

*Use
of*

Scott. II-27-58,604-27-10-47.

EDUCATION AND PUBLIC HEALTH

(194 9.) Department.

Ms. SERIES.

G.O. NO. 295 Education.

Dated 7th February, 1949.

5

[Despatch Abstract.]

Subsidy - Government contribution under section 37 of the
Elementary Education Act-Education tax realised in 1947-48 -
Payment - Sanctioned.

Back Papers.

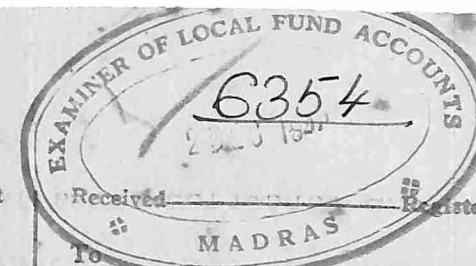
G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Further Papers.

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

G.F. 32 (a).

MUNICIPAL L. A. Department
 From (Name) Sri T.R. Rajagopalan,
 B.A.,
 Designation Municipal Commissioner,
 Station Devakottai.



The Secretary to Government,
 Education and Public Health,
 Department, Frot St. George, Madras.
 Thro' The Chairman Municipal Council
 Devakottai
 The Examiner of Local Fund Accounts,
 Madras.

Enclosures:

No. Rec. B2.7598/48 dated 26-11-48.

(ae)

Sir,

Sub: Grants - under section 37 of the Elementary
 Education Act - claim for 1948-49 - submitted
 Ref: G.O.No.Ms.361 Education dated 20-2-46.

Forwarded
 Ass. Commissioner
 Revenue
 2/11.

A sum of Rs.6716-1-0 as Education tax was collected in 1947-48 at the rate of 6.2/33% of the property tax which works out to one percent of the annual value of the property per year. From the above collection a sum of Rs.18-2-5 was refunded to the parties during last year. The net collection was therefore Rs.6697-1447.

Under section 37 of the Elementary Education Act a grant equivalent to the tax collected is due to this Municipality for 1948-49 from Government (i.e.) Rs.6697-14-7. Government while passing orders on the Elementary Education Budget Estimate of this Municipality for 1948-49 have taken credit for Rs.6124/- only (vide G.O.

P.T.O.

No.Ms.No.576 Education dated 19-3-48.

I, therefore, request Government to be pleased to sanction a grant of Rs.6697-14-7 to be drawn from Provident funds. Particulars of Education Tax levied are furnished in the appendix.

M. R. R. R. R. R.
Commissioner. 27-4.

Copy to The Director of Public Instructions, Madras, for favour of information.

27/4

LF 9265

Examiner's Office.

Forwarded. 1-2-49
Out of the gross collection of Rs.6716-1-0 the sum of Rs. 273-5-8 being tax - correct figure as per account on vacant sites on area basis and Rs. 18-2-5 being refunds have to be excluded for the purpose of grant. Thus the council will be eligible to have a grant of Rs.6716-1-0 (-) Rs. 291-8-0 or Rs. 6424-8-11 or Rs. 6425/- in round figure.

6424-9-0

Asst. Examiner of Local Fund accts.

To The Secretary to Government,
Education and P.H. Department,
Madras.

6716-1-0.
291-8-1

6424-8-11 or 6424-9-0

Appendix.

	Cross collection of Education Tax	Refunds.	Net collection.
	Rs.	Rs.	Rs.
General Tax	6432--7--1	18--2--5	6414--4--8
Vacant site Tax	273--2--4	...	273--2--4
Agricultural Land Tax	10--7--7	...	10--7--7
	6716--1--0	18--2--5	6697-14--7

For Property Tax on lands used exclusively for agriculture has been levied on the annual value of the lands calculated in accordance with the section 79 of the Madras Local Boards Act.

	Current Rs.	Arrear. Rs.
Education tax collected on Houses	6306-12--8	125-9-5
Education tax collected on vacant sites	1--7--5	271-10-11
Education tax collection on Agri - cultural lands	...	10-7--7
	6308--5--1	407-11-11

No education tax was levied prior to July '41. Education tax was newly levied from 1946-47 at the following rates:

Rate of Education tax on houses.	0
Rate of Education tax on vacant sites.	0
Rate of Education tax on Agri-cultural lands.	0
	6.2/33% of Property Tax.

M. R. R. R. R.
Commissioner. 27-4.

Education & Public Health (C1) Department

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

REF:- From the Govt. Devakottai City; No. 7598/48 dated 26-11-48.
From the Exr. L.F.A; No. 9265 dated 1-2-49.

ORDER (R) NO. ~~7598~~ EDN., DATED 7 1949.

295

Sanction is accorded to the payment to the Municipal
Council, Devakottai, of a sum of Rs. 6424-9-0.

(Rupees Six thousand four hundred and twenty four and annas nine 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, Devakottai City,
should present the necessary bill at the Treasury to obtain
payment of the amount or to have it adjusted.

p.t.o.

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- 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
for 1945-50.

To

u.2.49
The Commissioner, Devakottai City. (This c.h.c.)

The Accountant-General

The Director of Public Instruction.

The Examiner of Local Fund Accounts.

Ans
8/10/2