

Back Papers.

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

Further Papers.

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

From
Sri A. J. John, M. A.,
Municipal Commissioner,
VIRUDHUNAGAR.

28.11.49

EDUCATION AND PUBLIC HEALTH DEPT.

To
The Secretary to the Government,
Education & Public Health Department,
Fort St. George, M A D R A S.

THRO' The Chairman, Municipal Council,
VIRUDHUNAGAR.

ROC. B.2. No. 9814/49 dated 21--6--49.

SUB:- Grant - Virudhunagar Municipality - Section 37 of the Elementary Education Act - Education Tax realized in 1948-49 - Equivalent Government contributions.

49011

I submit a statement showing the gross and net proceeds of education tax during 1948-49 and the grant due under section 37 of the Elementary Education Act worked out as per Memo No.31718-A/45-1, Education, dated 1-9-1945 and request that Government may be pleased to sanction a grant of Rs.14704--7--0 at an early date. I hereby certify that the figures pertaining to the income from education tax given in the statement are correct.

VBK.23/6/F.N.

Compared by:-
ENCL: One.

Forwarded

Chairman. 25/6

COMMISSIONER.

23.49



Education and Public Health (C)

Emdlt. No. 49011/49 C-1 Edn. dt. 30-6-49

Referred to the Examiner of
Local Fund Accounts for remarks.

To
The Examiner of
Local Fund Accounts,
Madras.

J. S. M. E. S.
Assistant Secretary to Govt.
29/6/49

Annual rates of education
tax

ANNUAL RATES OF EDUCATION TAX

During 1948--1949.	At which grant is calculated.	Gross receipts.	Deduct refund.	Net receipts.	Grant due at the rate in column (2).
(1)	(2)	(3)	(4)	(5)	(6)
		Rs.	Rs.	Rs.	Rs.

A. BUILDINGS.

25 per cent of the tax for general
purposes

or
3½ per cent of the annual value.

1⅓ per cent of
the annual value

33,768-13-3 54--5--9 33,714-7-6 14,385-10-3

B. AGRICULTURAL AND VACANT LANDS.

25% of the tax for general purposes 12½% of the tax
for general pur-
poses.

637--9-8 -- 637-9-8 318-12-10

Total

Rs. 34,406--6-11 54--5--9 34,352-1-2 14,704--7--1

VBK.23/6/F.N.

Compared by:-

24-6-49
COMMISSIONER.

23/49

COMMISSIONER

1-7-49 3-1-53 2-3-49 11-3-49

for the year 1948-49

for the year 1948-49

for the year 1948-49

for the year 1948-49

COMMISSIONER

for the year 1948-49

for the year 1948-49

for the year 1948-49

L.F.No. 4742/4 x 49

Office of the Examiner of Local Fund

Accounts, MADRAS.

Subject:- Grant- Virudhunagar Municipal council- Section 37 of the Madras Elementary Education Act, 1920, as amended sanction.

Reference:- Government endorsement No.49011/49 C I Edn dated 30.6.1949.

The amount of contribution due to the Virudhunagar Municipal Council for 1948-49 under Section 37 of the Madras Elementary Education Act will be Rs.14,585.12.7 according to audited figures as against Rs.14,704.7.0 claimed by the Commissioner- please see statement enclosed.

Assistant Examiner of Local Fund Accounts.

To The Secretary to Government, Education and Public Health Department, Port Saint George, Madras.

Virudunagar Municipal Council--Statement of Elementary Education Tax Collections in 1948-49 and the equivalent Government contribution due thereon.

1. Name of the local body. Virudunagar Municipal Council.
2. Rate at which Elementary Education tax was levied during the year 1948-49.
- (a) On buildings at 25% of the property tax levied for general purposes only, which is now levied at 12% per annum of annual value, i.e. at 3 1/8% of the annual value per annum.
- (b) On agricultural lands at 25% of the property tax for general purposes only, which is being levied at 3% of the annual value per annum. The Education Tax will work at 1/8% of the annual value per annum.
- (c) On vacant sites at 25% of the property tax for general purposes which is being levied at Rs.2/- for every 320 sq. yards per year. The Education Tax is 0-8-0 for every 320 sq.yards per year.

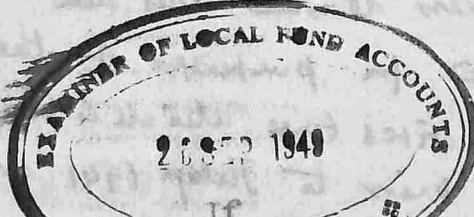
3. Amount of gross proceeds of Education Tax realised and credited to Elementary Education account in 1948-49.	On buildings - current	33701	1	8
	-do- arrears	67	11	7
	On agricultural lands - current	153	12	10
	-do- arrears	0	0	8
	On vacant sites - current	483	4	11
	-do- arrears	0	7	6
		34406	6	21

- 4.(a) Rate at which the Education tax was levied immediately prior to amendment of section 34 of Elementary Education Act in July 41.
- (a) (i) On buildings at 1 1/2% of the annual value per annum
- (ii) On agricultural lands at 6% of the annual value
- (iii) On vacant sites lands at 0-0-3 for every 40 sq. yards.

(b) Amount of gross proceeds of tax that would have been realised during 48-49 at the rate in (a) above.	(b) On buildings- current	13480	7	1
	-do- arrears	33	13	10
	On Agricultural lands - current	76	14	5
	-do- arrears	0	0	5
	On vacant site - current	120	13	3
	-do- arrears	0	3	9
		13682	4	20

- 5.(a) If the Education tax was newly levied subsequent to July 41, the date from which it was levied. If it was enhanced subsequent to July 41 the date from which it was enhanced.
- Rate increased from 1-4-45 and further increased from 1-4-48.

(b) If the amount of gross proceeds of tax that would have been realised during 48-49 calculated at 1.1/3% of property rentals in the Municipal area G.O.No.530 Ddn. dated 6-4-45.	Buildings current	14379	2	11
	arrears	36	1	11
	Agricultural lan tax - current	153	12	10
	arrears	0	0	8
	Vacant sites at the rates in force prior to July 41	120	13	3
	arrear	0	3	9



- Amount of tax calculated at the difference of rates in force in July 41 and maximum allowed in G.O.No.530 Bdn. dated 6-4-45 in the case of local bodies which were levying tax before July 41 at the rates less than those referred to in G.O.No. 530 Bdn. dated 6-4-45 and which had increased the tax in 1947-48, the collections calculated at the rates in July 41 should be noted in Column 4(b) and the amount calculated at the difference in rates subject to the maximum prescribed in G.O.No. 530 Bdn. dated 6-4-45 should be noted in column 5(c).
6. Refunds of amounts on which no contribution can be claimed from Government. Rs. 54 -5-9
7. Net amount of Education Tax actually credited to Elementary Education funds during 1948-49 on which equivalent contribution is to be given by Government as arrived at in audit. Rs. 14585-12-7
8. Amount of contribution, if any, already paid by Government in respect of 1948-49 with number and date of G.O.sanctioning the amount. Nil
9. Amount of contribution still due to the local body. Rs. 14585-12-7
10. Excess refundable to Government. Nil
11. Remarks. A Sum of Rs 14,704-7-0 was claimed as against Rs 14,585-12-7 only due. The excess demanded was due to the Commissioner having reckoned for purposes of the grant the collections under Vacant sites tax which is levied on area basis. The rates in force prior to July 1941 were adopted in recommending the grant due.

N. Jayaramachandran
District Inspector of Local Funds
Accounts, Ramnad at
Mathurai.

C.No. 49011/49/c

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15/10

Edu. & P. H. Dept. (C)
Sub:- Subsidy - Government Contribution under Section 37 of Elementary Education Act in respect of education tax realised in 1948-49 - Municipal Council, Virudhunagar - Payment - Sanctioned.
From the Commr., Virudhunagar Mtg., Rec. No. 9814/49, Dtd. 6.10.1949.
" Exr. of L.F.A., L.F. No. 4742, dated 4.10.1949.
G.O. (Ms.) No. 3148, Edu., dated 13.10.49.
Sanction is accorded to the payment to the Municipal Council, Virudhunagar, of a sum of Rs. 14585-12-0 (Rupees fourteen thousand and five hundred and eightyfive and annas sixteen only), being the Govt. contribution under sec. 37 of the Madras E.E. Act, 1920, in respect of the education tax realised in 1948-49.
2. The Accountant-General is requested to place the amount at the disposal of the Municipal Council, Virudhunagar. The Commr., Virudhunagar Mtg., should present.

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present the necessary bill at the Treasury to obtain payment of the amount or to have it adjusted.

3. The expenditure will be met from the appropriation under 37. Education - L. 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 1929-30. 15

no
11/1/29

12/10/28

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The Commr. Kerdhmagar
(tho' no me)

- " D.P. I.
- " E. n. of R.A.
- " A.G.
- (2 spaces)

for
no
for

E & P.H.

(194 9) Department.

SE. 11-11-42

SERIES.

G.O. NO.

Ms.No.3148 Education.

closed
in
house

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Dated

13th October 1949;.

[Despatch Abstract.]

Subsidy - Government contribution under section 37 of Elementary Education Act in respect of education tax realised in 1948-49 - Municipal Council, Virudhunagar - Payment - Sanction