

E. & P. H. (194 9) Department.

Ms. SERIES.

G.O. NO. 7 Edn.

Dated the 3 1 1949.

[Despatch Abstract.]

SUBSIDY - Government contribution under sec. 37 of the Ale. Edn. Act - Edn. tax
realised in 1947-48 - Mpl. Cl., Srivilliputtur - Payment - Sanctd.

Back Papers.

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

Further Papers.

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

Rec. A3. No. 6264/48

Municipal Office, Srivilliputtur,
Dated 14th September 1948.

Sri S.R. Gopala Rao B.Sc.,
Municipal Commissioner,
Srivilliputtur.



The Secretary to Government,
Education & Public Health
Department, Madras.
Through the Director of Public
Instruction, Madras.
Through the Chairman, Municipal council
Srivilliputtur.

Sir,

Sub: - Grants - Elementary Education - Contribution under Section
37.5 Equivalent to the tax collected in 1947-48 - Sanction
Ref: - 1. Government Order 566 Edn. dated 13-3-46.
2. G.O. Ms. No. 740 Edn. dated 1-4-48.

In pursuance of the direction of Government in G.O. No. 566 Edn.
dated 13-3-46, this council is levying education tax from 1-4-46
on all the properties within this Municipal limits at 6.2/53% of
the property tax. A sum of Rs. 5598-5-9 has been realised by this
council as education tax, net, during 1947-48.

The audit department has in the report for 1947-48 on the
Elementary Education Fund Account, remarked that the rates of levy
on Education tax on Agricultural lands and vacant sites during the
above year were in excess of the rates legally leviable as per

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Government direction and that an excess collection of Rs. 416-7-4 was made. This excess collection will not count for claiming government contribution.

3. In view of the above audit remarks, a sum of Rs. 5598-5-9 - 411-7-4 = Rs. 5186-14-5 is due from Government as equivalent contribution under Section 37 of the Elementary Education Act. I beg to request that sanction may kindly be accorded for disbursement of the contribution. I submit herewith copies of the remarks of the Audit Department in paras 5(b) and (c) of the Report for the year.

4. I beg to request the favour of early sanction of the grant.

5. The rate of Education Tax is correctly revised and levied from 1-4-48.

S. R. Gopale
Commissioner,

S.N. 15/9-

23/9/48
Srivillipattur Municipality.

Forwarded

P. Chappukkur
Chairman.

23/9/48

OFFICE OF THE DIRECTOR OF PUBLIC
INSTRUCTION MADRAS.
Pc. 2949 B2/48 dated 18-10-1948.

Submitted to the Secretary to Government, Education and Public Health Department for favour of orders.

TO The Secretary to Government,
Edn. & P.H. Department, Madras for Director of Public Instruction.
15.10.

Copy of the remarks of the Audit Department in paras 5(b) & (c) of Audit Report for 47-48.

5. (b) EDUCATION TAX ON AGRICULTURAL LANDS -- EXCESS COLLECTIONS.

Levy of Education Tax on agricultural lands works up to 14/33% of annual value, the tax under General and scavenging being 6% and 1% respectively, but the rate of education tax on agricultural lands was actually levied and collected at Rs. 1-1-2 per cent of the annual value for half year. The correct rate of Education tax at 14/33% per cent will be Rs. 0-8-2 on a property fetching an annual value of Rs. 100/- plus for every Rs. 1-1-2 collected there was an excess collection of Rs. 0-10-5. The total education tax collected on agricultural lands in 1947-48 was Rs. 138-12-8. Out of this amount the tax legally due to the Municipality would be Rs. 55-5-7 only and the balance of Rs. 83-7-1 would constitute excess collection. This excess collection of Rs. 83-7-1 should not be taken into account for claiming Government contribution. The rate of tax levied in future should also be revised.

(c) EDUCATION TAX ON VACANT SITES -- EXCESS COLLECTION.

Education tax on vacant sites is being levied at Rs. 0-0-8 per 80 square yards, per half year. But under G.O. No. 533 Education dated 13-3-36, it should be levied at 6 2/33% of the tax levied on vacant sites for other purposes which is Rs. 0-4-3 per half year. The rate of tax would accordingly be Rs. 0-0-3 1/11% per 80 sq. yds., per half year. The total collection of tax on vacant sites for 1947-48 amounted to Rs. 534-8-3 and out of this a sum of Rs. 206-8-0 alone

I.T.O.

Education & Public Health (61) Department

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SUBSIDY - Govt. contribution under section 37 of the E.E.
Act - Education tax realised in 1947-48 -
Municipal Council, *Sivillipattur* -
Payment - Sanctioned. - 5

30.1.49
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REF:- From the Comr, *Sivillipattur* Mty; No. 6264/48 dated 14.9.1948.
From the Exr. L.P.A; No. 8111/dated 24.12.48.

ORDER (R.) NO. 7 EDN., DATED 2/1/49

No.

Sanction is accorded to the payment to the Municipal
Council, *Sivillipattur*, of a sum of Rs. 4980-6-0.
(Rupees four thousand nine hundred and eighty and annas six 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, *Sivillipattur* Mty.
should present the necessary bill at the Treasury to obtain
payment of the amount or to have it adjusted.

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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 1948-49.

To

The Commissioner,

Secretary to the Government,

30/12/48
This is the core

The Accountant-General

The Director of Public Instruction.

The Examiner of Local Fund Accounts.

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