy of education tax at the increased rate with effect from 1.10.1949, as already directed by the Court.

20
to Commr., Mayuram Mty.
" A. A. S. S. S.
Copy to the Court
(2 copies) 31/8/49

31/8/49

Subj: - Budget Estimate - 1949-50 - Elementary Education Fund - Mayuram Municipal Council - Increase of education tax.

E dw. F.P.H. S. S.

R.c. No. B.1. 7119/49.

35
19
Municipal Office, Mayuram,
17th September 1949.

From

Dr. V. Krishnamurthi Rao, D.M. & S., L.P.H.,
Commissioner Delegate,
Mayuram Municipality.

To

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

72256
Through

The Chairman, Municipal Council, Mayuram.

Sir,

Sub: Tax - Education Tax - Mayuram Municipality - Request-
ing not to increase from 16% of the Property Tax to
24% - Deputation from the Municipal Council, Mayuram,
to meet the Minister - Fixation of a date - urgently
Requested.

Ref: Government Memorandum No. 61198/49-2 c.1. Education,
dated 1st September 1949.

27-298.95 The Government in their order No. 2313, Education, dated
16-7-49 while reviewing the Budget estimate of Elementary
Education Fund account for the year 1949-50 have passed orders
directing the Municipal Council to alter the rate of levy of

para 3 of 27-298.95 Education Tax within its area from 16% of the Property Tax
to 24% of Property Tax per annum with effect from 1-10-49.

p. 3 of 27-298.95 The Council in M.C.R. No. 357 dated 1-8-49 resolved to
request the Government not to raise the Education Tax from
1-10-49 as it will be great difficulties to the Public and
the general taxation of this Municipality has been increased
by 5 1/2% within a period of two years - (vide copy enclosed).

p. 3 of 27-298.95 In reply the Government in their Memorandum No. 61198/49-2 C.1.
Education, dated 1-9-49 have stated that the Government
regret that they cannot reconsider their orders and ordered
the Municipal Commissioner to take immediate steps for the

levy of Education tax at the increased rates with effect from 1-10-49 as already directed by the Government.

The Government order was again placed before the Council on 16--9--49. The Council in M.C.R. No. 532 dated 16-9-49 has resolved again to request the Government to reconsider the orders and to request the Hon'ble Minister for Education and Secretary to Government Education Department, to fix immediately a convenient date to receive a deputation from this Municipal Council to represent the matter in person - vide copy enclosed. Necessary Notifications have already been made in the District Gazette dated 11-9-49 for the increase of Education Tax as directed by the Government.

I therefore request the Government may be pleased to fix a convenient date to receive the deputation from this Council.

s.r.17.9.

Commissioner Delegate.

Forwarded

Chairman,

Municipal Council, Mayuram.

Copy of M.C.R. No. 357 dated 1--8--49.

Sub: G.O. No. 2313, Education, dated 16--7--49 passing orders on the budget for 1949-50 of the Elementary Education account.

Note: Direction has been given to alter the rate of levy of education Tax from 16% of property tax to 24% per annum with effect from 1-10-49.

Resolved not to raise the Elementary Education Tax as ordered in G.O. No. 2313, dated 16--7--49 with effect from 1-10-49 as this Council considers that it will be great difficulties to the public and the General Taxation of this Municipality has been increased by 52% within a period of two years.

Resolved to appoint a Committee consisting of the following Councillors to represent the matters in person to Government

1. Sri G. Narayanaswami Naidu
2. " L.S. Arishnamurthi Iyer
3. " S.V.S. Sandaswami Chettiar.

(Sd.) R.V.R. Venkatarama Reddiyar,
Chairman.

/True copy/

2. Copy of M.C.R. No. 532 dated 16--9--49.

Sub: Read Government Memo. No. 61198/49 Education dated 1-9-49 stating that the Government regret that they cannot reconsider their orders in paragraph 3 of the G.O. No. 2313, Education, dated 16--7--49.

Note: This is the reply received from Government for this office letter R.C. No. 7119/49 B.1. dated 5--8--49 on M.C.R. No. 357 dated 1--8--49.

Resolved to request the Government to again reconsider their orders and to request the Hon'ble Minister for Education and the Secretary to Government of Madras, Education Department to kindly fix immediately a convenient date to receive a deputation from the Council by a committee already appointed to represent the matter in person.

(Sd.) R.V.R. Venkatarama Reddiyar,
Chairman.

/True copy/

s.r.17.9.

Commissioner Delegate.

F. & P. H. (C1)
Memo. No. 72256/49-1-C - Education, dated 23.9.1949.

Sub: Tax - Education - ~~Mayuram~~ Mayuram Mty.

Due to all of education tax -

Reconsideration of - Deputation of Council

From the Commr, Mayuram Mty., No. B, - 7119/49, 21/9/49. *page 1 ante*

The Commr., Mayuram Mty., is requested to submit a memorandum containing the points on which the proposed deputation would interview the H.M. (Edn + Law) etc

21/9/49

Do the Commr, Mayuram Mty. (C1) (C2) (C3)

B.1. R.c. No. 7119/49

Municipal Office, Mayuram,
17th September 1949.

From

Sri K.V.R. Venkatarama Reddiyar,
Chairman,
Municipal Council, Mayuram.

The Hon'ble Minister for Education,
Government of Madras,
Fort St. George, Madras.

Sub: Tax - Education - Tax - Mayuram Municipality -
Requesting not to increase from 16% of the
Property Tax to 24% - Deputation from the Municipal
Council, Mayuram, to meet the Minister - Fixation
of a date - urgently - Requested.

Ref: Government Memorandum No. 61198/49-2.c.1. Education,
dated 1st September 1949.

27-29 of 5 The Government in their order No. 2313, Education, dated
16--7--49 while reviewing the Budget estimate of Elementary
Education Fund account for the year 1949-50 have passed orders
directing the Municipal Council to alter the rate of levy
of Education Tax within its area from 16% of Property Tax to
24% of Property Tax per annum with effect from 1-10-49.

p. 32 of 5 The Council in M.C.R. No. 357 dated 1--8--49 resolved to request
the Government not to raise the Education Tax from 1-10-49
as it will be of great difficulties to the Public and the
general taxation of this Municipality has been increased by
5 1/2% within a period of two years - (vide copy enclosed). In

p. 33 of 5 reply to the Government in their Memorandum No. 61198/49-2 C.1.
Education dated 1--9--49 have stated that the Government regret
that they cannot reconsider their orders and ordered the
Municipal Commissioner to take immediate steps for the

Copy of page 2 ante

-2-

levy of Education tax at the increased rates with effect from 1-10-49 as already directed by the Government.

The Government order was again placed before the Council on 16--9--49. The Council in M.C.R. No. 532 dated 16--9--49 has resolved again to request the Government to reconsider the orders and to request the Hon'ble Minister for Education and Secretary to Government, Education and Public Health Department, to fix immediately a convenient date to receive a deputation from this Municipal Council to represent the matter in person - vide copy enclosed.

I therefore request the Hon'ble Minister for Education may be pleased to fix a convenient date to receive the deputation from this Council.

Chairman,
Municipal Council, Mayuram.

17.9.49
S.R. 17.9.

Copy of M.C.R. No. 357 dated 1--8--49.

Sub: G.O. No. 2313, Education, dated 16--7--49 passing orders on the budget for 1949-50 of the Elementary Education account.

Note: Direction has been given to alter the rate of levy of education Tax from 16% of property tax to 24% per annum with effect from 1-10-49.

Resolved not to raise the Elementary Education Tax as ordered in G.O. No. 2313, dated 16--7--49 with effect from 1-10-49 as this Council considers that it will be great difficulties to the public and the General Taxation of this Municipality has been increased by 5½% within a period of two years.

Resolved to appoint a Committee consisting of the following Councillors to represent the matters in person to Government

1. Sri G. Narayanaswami Naidu
2. " M.S. Krishnamurthi Iyer
3. " S.V.S. Kandaswami Chettiar.

(Sd.) K.V.R. Venkatarama Reddiyar,
Chairman.

/True copy/

2. Copy of M.C.R. No. 532 dated 16--9--49.

Sub: Read Government Memo. No. 61198/49 Education dated 1-9-49 stating that the Government regret that they cannot reconsider their orders in paragraph 3 of the G.O. No. 2313, Education, dated 16--7--49.

Note: This is the reply received from Government for this office letter R.c. No. 7119/49 B.1. dated 5--8--49 on M.C.R. No. 357 dated 1--8--49.

Resolved to request the Government to again reconsider their orders and to request the Hon'ble Minister for Education and the Secretary to Government of Madras, Education Department to kindly fix immediately a convenient date to receive a deputation from the Council by a committee already appointed to represent the matter in person.

(Sd.) K.V.R. Venkatarama Reddiyar,
Chairman.

/True copy/

S.R. 17.9.

Chairman,
Municipal Council, Mayuram.

Municipal Office, Mayuram,
4th October 1949.

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

The Chairman, Municipal Council, Mayuram.

Sub: Tax - Education Tax - Mayuram Municipality -
not to increase - Deputation from the Municipal
Council - Memorandum - Submitted.

b. 4 ante.

680 1H3

para 3. up. 28. 8
para 2. up. 33. 8

Commissioner.

Chairman,
Municipal Council, Mayuran.

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of tort

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Memorandum submitted by the Municipal Council, Mayuram to the Hon'ble Minister for Education to the Government of Madras requesting not to raise the Education Tax on properties with effect from 1-10-1949 as ordered in G.O.No.Ms.2313 Edn., dated 16.7.1949

para 3 on p. 320 (S)

The Government in their order G.O.No.2313 Edn., dated 16.7.49, while reviewing the Budget for Elementary Education Fund Account for the year 1949-50, have directed this Municipal Council, under Sub Section (2) of Section 35 of the Madras - Elementary Education Act 1920, as amended to alter the rate of levy of Education Tax within its area from 16% to 24% of the property tax. The Council in M.C.R.No.357 dated 1.8.49 has resolved to request the Government not to increase the Education Tax as ordered in the G.O. cited above. The Government in their memorandum No.61198/49-2-C1 Edn., dated 1.9.49 have ordered that they cannot reconsider their orders already passed. The Council again in its resolution No.532 dated 16.9.49 resolved to request the Hon'ble Minister for Education to fix a convenient date to represent the matter in person.

p. 320 (S)

p. 334 (S)

page 3 anti

p. 33 off (S)

The Government in their memo No.72256/49-C1 Edn., dated 23.9.49 have ordered the Commissioner to submit a memorandum containing the points on which the proposed deputation would interview the Hon'ble Minister (Education and Law).

Though the Mayuram Municipality is a second grade Municipality, most of the people living within this Municipality are very poor. Most of them are labourers, weavers and farmers. Now-a-days they are struggling for their lives without proper earnings and on account of high prices of food stuffs. But the taxation of this Municipality has been increasing every year even for every half year. The statement

p. 330 off

42
46
p. 13 ufa

-2-

furnished hereunder will clearly show how the taxation has been increased year after year. Now the present taxation of this Municipality is 21½% per year of the annual rental value of the properties. This rate of taxation itself is too much for the public. With this highest rate of taxation, the public were not provided even the minimum amenities like good roads, lighting, public latrines and good parks throughout the town. The people of this town have already been heavily taxed. We therefore request the Hon'ble Minister for Education may be pleased not to increase the Education tax on properties from 16% to 24% of the property tax.

Yours faithfully,

[Signature]
Chairman,
Municipal Council
Mayuram.

47 138
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24
MAYURAM MUNICIPALITY
Rates of property tax levied in this Municipality from 1930-31 to 1949-50

	General	Scavenging	Lighting	Education	Total per half year.
1930-31	5%				5%
1931-32 to 1935-36	5%	½%			5½%
1936-37 to 1943-44 I Half	5%	½%	½%		6%
1943-44 II Half	5%	½%	½%	¼%	6¼%
1944-45 to 1946-47 I Half	5½%	1%	½%	½%	7½%
1946-47 II Half	5½%	1%	1¼%	½%	8¼%
1947-48	5½%	1½%	1¼%	½%	8¾%
1948-49 and 1949-50 I Half	5½%	1½%	2¼%	1½%	10¾%
1949-50 II Half	5½%	1½%	2¼%	24 *	11½% 2

* of the property tax increased from 16% to 24% of the property

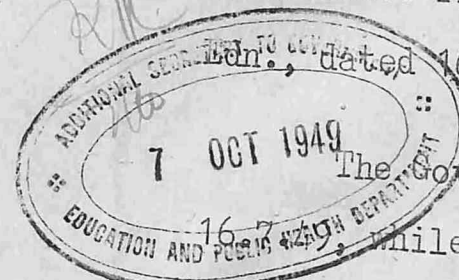
* The increase from 16% to 24% is equal to 3/4% of increase per half year

182

6/4/48
48

Copy of page 12 sent -1- C1 26 15 7 49

Memorandum submitted by the Municipal Council, Mayuram to the Hon'ble Minister for Education to the Government of Madras, requesting not to raise the Education Tax on properties with effect from 1-10-1949 as ordered in G.O.No. Ms.2313 Edn., dated 16.7.1949.



25

The Government in their order G.O.No.2313 Edn., dated 16.7.49, while reviewing the Budget for Elementary Education Fund Account for the year 1949-50, have directed this Municipal Council, under Sub Section (2) of Section 35 of the Madras Elementary Education Act 1920, as amended to alter the rate of levy of Education Tax within its area from 16% to 24% of the property tax. The Council in M.C.R. No.357 dated 1.8.49 has resolved to request the Government not to increase the Education Tax as ordered in the G.O. cited above. The Government in their memorandum No.61198/49 -2-C1 Edn., dated 1.9.49 have ordered that they cannot reconsider their orders already passed. The Council again in its resolution No.532 dated 16.9.49 resolved to request the ~~Government~~ Hon'ble Minister for Education to fix a convenient date to represent the matter in person. The Government in their memo No.72256/49-1-C1 Edn., dated 23.9.49 have ordered the Commissioner to submit a memorandum containing the points on which the proposed deputation would interview the Hon'ble Minister (Education and Law)

Though the Mayuram Municipality is a second grade municipality, most of the people living within this Municipality are very poor. Most of them are labourers, weavers and farmers. Now-a-days they are struggling for their lives without proper earnings and on account of high prices of food stuffs. But the taxation of this Municipality has

82 to
50
copy 8/13/49
-2-

been increasing every year even for every half year. THE statement furnished hereunder will clearly show how the taxation has been increased year after year. Now the present taxation of this Municipality is 21½% per year of the annual rental value of the properties. This rate of taxation itself is too much for the public. With this highest rate of taxation, the public were not provided - even the minimum amenities like good roads, lighting, public latrines and good parks throughout the town. The people of this town have already been heavily taxed. We therefore request the Hon'ble Minister for Education may be pleased not to increase the Education Tax on - properties from 16% to 24% of the property tax.

Yours faithfully,

B. Ma. C.
3.16.49
Chairman,
Municipal Council,
Mayuram.

MAYURAM MUNICIPALITY

Rates of property tax levied in this Municipality from 1930-31 to 1949-50

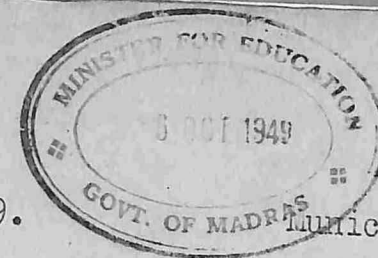
	General	Scavenging	Lighting	Education	Total per half year.
1930-31	5%				5%
1931-32 to 1935-36	5%	½%			5½%
1936-37 to 1943-44 I Half	5%	½%	½%		6%
1943-44 II Half	5%	½%	½%	¼%	6¼%
1944-45 to 1946-47 I half	5½%	1%	½%	½%	7½%
1946-47 II Half	5½%	1%	1¼%	½%	8¼%
1947-48	5½%	1½%	1¼%	½%	8¾%
1948-49 and 1949-50 I half	5½%	1½%	2¼%	1½%	10¾%
1949-50 II Half	5½%	1½%	2¼%	2¼% *	11½% 2

* of the property tax increased from 16% to 24% of the property

2The increase from 16% to 24% is equal to 3/4% of increase per half year

50

58/14
2/11



53/14
28

R.c. No. 7119/49.

Municipal Office, Mayuram,
4th October 1949.



From
Sri K.V.R. Venkatarama Reddiyar,
Chairman,
Municipal Council, Mayuram.

To

The Hon'ble Minister for Education,
Government of Madras,
Fort St. George, Madras.



Sir,

774

Sub: Tax - Education Tax - Mayuram Municipality
not to increase - Deputation from the Municipal
Council - Memorandum dated 3-10-49 - Presented
to the Minister in Person intimated.

Ref: Your D.O. letter dated 29--9--49 from (camp)
Kodaikanal.

I have the honour to inform that we have mentioned
everything in the memorandum dated 3-10-49 presented to
the Hon'ble Minister for Education in the Municipal
Travellers' Bungalow, Mayuram at 3-30 p.m. on 3-10-49
during his camp and there is nothing more to represent in
person. I request that the Hon'ble Minister may be pleased
to pass favourable orders on this subject at an early
date.

K. Venkateswara
Chairman,
Municipal Council, Mayuram.

S.R.A.X. 5/10/49

The main file (C.No. 72256/49/9) on (C).
The subject was ruled to H.M. (E. & P.) was ruled on
4/10/49 for use during the interview he proposed
to hold on 6/10/49. Now that the deputation has been
cancelled, H.M.'s P.A. may be requested to return
the file for further noting.

A. S. S. S.

9/10/49

10/10/49

10/10/49

P. A. L. H. D. S. S. S.
The file is linked below

17 20
57

Copy to Hante 28 29 31 33 55

Memorandum submitted by the Municipal Council, Mayuram to the Hon'ble Minister for Education to the Government of Madras requesting not to raise the Education Tax on properties with effect from 1-10-1949 as ordered in G.O.No.Ms.2313 Edn., dated 16.7.1949

The Government in their order G.O.No.2313 Edn., dated 16.7.49, while reviewing the Budget for Elementary Education Fund Account for the year 1949-50, have directed this Municipal Council, under Sub Section (2) of Section 35 of the Madras - Elementary Education Act 1920, as amended to alter the rate of levy of Education Tax within its area from 16% to 21% of the property tax. The Council in M.C.R.No.357 dated 1.8.49 has resolved to request the Government not to increase the Education Tax as ordered in the G.O. cited above. The Government in their memorandum No.61198/49-2-C1 Edn., dated 1.9.49 have ordered that they cannot reconsider their orders already passed. The Council again in its resolution No.532 dated 16.9.49 resolved to request the Hon'ble Minister for Education to fix a convenient date to represent the matter in person. The Government in their memo No.72256/49-C1 Edn., dated 23.9.49 have ordered the Commissioner to submit a memorandum containing the points on which the proposed deputation would interview the Hon'ble Minister (Education and Law).

Though the Mayuram Municipality is a second grade - Municipality, most of the people living within this Municipality are very poor. Most of them are labourers, weavers and - farmers. Now-a-days they are struggling for their lives - without proper earnings and on account of high prices of food stuffs. But the taxation of this Municipality has been - increasing every year even for every half year. The statement

Copy 80 p. 12 aut
-2-

furnished hereunder will clearly show how the taxation has been increased year after year. Now the present taxation of this Municipality is 21½% per year of the annual rental value of the properties. This rate of taxation itself is too much for the public. With this highest rate of taxation, the public were not provided even the minimum amenities like good roads, lighting, public latrines and good parks throughout the town. The people of this town have already been heavily taxed. We therefore request the Hon'ble Minister for Education may be pleased not to increase the Education tax on properties from 16% to 24% of the property tax.

Yours faithfully,

G. M. S. 3.10.49
Chairman,
Municipal Council,
Mayuram.

Copy 80 p. 13 aut
MAYURAM MUNICIPALITY
Rates of property tax levied in this Municipality from 1930-31 to 1949-50

	General	Scavenging	Lighting	Education	Total per half year.
1930-31	5%				5%
1931-32 to 1935-36	5%	½%			5½%
1936-37 to 1943-44 I Half	5%	½%	½%		6%
1943-44 II Half	5%	½%	½%	¼%	6½%
1944-45 to 1946-47 I Half	5½%	1%	½%	½%	7½%
1946-47 II Half	5½%	1%	1¼%	½%	8½%
1947-48	5½%	1½%	1¼%	½%	8¾%
1948-49 and 1949-50 I Half	5½%	1½%	2¼%	1½%	10¾%
1949-50 II Half	5½%	1½%	2¼%	2¼% *	11½% 2

* of the property tax increased from 16% to 24% of the property

2 The increase from 16% to 24% is equal to 3/4% of increase per half year

Memo. No: 72256/49 - 4-C₁ - Education, dated 11.11.1949.

Sub: - Budget Estimate - 1949-50 - Elementary Education Fund - Municipal Council, Mayuram - Increase of education tax.

pp. 27-28 (S) Read again: Gov. no. 2313, Education, dated 16.7.1949.
p. 330 (S) " Cont. Memo. no: 61198/49-2-C1-Education, dated 1.9.1949.
paper 1492 Read also: From the Commr., Maymarang mty., Re. no. 81-7119/49, D17/949,
and 4.10.1949.

In modification of the orders in the Cont. Memo. cited above, the orders in paragraph 3 of Co. No. 2313, Education, dated 16.7.1949, are cancelled.

2. In view of the ~~above~~ ^{above} orders, the B.E. for 1949-50 of the E.E. Fund of the M.L. Co., Mayuram, is expected to close with a deficit of Rs. 12,920/-. The question of avoiding this deficit will be considered when

Subj: B.E. for 1949-50 - E.E. fund - M. cl. Mayuram.

p.3.c.f.
p.1.c.f.

Ref: From the Commr. Mayuram Mty. No. 8082/48 d. 12-2-49
From the D. P. I. No. 7133/48-49 dated 28-1-1949.

The R.E. for 1948-49 and the B.E. for 1949-50 of the E.E. fund of the M. cl. Mayuram Comr for the following Remarks.

2. R.E. for 1948-49: (i) The credit taken for a Govt. subsidy of Rs 4830 under sec 37 of the E.E. Act should be reduced to Rs. 4822.

(ii) In view of the Remarks of L.A at p.47 c.f., the credit taken for a sum of Rs. 11076 from the Arrear Toll Compensation grant should be increased to Rs. 16340.

(iii) The provision made under the head the 'Expenditure - Ordinary' is in excess of that sanctioned in the Budget. The increase which is mainly due to the grant of d-a to the E.E. staff at enhanced rates may be approved.

(iv) Revised with reference to the suggestions above the R.E. for 1948-49 will close with a deficit of Rs 8.

3. B.E. for 1949-50: (i) The credit taken for a Govt. subsidy of Rs. 14300 under sec 37 of the E.E. Act should be reduced to Rs. 4822.

(ii) L.A. have agreed to the standard contribution of Rs 12549 from the General funds to the E.E. Account. This may be approved.

(iii) Revised with reference to the suggestions above the B.E. for 1949-50

p.7.c.f.
(G.O. No. 328 dated 8-2-49)

p.25.c.f.
(L.A. exhibit)

p.7.c.f.

p.7.c.f.

p.25.c.f.

2/60

when examining the R.E. for 1949-50 of the fund in connection with the B.E. for 1950-51. The Council may submit its own proposal in the matter along with the B.E. for 1950-51 of its E.E. fund.

for
19/4/49

11/11/49

There seems to be no harm in adding this sentence
Do
The Commr. Mayuram Mty (this is the case)
Copy to D.P.I.
" E.E. & R.A.
" L.A. & P.I.
(2 spares)
Jm
ms
15/4

is anticipated to close with a large deficit of Rs. 17078. This large deficit is mainly due to the grant of d.a. to the E.E. staff at enhanced rates amounting to Rs. 18050. L.A. may be requested to state whether contribution from the Genl. funds can be increased so as to avoid this deficit. If this is not feasible, the question of increasing the rate of edu. tax or granting a subsidy from the Provl. funds has to be considered. The rate at which edu. tax now levied is 3% per annum on the annual rental value of properties. If the tax is raised to $4\frac{1}{2}\%$ per annum, there will be an additional income of Rs 8000. But the tax can be increased only with effect from 1-10-49. Then the additional income will be Rs 4000.

Even then there will still be a large deficit of Rs. 13078. If no additional contribution from general funds can be given, a subsidy from the Provl. funds will have to be paid to cover this deficit. This may be considered after the actual closing balance on 31-3-1949 is known. The file may be sent to L.A. and Fin for remarks.

K.S.L.
31-5-49.

A along According to the B.E. of the mil cl for 1949-52 the Genl. acct is expected to close with a balance of Rs 13372 against the required minimum of Rs 16300. The council has been asked to reduce capital exp and secure the necessary balance. It does not appear that any further contribution can be made to the E.E. Fund. The total rate of prop. tax levied in this mty is $2\frac{1}{2}\%$ per cent per annum. The rate of edu. tax is $3\frac{1}{2}\%$ per annum, a sufficiently high rate. The file may be passed on to Fin.

b.7.c.f.



(in para 3(i) of p31.7 (B))

17078
4000
13078

212
3
184

10000
37 = 316
10000
5 = 2000

B

E+P.H.U.O. (C)

7397/49
11649.



C8R
3/6
L.A.D. C,
U.O. 24086/49
8-6-49.

7-6-49

The proposal to increase rate of Edu. tax is agreed to
7-6-49

32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100

The notes of B.7.H. and L.A. on pp 1-2 above may be perused.

No remarks are called for in Finance now, as it is not proposed to pay any subsidy to the municipal Council now to wipe off the anticipated deficit of Rs. 13,078.



11.6.49

C.L.S.
11.6.49

E.O.H.

SPH (C) Deptt

Fin. no. 38343/Exp A-1
11.6.49

Please see the notes of L.A. and Fin at p. 63 ante. L.A. have agreed to the proposal to increase the rate of edu. tax from 3% of the annual rental value to $4\frac{1}{2}\%$ of the annual rental value per annum, in other words, from 16% of property tax to 24% of property tax per annum. They have also stated that no further contribution is possible from the general funds. The B.E. for 1949-50 is anticipated to close with a deficit of Rs. 13078. Granting a subsidy from the Provl. funds to wipe off this deficit may be considered after the actual closing balance on 31-3-1949 is known.

A draft order is submitted below for approval.
K.S.L.
12/7/49.

12/7/49

RM Mr (Edw. S.)
14/7 Mr (L.A.)

14/7

15/7

C.No. 61198/49/C1.

33 34 5-29-1
Subj:- Budget Estimate - 1949-50 - Elementary Education Fund - Maywam Municipal Council - Enactment of education tax.

pages 1-2 of from the Council, Maywam Mty., B, No. 7119/49, dated 5.8.1949.

page 88 of B ©

page 2 of

4150
8
4158

page 29 of B ©
P
page 2 on p. 19

18 1/2 + 4 1/2 = 23 pages 2-3 of ©

page 2 of A

In order to meet at least a portion of the large deficit expected in the B. E. for 1949-50 of the E. E. Fund under the control of the Maywam M. C., the Council was in para. 3 of No. 2313, Edu., dated 16.7.1949, directed to increase, with effect from 1.10.1949, the rate of edu. tax levied within its area from 16% to 24% of the property tax per annum. This is a statutory direction under section 35(2) of the K. B. Edu. Act and the C. can have no option but to comply with the direction. But the C. has now resolved not to raise the education tax as directed by the Govt. and wants to represent the matter to Govt. personally through a Committee of three councillors.

2. As already stated, the increase in the tax is intended to cover only a portion of the deficit. The deficit originally expected even with the increased levy of the tax was Rs. 13,078/-. This will be reduced to Rs. 8,920/- in view of the actual opening balance on 1.4.1949 now reported as Rs. 4150/-. The C. has not indicated any other means of wiping off the deficit. Even with the increased edu. tax, the total rate of tax on properties in the Mty. works out only to 23% of the annual value per annum. In the circumstances, it does not appear necessary to reconsider the increase of tax already ordered. The Council's resolution may be set aside and the Council asked to take immediate steps to levy the tax at the enhanced rate with effect from 1.10.1949 as directed by the Govt.

3. L.A.

2. L.A. may see before circulation.

13/8/49 LA

E. & P. H. No. 61178/49-1- C. Edu
13.8.1949.



This dept may agree with E & P.H.

16-8-49 Secy

E & P.H.

L.P.H.

E. & P. H. (C) LA. U.O. 36114-1C
19.8.49

The case may now be circulated to H.M. (E. & P.H.) and H.M. (L.A.) for orders on this dept's proposal at 'A' overleaf, which has been agreed to by L.A.



H.7 (E & L)

H.7 (L.A.)



The draft below is for approval. After time, may be filed with the L.A. at (C).

Asst. Secy. E. & P.H.

H.M. (Education & Law) has asked the deputation on behalf of the Municipal Council, Mayuram, to meet him in his office room, Secretariat, on the 6th October between 1 and 2 p.m. He likes to have the connected papers ~~on the 5th~~ to be sent to him on the 5th evening to his residence.

P.A. to H.M. (E. & L.)
29-9-49

E. & P.H. (C1).

Please see the representation of the C.M.C., Mayuram, on pages 5-7 c.f., the orders of H.M. (E. & L.) at page 5 c.f. and the Note of his P.A. above.

2. A copy of the representation was already received from the Commr., Mayuram Mty. - vide pp.1-3 c.f. The Commr. has been asked to submit a memorandum of points on which the proposed deputation would interview the H.M. and the Secy. - vide the Memo. on p.4 c.f. It is perhaps too soon to expect a reply to this Memo.

3. Meanwhile, H.M. has asked the deputation to meet him on the 6th instant. Presumably 'A' above means that necessary intimation of the date, time and place of the interview has been given by H.M.'s P.A. to the C.M.C. or the Commr. As Secy. is away on casual leave, he cannot be present during the interview.

4. The deputation is intended to press for the reconsideration of the orders increasing the rate of edn. tax in the Mty. from 16% to 24% of the property tax p.a. with effect from 1-10-1949. The original request for reconsideration was negatived in view of the notes and orders on pages 39-40 of G.O. No. 2313, Edn. dt. 16-7-49. If any fresh points are raised by the deputation, they may be considered on their merits.

5. The file may now be submd. to H.M. (It will be sent to his residence on the evening of 5-10-49, as desired by him).

From the Commr., Mayuram Mty., R.O. No. B, - 7119/49, dated 4.10.1949. pages 9-13 of
 " C.M.C., Mayuram, R.O. No. B, - 7119/49, dated 4.10.1949. page 19 of

With reference to the note on p. 1 ante, the Mayuram M.C.C. deputation did not meet H.M. (E. & P.) on 6.10.1949; but the C.M.C., Mayuram, presented a memorandum to H.M. at Mayuram on 3.10.1949. He has now stated that H.M. may consider this memorandum and pass orders.

2. The memorandum stresses only one point, viz., that the ~~existing~~ existing rate of property tax (2 1/2%) is already heavy for a town like Mayuram with a predominant population of labourers, weavers and farmers, and that it cannot, therefore, bear any additional burden in the shape of the increased education tax ordered by the Govt. This argument can be put forward by any M.C.C. Recently, a conventional maximum of 25% has been adopted for the ^{aggregate} rate of taxation in municipal areas. The aggregate rate in Mayuram even with the increased rate of edu. tax is only 23% per annum. No reconsideration of the orders seems, therefore, necessary - vide also, in this connection, the notes on pages 39-40 of (S).

3. L.A. may see before circulation.

This has to be related to before to the different classes of municipalities - in the case of municipalities which were according to the present design table up to 23%.

maximum before for this class of municipalities

Subd. that it is not known to which class Mayuram belongs. L.A. may be consulted on this point also.

Mayuram Mty. has not got the benefit of a protected water supply scheme or a drainage scheme. The conventional maximum rate of taxation for a municipality

E.P.H. No. 72256/49-2-C-Edu
 14.10.1949.

45032 W
 18.10.49

late extracted (H)

of this type is 16% per annum, inclusive of Education tax and the enhanced scavenging tax. The total rate of property tax levied at present (including the enhanced education tax) is 23% p.a. The rate of Education tax alone as enhanced is 4 1/2% p.a.

The file may be returned to E.P.H.

The total rate is heavy. No W + 3 tax is levied. 30x49

85343
 3 NOV 1949

L.A. No. 45032/49-1C
 1.11.1949

Edu. & P.H. Dept. (C)

Please see the notes above. L.A. consider

that for a town like Mayuram which has no water supply or drainage facilities, the aggregate rate of property tax, namely 23% of annual value per annum, is heavy, as the conventional maximum was adopted in such the cases of such Mties. is only 16%. In the view of this, opinion of L.A., this Dept. may perhaps agree to the cancellation of the increase in education tax ordered in para. 3 on page 22 of (S). If the increase is cancelled, the deficit which, according to the latest estimate, was expected to be Rs. 8,920/- would be increased to Rs. 12,920/-. The question of wiping off this deficit may be considered in connection with the examination of the R.E. for 1950-51 on receipt of the B.E. for 1950-51.

The case may be circulated to H.M. (E. & P.) and H.M. (L.A.) for orders.

45032
 14.10.49

14.11.49
 14.11 (S.F.L.)
 14.11 (L.A.)

4
10
Please see the orders in circulation overleaf.

A draft memo is subd below for approval. After issue, the papers may be filed with G.O. No. 2313, Edu., dated 16.7.1949.

ms
17/11/49
13/11/49

ms
11/11/49

A.1. 156/51

Municipal Office, Mayuran,
7th September 1951.

From

To

Sri M.C. Daniel,
Commissioner,
Mayuran Municipality.

The Secretary to Government,
Education Department,
Fort St. George, Madras.

Through

The Chairman, Municipal Council, Mayuran.



Sub: Tax - Education - Mayuran Municipality - Levy on buildings and lands used exclusively for agricultural purposes - Alteration from annual value basis to ~~XXXX~~ surcharge basis.

(D)
Removed

The Government in their order No. 1606, Education and Public Health dated 22--6--1948 called for proposals from Municipalities for the levy of education tax at a certain percentage of the property tax if the tax was otherwise levied by them on any class of property.

Not put up

Education Tax was levied in this Municipality on the annual value basis i.e. at 3% per annum in the case of buildings and lands used exclusively for agricultural purposes. This levy was for the present approved by the Government in their Memo. No. 53012 C.1.48-1 dated 4--8--48 and in this Memorandum the Government called for proposals for the levy of Education Tax on vacant lands.

Not enclosed

Proposals were accordingly submitted to the Government in this office R.c. No. 5503/48 dated 18--8--48 for the levy of Education Tax at 16% of the property tax in the case of buildings and at 27% in the case of lands exclusively used for agricultural purposes and at 12 1/2% in the case of vacant lands.

(Q)
removed

The Government in their order No. 2313, Education, dated 16--7--49 while passing orders on the Budget estimate of the Elementary Education Fund for 1949-50 passed orders increasing the rate of Education Tax from 16% to 24%.

The Municipal council thereupon submitted a memorandum to the Government requesting to cancel the increased levy of

P254/Q Education tax and the Government modified their above orders in Government Memo. No. 12256/49-4 C.1. Education, dated 11-11-49 and the Education tax was continued to be levied at 3% p.a. on the annual value basis in the case of buildings and lands exclusively used for agricultural purposes.

With regard to the levy of Education Tax on vacant lands the Government in their order No. 1134, Education, dated 10-4-50 issued a direction to the Municipal Council to levy Education Tax at 12 1/2% on the property tax which was given to effect to from 1-4-50. As the practice of levying Education Tax on the annual value of properties is not in conformity with the provisions of sections 34(1) of the Madras Elementary Education Act of 1920 as amended, the proposal was placed before the council to levy Education Tax at 13 16/25% of the property tax on buildings and 27 3/11% of the property tax on lands used exclusively for agricultural purposes. The percentage fixed is equal to the present levy of 1 1/2% per half year and there will be no change in the revenue.

The Council in its resolution No. 1037 dated 3-1-51 resolved that the Government be requested to sanction the continuance of the levy of Education tax at the present rate of 3% per annum on annual value basis for the year 1950-51 and to sanction the levy of Education tax on percentage basis with effect from 1-4-51. A copy of the Council's resolution No. 1037 dated 3-1-51 is submitted herewith. There will be no alteration in the demand under Education Tax.

I request that the Government may be pleased to approve the proposal of the council in the matter.

s./8.9. Forwarded
(K.V.R. Venkateswara Reddiar),



59873

38

Copy of M.O.N. No. 1037 dated 3-1-1951.



Office note soliciting the sanction of the council for fixing the levy of Education Tax with effect from 51-52 as a surcharge at 13 16/25% on the property tax on buildings and lands occupied by buildings and appurtenant thereto and at 27 3/11 % on the property tax on lands used exclusively for agricultural purposes in order that the levy may be in conformity with the provisions of Section 34(1) of the Elementary Education Act as the existing rate of 3% on the annual value basis is not in conformity with the provisions of the Elementary Education Act.

2. Office note to request the Government to allow the Council for the continuance of levy of Education Tax on the annual value basis during 50-51.

1. Sanctioned.

2. The Council requests the Government to allow the continuance of the levy of Education Tax on annual value basis during 50-51 as a special case.

3. Resolved that the necessary notification be issued.

(Sd.) S. Muthian Chettiar,

Vice Chairman.

/True copy/

Accepted
Commissioner.

Education Deptt (Co).

Encl No: 35903/11-18 Encl 19-9-1951

Referred to the Examine
Local. And Account for very
urgent remarks.

2
The Examine
Local and Accs
(in official to
be return with us)

Assistant Secretary to Govt
KL
19-9-51

End. n. dis. 59873/51.

39

Missent.

forwarded to the Examinador of Local Fund

Accontos Madras.

Office of the Inspector of Accounts and the
Municipal Fund
3906/51
11 OCT
Dated 9.5.51

Classical
for Inspector

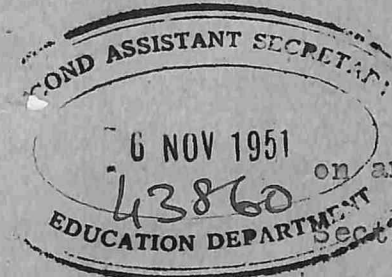
26/5/51
Examinis of AP Act.

L.F.No. 7278
5/11/51

Office of the Examiner of Local Fund
Accounts, Madras.

Subject:- Tax- Education- Mayavaram Municipality-
Levy on buildings and lands exclusively used for
agricultural purposes- Alteration from annual value
basis to surcharge basis.

Reference:- Government endorsement No. 35903/51-I dated
19.9.1951.



The action of the council in having levied Education tax
on an annual value basis instead of on surcharge basis, under
Section 35 (1) of the Elementary Education Act, in the year
1950-51, may be ratified.

The request of the council to levy tax at 13 6/25 per cent
of the property tax on buildings and at 27 3/11 per cent of
Property tax on lands used exclusively for agricultural purposes
is not in conformity with the existing level of taxation.
It works out to

14 2/7 percent of property tax on buildings
27 3/11 percent of property tax on lands
used exclusively for agricultural
purposes.

The endorsement is returned herewith in original.

Imukunora
Assistant Examiner of Local Fund
Accounts.

To
The Secretary to Government,
Education department, Madras.

21 41
CN. 35903/57 Tax - ~~Edm~~ - Edm - M.C. Mayraam - levy on buildings and agricultural lands - Alteration from annual value basis -

33/10/57
P1-2 C4

P7 C4

From the Commr. Mayraam Municipality
No. 156/57 dt. 7.9.57.

From the Examiner of Local Fund Accounts,
No. 7278 dt. 5.11.1957.

Memo. No. 35903-D/57-3 Edm. dt. 18-1-52

To ✓ *Dr. P. S. 25/1* is informed that under ~~the~~ sec. 34(i) of the Ely.
The Commr. Edm. Act, as recently amended, there is no
Mayraam need to change the existing practice of levying
Mpty [tho Edm. tax on annual value basis.
Chairman]

Re Exr L.F.A.
S/c

hm
10.1.52

[Signature]

[Signature]
17/1/52

C.No. 35902/51

P1-2 cf

P7 cf

P1 cf

P28 cf / (Q) removed

P59 cf / (Q) removed

P39-40 cf / (B) removed

Not put up.

P1-2 cf

P2 cf

X

42 Edn. dept (D)

Tax - Edn - Ml. Cl. Mayuram - levy on buildings and agricultural lands - Alteration from annual value basis - 42

From the Commr. Mayuram Municipality,
No. 153/51 dt. 7.9.51.

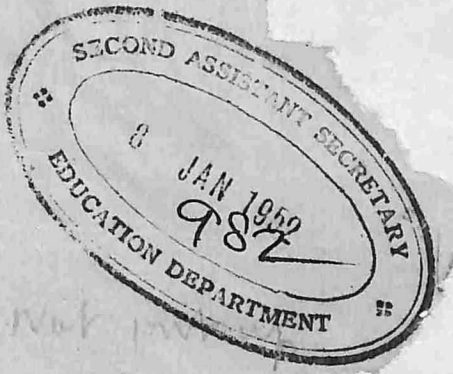
From the Examiners of Local Fund Accounts,
No. 7278 dt. 5.11.1951.

The Ml. Cl. Mayuram was levying Edn. tax at 3% per annum of property rentals in the case of buildings and lands used exclusively for agricultural purposes. In G.O. 2313, Edn. dt. 16.7.1949, the Cl. was asked to increase the rate of Edn. tax on buildings and lands used exclusively for agricultural purposes, from 16% of property tax to 24% of property tax; in other words the Cl. was asked to increase the rate from 3% p.a. of property rentals to 4 1/2% p.a. of property rentals. On a representation by the Cl. the Cl. was allowed to continue the old rate of 3% p.a. of property rentals. As regards vacant lands, the Cl. was asked to levy Edn. tax at 12 1/2% p.a. of property tax. Under Section 34 of the Madras Elementary Education Act, Edn. tax ~~was~~ has to be levied as a percentage of property tax. Since the Ml. Cl. Mayuram is levying Edn. tax at 3% of property rentals and since this procedure ~~was~~ ^{is} not in conformity with the Act, the Cl. has now addressed Govt. requesting sanction to allow the Cl. to levy Edn. tax ~~at~~ on annual value basis during the year 1950-51 and to permit it to levy the tax on percentage basis from 1-4-1951. The Commr. Mayuram ^{mpty} has stated that the Cl. has proposed to levy Edn. tax at the rate of 13 1/25% of property tax on buildings and 27 3/11% of property tax on agricultural lands with effect from

D/A.S. II

from 1-4-1951. The remarks of the
Exr. L.F.A. are on p. 7 et. He states that
the action of the Cl. in having levied Edn.
tax during 1950-51 on annual value basis
[viz. 3% of p.v.] may be satisfied, ^{and that} ~~But~~ the
the proposal of the Commr. referred to at 'X'
overleaf is not in conformity with the
existing level of taxation. It is submitted
that under Section 34(i) of the Ely. Edn. Act,
1920, as amended in 1950, the levy of Edn. tax
in a Municipality will be an addition to the
taxation levied in such area and ~~a~~ not a
percentage on the taxation levied in such area.
In view of this position there appears to be
no need to change the existing practice of
levying Edn. tax on annual value basis.
~~It is not necessary to consider whether the~~
~~proposed by the Cl. are in conformity with~~
~~the level of taxation or not.~~

P 7 et



Examiner of L.F. Accounts may see for
remarks.

Am
10.12.51
[Signature]

[Signature]
12/12/51

Examin. in.

Edn. n.o. 35903/51-2D
13.12.51

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

SEEN.

Education Deptt. U.O.

Exr. L.F.A. 293-1
5.1.52

43

Edn. Deptt.

Please see the notes on p1-2 ante. A draft
memo. to the Commr. Mayuram Municipality to put up
for approval.

Am
10.1.52
[Signature]
12/1/52

[Signature]
12/1/52

43

Please add
these papers
to the relevant
cro [Signature]

The above is a true and correct copy of the original as shown to the undersigned by the person who produced it.

XX