EDUCATION 19 DEPARTMENT

MS. SERIES.

Clear

(Indexed pp 33-37 of)

G. O. No. 1697 Edn.

DATED 6. 6. 1980.

32

Sub: B. E. for 1980 - 8-1. Elementary Edu found. Municipal Council SRIRNGAM orders passed.

60778/50

B2

Education Department.

4

From
The Director of Public Instruction, Madras.
To
The Secretary to Government,
Education and Public Health Department.

Rop. 75 B3/$\frac{49}{50}$ dated 3-1-1950.

Sir,

Sub: Budget Estimate for 1950-51 - Elementary Education Fund - Municipal Council, Srirangam.
Ref: From the Commissioner, Srirangam Municipality No.12137/49 dated 20th Dec. 1949.

6 - JAN 1950
1262

****

Revised Estimate for 1949-50.

1) The total expenditure during 1949-50, is Rs.100/- in excess of the Budget provision and sanction of Government is necessary ~~transfer~~.therefor 2

2) Under section 37 of the M.E.E. Act an amount of Rs. 7161-10-0 has been contributed by Government to this fund in G.O.~~Ms~~.No.163 Education dated 7-12-49. The credit taken by the Municipal Council will have to be revised accordingly.

Schools.

A

3) 8 out of the 11 elementary schools maintained by the Municipality are not having adequate accommodation.

4) Equipment is insufficient in 7 schools.

5) No garden is maintained in one of the schools, and in two of them gardens are reported to be only nominal.

6) The District Educational Officer reports that in 4 schools ~~pxy~~ play-areas are inadequate and unsuitable

Yours faithfully,

for Director of Public Instruction.

Copy to:
B-2 section -3- copies.

MB 4-1.
4.1.50

3

Rc.No.12137/49.

Municipal Office, Srirangam,
Dated 20th Decr. 49

161652

From
Sri P.Subbaroyan, B.A.,
Commissioner, Srirangam Municipality,
Srirangam,

To
The Secretary to Government,
Education and Public Health Department,
MADRAS

Through
The Chairman, Municipal Council, Srirangm and
The Director of Public Instruction, Madras.

DIRECTOR OF PUBLIC INSTRUCTION
Rol. 75153/50
24 DEC 1949
MADRAS

Sir,

Elementary Education - Budget estimate for 1950-51.

--

I submit herewith the Elementary Education Budget for 1950-51 with

(1) Copy of ~~kk~~ my note to the Council

(2) Copy of Resolution No.709 dated 16-12-49 and

(3) The establishment schedule.

Not in duplicate

Consequent on the increase in the rate of education tax an increase of Rs.4,000/- has been taken credit in the education tax receipts this year. In addition to the contribution of Rs.7,214 a sum of Rs.2,219 has also be diverted to this account from the General account ordinary to wipe of the deficit in the opening balance as per the orders ~~axxkx~~ contained in G.O.~~No.~~ on ~~dated~~ Budget estimate.

2. The total expenditure in the Revised estimate for 1949-50 is Rs.52,480. The increase in expenditure when compared with the actuals of 1948-49 is due to the appointment of four additional teachers to the municipal schools and provision has been made for their continuance during the suceeding year (i.e) 50-51 also. The revised Budget estimate opens with a minus balance of Rs.2,219 and closes with a minus balance of Rs.9,124.

3. As the Council is not in a portion to balance the Budget even inspite of the maximum levy of percetnage of taxation I request that the Government may be pleased to sanction a loan of Rs.10,000/- to wipe of the deficit under this head.

under this head.

Commissioner.
21.12.49

Copy submitted to Secretary to the Government, Education and Public Health, Madras.

21/12/49

Forwarded.

K. Vasudev

Chairman
Municipal Council, Srirangam

Budget Estimate of the Elementary Education Fund of the Srirangam Municipality.

Summary.

(1)	Opening balance. (2)	Receipts. (3)	Expenditure. (4)	Closing balance. (5)
	Rs.	Rs.	Rs.	Rs.
I. Ordinary	9124.	43,356.	52,430.	18,198
II. Capital				

4

Receipts.

-8682

Actuals of 1948—1949.	Revised estimate for 1949—1950	Heads.	Budget estimate for 1950—1951.	Remarks.
3823. Rs.	2219. Rs.	Opening balance.	9124. Rs.	
		ORDINARY.		
19,046	23,000	1. Education-tax	23,000.	
		2. Fines and penalties under the Elementary Education Act		
		3. Income from investments, etc.		
		4. School fees		
		5. Endowments		
		6. Contributions		
		7. Other receipts		
	7162	8. Government grant—	8900	
6742	6740	(i) Under section 37 of the Elementary Education Act.	6740	
6012	6012	(ii) Under the proviso to section 37 of the Act.	6012	
430	430	9. Contribution from the general account of the local body Profession tax	430	
101,000		(a) For payment of ~~temporary~~ Dearness allowance of Rs. 4.		
7214	9433	Contribution from General Fund (b) For other purposes. ...	7214	
-	20	Deduct Refunds.	20	
49,464	45,575	Total ...	43,356	
	46017		45,536	
		CAPITAL.		
		1. Government grants		
		2. Endowments and contributions		
		3. Loans		
		4 Contribution from the general account of the local body—Ordinary.		
49,464	45,575	Total ...	43,356	

43,778 Total including Opening balance 36,854

P.T.O.

8900
6740
2160

~~4~~ 6/1

Expenditure.

Actuals of 19 -19 .	Revised estimates for 19 -19 .	Heads.	Budget estimate for 19 -19 .	Remarks.
RS.	RS.	ORDINARY.	RS.	
26,705	32,000	1. Staff—	34,000	
141 280	13,100	Salaries and allowances ...	15 000	
		Masters ...		
1,500	1,800	Clerks and servants	1 800	
		Contribution to Provident Fund ...		
		Travelling allowance ...	...	
		Stipends of teachers sent for training ...		
1140	600	collection charges	600	
1167	1600	2. Contingencies and equipment—	1600	
		Contingencies—		
2475	1680	House rent ...	1680	
		Other items ...		
		Equipment—		
7	750	Furniture and apparatus ...	800	
-	200	Library books and maps ...	200	
		Other items ...		
		3. Prizes and scholarships ...		
586	750	4. Repairs to buildings ...	750	
		5. Interest on and repayment of debt ...		
47,860	52,480	Total, Ordinary charges ...	52,430	56,430
		CAPITAL.		
		1. Land and buildings ...		
		2. Equipment—		
		Furniture and apparatus ...		
		Library books and maps ...		
		Other items ...		
47,860	52,480	Total, Capital charges ...	52,430	56,430

-8682 Closing Balance -19,576

—	Eighth standard.	Seventh standard.	Sixth standard.	Fifth standard.	Fourth standard.	Third standard.	Second standard.	First standard.
	Number of schools having as the highest class							
1. Number of schools on the date of submission of the budget. ... 2. Number of schools proposed to be opened in the ensuing year. ...	1	–	1	9	.	–	–	–

56430
36854
1957

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 scales of pay in force and the number of teachers in each scale.	63. Secondary Grade 12 on Rs 40-1½-55-2-75. Higher Grade 50 on Rs. 30-1-45 Lower Grade 1 on Rs 23-1-33.
4. Number of additional teachers proposed to be employed in (i) existing schools and (ii) schools to be newly opened during the ensuing year and their scales of pay.	one. Rs 30-1-45. (ii). Nil.
5. If the pay of 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.

The revised scales [illegible] adopted from 1-1-47 under reference to G[illegible] Dated 10-5-47, 1154 Edn Dated 5-6 [illegible] 55 Edn Dated 6-11-47.

The Revised Estimate and the Budget Estimate are submit

1. Revised Estimate for 1949-50:- General account-Ordinary:- Opens with a surplus balance of Rs.49,519. The receipts and charges are Rs.165,618 and Rs.206,673 respectively. A sum of Rs. 53,620 has been proposed to be transferred to the credit of the other accounts as below:

General account Capital	Rs. 24,275
Lighting account	8,640
Elementary Education account	9,443
Watersupply and drainage account	2,522
Town Planning fund	3,750

The contribution of Rs.24,275 from General account ordinary is for the following items of expenditure.

Acquisition of 16 Pillard Mandapam	Rs. 6,500
Septic Tank latrine	2,000
Opening of a Maternity and child welfare	2,220
centre and reading room in T.Koil	500
Improvements to the Office park	1,000
Aqtomatic Switch for Sirn	600
Night oil bin and handcarts	2,000
Construction of 10 box stalls	2,560
Widening of Chandhi Road Culvert	1,400
Ghadhiji Bust (Part)	1,000
Construction of Lethal Chamber	250
do-- shed	275
Construction of Isolation shed	250
Conversion of the waterlorry into a tanker and transport lorry.	1,500
	2,500
Slaughter House.	1,000
	1,000

A sum of Rs.10,000/- has been provided for conducting an Exhibition and the Council has decided to utilise the profit for elementary education purposes. The provision under communication under roads--others has been raised to Rs.46,000/- from Rs. 25,000/-. Thex account is expected to close with a surplus of Rs. 8,464.

Lighting account: This account opens with a small surplus of Rs.360/-. The receipts and charges under this account is Rs. 19,640 and Rs. 20,000/- respectively. A contribution of Rs. 8640/- from General account ordinary has been transferred from General account to this account. The permissible limit from General account to Lighting account is Rs.5,500/- and the contribution has exceeded the limit which requires the sanction of Government. This account closes with a Nil balance.

The increase in expenditure is due to the provision of lights on all posts and the provision of high candle powers in certain important places and extension of lines to certain new extensions.

Elemenatry Education account:- Opens with a minus balance of Rs.2,219. The receipts and charges are Rs.45,575 and Rs. 52,480 respectively. The usual contribution of Rs. 7214 has been diverted from the General account ordinary. As per the orders of the Government on the Budget Estimate for 1948-49 a sum of Rs.2,219 has been diverted from the General account to wipe of the opening deficit. Provision has been made for the appointment of one additional teacher . The account closes with a minus of Rs. 9,124/-

Watersupply and drainage account:- Opens with a minus balance ofRs.15,184/-. The receipts and charges are Rs.26,327/- and Rs.35,304/- respectively. The usual contribution of Rs. 2,522 from General account ordinary has been diverted from the General account ordinary. Provision for the staff which has been recommedned for the working of the pumping station as per the orders of the Government has been made.

A sum of Rs.4,850/- has been proposed to be diverted from the ordinary accounts to the Capital account for the following items of expenditure:-

Provision of Public fountain	Rs.500
East Adavalanjan Street Drain construction.	1,650
Kondaiyampet North St., drain	300
West Uthra and Chitra drain construction.	500
Barathi st., Drain construction.	1,900

The account closed with a minus balance of Rs.24,161.

Budget Estimate for 1950-51.

General account ordinary-This account is expected to open with a surplus balance of Rs.8,464/-. The receipt and charges are Rs.1,80,497 and Rs.1,97,490/- respectively. A fall under Entertainment tax to an extent of Rs.3000/- and Rs.6000/- under Remunerative Enterprise under Slaughterhouse is expected. The income under transfer of property act and on entertainments tax is based on the orders of the Government on the subject. A capital provision of Rs.49,500/- for black-top and cement conrete work for which Government have recommedned half loan and half grant

A sum of Rs.

the capital account as fo

Lighting account
Elementary Education
Watersupply and Drainag
Town Planning Fund accoun 4,1 .

The general account ordinary closes with a mi

of Rs.7,529.

Lighting account:- Opens with a Nil balance. Receipts expenditure are Rs.20,000 and Rs.20,000 respectively. A sum of Rs.9,000 has been proposed to be diverted from the general account to wipe of the deficit under this account. The excess over Rs.5,500/- requires the sanction of the Government. This account closes with a Nil balance.

Elementary Education:-Opens with a minus balance of Rs. 9,124. The receipts and charges are Rs.43,356 and Rs.52,430. Provision has been made for the continuance of one additional teacher. Further provision wiol have to be made for the fo additional teachers for which the Divisional Inspector has recommended for inclusion. This account claoses with a balance of Rs. 18,198.

Watersupply: This account opens with a minus bal Rs.24,161. The receipts and charges are Rs.32,207 and R 35,820. Provision for the continuance of the drainage staff has been made. An approximate receipt of Rs.50 from sewage farm is expected this year. The usual c of Rs.2522 from General account ordinary has been pr The account closes with a minus balance of Rs. 27

C

8
20/12

SCHEDULE OF ESTABLISHMEN--El

Name.	Grade	Present pay.	
S. Govindarajan	Secondary.	43	
R. Appaswami rao.	Higher.	40	
V. Narayana iyer.	"	36	37
K. Jambulingam.	"	33	34
S. Jambulingam.	"	38	39
A. Jambunatha iyer.	"	33	34
K. R. Renganathan.	"	38	39
Govinda~~Naidu~~. [illegible] naidu.	"	31	32
S. ~~Narayana Naidu~~. Ramaswami	Higher	30	31
T. Motchamery.	Secondary.	47½	49
K. Srirenganachari.	Higher.	39	40
P. Daisy Grace.	"	33	34
K. Ammani Ammal.	"	36	37
K. Padmavathi.	"	30	31
S. Subammal.	"	47½	49
M. Amaravathi.	"	41	42
Mariyanayagam.	"	45	45
Jane Grace.	"	30	31
Nagalakshmi.	"	33	34
Ranjitham.	"	34	35
T.M.Vaikuntam.	Secondary.	46	47-8
D. Ramaswami.	Higher.	35	36
T.S.Sundarachari.	"	36	37
V.Sivasubramaniam.	"	38	39
Raju pillai.	"	33	34
S.Damodaran.	"	34	35
M.E.Thangaraj.	"	31	32
S. Ramaswami.	Secondary.	48-8	49
V.S.Ramaswami	Higher.	45	45
N.Srinivasarao.	"	35	36
S.V.AlameluAmmal.	"	39	40
N.Ramaswami.	"	33	34
S.Venkatesaiyengar.	"	31	32
B.Subbarathnam.	Secondary.	44-8	46
A.V.Ramachandran.	Higher.	36	37
T.R.Minakshisundaram.	"	35	36
B.C.Muthukannu.	"	33	34
P. Gopalan.	"	33	34
S.Varadarajan.	"	38	39
K.Subba Rao.	"	35	36
G.Annal,	Secondary.	46	47½
S.Sarojini.	"	43	44½
M.Jembamalimary.	"	43	44½
R.Neelalochani.	"	40	41½
~~Sundrakanthi.~~	~~"~~	~~40~~	~~41½~~
Flora S.Monie.	"	40	41½
J.Charlotte.	Higher.	36	37
P. Gnanamal.	"	41	42
V. Ratnammal.	"	45	45
Esther.	"	45	45
V.Bagirithiammal.	"	45	45
T.Rajammal.	"	39	40
K.Swarnambal.	"	44	45
K.R.Parvathi.	"	36	37
S.Rajamani.	"	34	35
A.Sornam.	Lower.	33	33
~~A.Elizebeth.~~	~~Higher.~~	~~30~~	~~30.~~
K.Angammal.	Prevocational.	30	31

	Secondary.	44½	46
G. Pushparathnam.	Higher.	45	45
R. Thangammal.	"	30	31
~~R. Vimalasundari.~~	~~"~~	~~31~~	~~32~~
S. Samburnam.	"	44	45
A. Summanasummari.	"	31	32
R. Devakrupai.	"	34	35
S. Periammal.	"	35	36
M. Sivakamâ Ammal.			

21. 12. 49

Commissioner,
Srirangam Municipality

17/12/49

B

17

Ref:-A1.No.7820/48

Municipal Office, Srirangam,
Dated 23-8-48.

EXAMINER OF LOCAL FUND ACCOUNTS
30 AUG 1948
MADRAS
3804

From
Sri V.Lakshmana Ayyar, M.A.,
Commissioner, Srirangam Municipality.

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

Thro'
The Chairman Municipal council, Srirangam and
The Examiner of Local Fund Accounts, Madras.

Sir,

Tax - Property - Education-Revision of rates of levy.
Ref:- G.O.No.1606 Edn. dated 22-5-48.

H

In this Municipality Education Tax is levied on vacant and agricultural lands as well. The tax is leviable at 4 per cent of the annual value in respect of buildings and agricultural lands at Re.0-1-0 per 80 square yards or fraction thereof per annum in the case of vacant lands. The Education Tax may be levied uniformly at the rate of Re.one for every 320 square yards or portion thereof per half year with effect from 1-4-1949 in respect of all the vacant lands in the municipality without distinction.

2) It has been pointed out in the above G.O. that the levy of Education tax at a certain percentage of the annual value of properties is not in conformity with section 34 of the Elementary Education Act and that the tax should be levied at a certain percentage of the property tax. The practical difficulties involved in assessing the education tax were explained to the Government in this office letter Rc.No.1480-8-C 31 dated 27-2-1932. Thereupon, the Government were pleased to permit this municipality to levy education tax at a certain percentage of the annual value -- please see G.O.No.469 Law (Edn) dated 31-3-1932.

not in file

3) Now it is still more difficult, to vary the above method. In G.O.No.288 L.A. dated 24-1-40 and 2298 L.A. dated 2-8-43 the practice of showing separately the amount of each of the components of property tax against each and every assessment was done away with. Consequently, only the xxxx aggregate sum including the education tax is now shown in the Assessment Registers. Unless the amount of property tax levied under section 81 of the District Municipalities Act is recorded separately in the registers, it is not possible to work out the education tax if it is to be levied at a certai percentage of property tax. The Assessment xxxxxxx and other registers mentioned in paragraph 5 of G.O.No.288 L.A. dated 24-1-1940 may have also to contain 3 columns showing (1) the tax levied under section 81, District Municipalities Act, (2) the education tax and (3) total. Such a course will, however, bring back all the other difficulties which the above G.O.sought to end.

4) There is no uniformity in this municipality in the levy of property tax. It is levied at variyng rates in respect of different properties and localities as shown below:-

Area. (1)	Kind of property. (2)	Yearly rate of tax including Edn.Tax. (3)
1. (a) Municipal area other than Melur, Vireswaram and Thiruvanaikoil.	Building.	(i) 26 per cent of the annual value for other than shops.
		(ii) 23½ percent of the annual value for shop only.

P.T.O.

353

(1)	(2)	(3)
(b) Melur, Vireswaram and Thiruvanaikoil.	Building.	(i) 19½% of annual value for other than shops. (ii) 17% of annual value for shops only.
2. Entire Municipal area	Agricultural lands.	14% of annual value.
3(a) Srirangam proper & 3 Extensions.	Vacant lands.	Rs.1-2-0 per 80 sq.yds. or portion thereof.
(b) Remaining areas.	"	Re.0-9-6 per 80 sq.Yds. or portion thereof.

12

The rates shown in Columns (3) above include education tax at 4 P.C. per annum in the case of items 1 & 2 and at ~~RxxRsxxx~~ Re.0-1-0 per annum per 80 sq.yds. or fraction of it in the case of item 3. The rate of education tax and the incidence of the tax per property assessed on their annual value are now uniform. They cannot be so under the system of assessing the tax at a certain percentage of the property tax in view of the disparity in the rates of property tax obtaining in the different parts of this Municipality.

5) In the above circumstances the Government may be pleased to permit the retention of the present system of levying the Education Tax on annual value basis.

V Lakshman
24 8/48
Commissioner.

[illegible]k: 23/8

~~Forwarded:~~
As the Chairman is not in town this is submitted direct.
23/4/48

V Lakshman
~~Chairman~~ Municipal Council,
Commissioner Srirangam.
24 8/48

72693

EXAMINER'S OFFICE.

FORWARDED. L.F. 4260/19.9.49.

2. The Municipal Council has been levying education tax on annual value in the case of buildings and lands used exclusively for agricultural purposes and on the basis of 0-1-0 per 80 Sq.Yards or fraction thereof per annum in the case of vacant lands. The undermentioned difficulties have been expressed by the Commissioner, for adopting the levy at a percentage of property tax as contemplated in section 34(1) of the Elementary Education Act:

(1) The amount of property tax and education tax would need to be noted separately for each assessment in the demand registers involving extra clerical labour.

(2) Property tax is being levied at different rates in different areas of the Municipality while education tax is levied at a

uniform rate. The levy of education tax at a percentage of the property tax makes it impracticable to levy education tax

at a uniform rate through out the Municipality.

(3) The rate of education tax now levied on the basis of annual value works up to 40% of the property tax and this exceeds the limit of 25% laid down in section 34(1) of the Elementary Education Act ~~Account~~. The levy of education tax results in a fall of the tax due to the limit referred to above.

The difficulties expressed by the Commissioner are not real and no other commissioner has expressed similar difficulties. The amount of property tax and education tax need not be noted for each assessment the demand registers. The amount of ~~propertyand~~ education tax ~~need~~ levied and collected for each year can be worked out at the end of the year in the proportion it bears to the other components of the property tax. ~~There is also no reason why the rate of education tax~~

It is also seen from paragraph 4 of the letter of the Commissioner dated 23-8-1948 that the rates of tax ~~but different rates~~ on buildings and lands are not uniform throughout the Municipality but different rates have been adopted for different kinds of properties in different areas in the Municipality which is not in accordance with the provisions in sec-84 of the Madras District Municipalities act.

4. As regards item 3 the Commissioner was already informed in this Office letter L.F.No.120, dated 7-4-49 (copy enclosed) that the limit of 25% referred to in section 34(1) of the Elementary Education was removed and he was requested to submit revised proposals in accordance with the provisions in the Act.

5. The proposals submitted by the commissioner are not in accordance with the provisions of the Elementary Education Act and the request of the Municipal Council contained in resolution No.133 dated 15-3-49 (appended to letter ref: A1-7820/48 dated 17-3-49 for the amendment of the act so also permit the Municipal council to continue the levy~~ing~~ of the education tax at the existing rates specified in paragraph 2 above does not appear to be justified.

B.B. Shanker Rao.

(B.B.SHANKER RAO.)
EXAMINER OF LOCAL FUND ACCOUNTS.
16.9

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

Ref: A1-7820/48.
Municipal Office, Srirangam
17th March 49.

From
Sri [illegible] Subbaroyan B.A.,
Commissioner, Srirangam Municipality.

9329
23 MAR 1949
EXAMINER OF LOCAL FUND ACCOUNTS
MADRAS

To
The Secretary to Government,
Education & Public Health Dept. Madras.
Thro' the Chairman Municipal Council
&
The Examiner of Local Fund Accounts, Madras.

Sir,

Tax-property-education-revision of rates of levy.
Ref: G.O.No. 1606 Education dated 22-6-48.

pages 351-352 ante below

In continuation of this office letter A1-7820/48 dated 23-8-1949 I submit a copy of council's resolution No. 133 dated 15-3-1949. I request that the proposal of the council may kindly be approved. A copy of my note to the council is also submitted for favour of perusal. p. 357 infra

Forwarded

msk/17-3/

L. V[illegible]
Chairman.

Subbaroyan
Commissioner. 17/3/49

N
18.3.49

Extract taken from the proceedings of the Municipal Council Srirangam dated 15-3-49.

13

Read: ஆரம்பக் கல்வி சட்டம் 34(1) பிரிவுக்கு இணங்க கல்வி வரி சொத்து வரியின் ஒரு சதவிகிதமாக விதிக்கப்பட வேண்டுமென்றும், ஒரே மாதிரியான விகிதத்தில் விதிக்கப்பட வேண்டுமென்றும், அப்படி விதித்தால் [illegible] [illegible] [illegible] அனுப்ப வேண்டுமென்றும் 22-6-48 தேதி 1606 நெ. அரசாங்க உத்திரவும், அதன் பேரில் இந்த ஆபீசின் 23.8.48 தேதி கடிதமும், 16.2.49 தேதி குறிப்பும்.

351-352 ante

Resolution No. 133 dated 15-3-49.

ஆரம்பக் கல்வி சட்டம் 34(1) பிரிவின்படி கல்வி வரி விதிப்பதினால் ஏற்படும் கஷ்டங்களை கமிஷனர் அவர்கள் இந்த ஆபீஸ் 23.8.48 தேதி கடிதத்தில் தெரிவித்திருக்கிறார். [illegible] சட்டப்படி விதிப்பதால் நிர்வாகத்தில் [illegible] [illegible] ஏற்படுகிறது. இந்த [illegible] [illegible] ரூ1000 [illegible] [illegible] [illegible] [illegible] ஏற்படுகிறது. [illegible] [illegible] சட்டத்தின் 34 ம் பிரிவை [illegible] [illegible] [illegible] வரி விதிப்பதை அனுமதிக்க வேண்டுமென்று [illegible] கேட்டுக்கொள்கிறது.

Sd. N.Rajagopalan.
V.Chairman.

:True Copy:

Subbaroyan
Commissioner. 17/3/49

N
18.3.49

EXAMINER OF LOCAL FUND ACCOUNTS
23 MAR 1949
MADRAS

Copy of the note to the council.

The Government have called for proposals for fixing the rate of Education tax at a certain percentage of the property tax for the reason that the present levy of education tax at a percentage of the annual value in this municipality is not in conformity with section 34(1) of the Madras Elementary Education Act. The difficulties involved in the proposed method of levy were explained to Government in this office letter dated 23-8-48. The Examiner of the Local Fund Accounts has in spite of it called for the proposals with the financial implication involved in the proposal.

pages 351-353 [illegible]

2. As per section 34(1) of the Elementary Education Act the levy of Education tax is restricted to a maximum of 25% of the property tax In this municipality the prevailing rates of education tax works out to about 18 per cent of the property tax in the case of buildings and 40% and 6% respectively in the case of agricultural lands and vacant sites. By the restriction imposed in section 34(1) of the Elementary Education Act, the council would be lossing about Rs. 975/- under land tax which it cannot afford to lose. The loss has to be made good by increasing the per centage of education tax under house properties. This will impose an additional burden on the tax payers so far asbuildings are concerned.

3. The council may therefore consider if the levy proposed is

24
351-353 ante

really necessary in view of the difficulties detailed in this office letter to Government dated 23/8/48. The Government may be requested to so amend the Elementary Education Act as to legalise the levy of education tax at a certain percentage of the annual value of properties.

In what percentage of property tqx the education tax is to be levied may also be considered by the council as the Examiner wants the financial implications involved in the change over.

:True Copy:

18/3/49

Commissioner.

18.3.49

COPY OF THE LETTER L.F.NO.120 DATED 7-4-49 FROM THE EXAMINER OF LOCAL FUND ACCOUNTS TO THE COMMISSIONER, SRIRANGAM MUNICIPALITY, SRIRANGAM.

Sub: Tax - Education - Levy in Municipal areas - Proposals.
Ref: Your reference: A.1-7820/48 dated 17-3-49 and 21-3-49. not recd
pages 355-358 ante

(H)

Section 34(1) of the Elementary Education Act, 1920, as amended by Section 2 of the Madras Elementary Education (Amendment) Act, 1941 (Madras Act XV of 1941) provides for the levy of education tax at such percentages of property tax as may be considered suitable and the maximum limit of 25% which was previously in existence was removed by the amendment. According to the instructions in G.O.Ms.No.1606, Education dated 22-6-48, the rate of education tax should be fixed at a certain percentage of the property tax. Revised proposals in accordance with the G.O. may be sent together with particulars regarding the existing rate of levy of education tax, proposed rate of levy of education tax at a certain percentage of property tax and the financial implications of the proposals.

SD. B.B.SHANKER RAO.
EXAMINER OF LOCAL FUND ACCOUNTS.

(TRUE COPY)

J. Sreenivasa Rao
SUPERINTENDENT.
16.9

TS./15.9.1949.

15

Ref:A1.No.361/49. 93811

Municipal Office, Srirangam,
Dated 17th March 1949.

ASST. SECRETARY TO GOVERNMENT
EDUCATION AND PUBLIC
1949

From

Sri P. Subbaroyan, B.A.,
Commissioner, Srirangam Municipality.

To

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

Thro

The Chairman, Municipal Council, Srirangam.

Sir,

Tax- Education tax- Levy on vacant lands.
Ref: Memorandum No.96402-C1/48-3 Edn. dated 22nd Feb.1949
(2) This office letter No.361/49 dated 4-3-1949.

In continuation of this office letter No.Ref:A1-No.361/49 dated 4-3-1949 I beg to report that the council have in resolution No.135 dated 15-3-1949 resolved to levy education tax at 25 per cent of the property tax in respect of lands not exclusively used for agricultural purposes and not adjacent or appurtenant to buildings and lands from 1st April 1949. A copy of Council Resolution is also submitted.

p. 362 infra

Commissioner.
17/3/49

Forwarded.

K. Vasude
Chairman.

17.3.49.

25% [illegible]

28

Extract from the proceedings of the Municipal Council, Srirangam passed at its meeting held on 15-3-1949.

Read: 25-1-49 தேதிய 59 நெ. [illegible] 1-4-49 முதல் [illegible] 6-1-49 தேதிய 50716 நெ. [illegible] 14-2-49 தேதிய 265 நெ. ஸர்க்கார் உத்திரவு. கல்வி வரியை சொத்து வரியின் 1/4 பாகமாக [illegible] 16-2-49 தேதிய [illegible]

Resolution No.135

பார்வையிடப்பட்டது. கல்வி வரியை சொத்து வரியின் 25 சதவிகிதமாக ஆக்கத் தீர்மானிக்கப் படுகிறது.

Sd. N. Rajagopalan
V. Chairman.

: True Extract :

17.3.
Commissioner.

29

C. no: 1262/50

Edn (D).

B. E for 1950-51 - Elementary Education Fund
Municipal Council, Srirangam

5/3/
17/4

p34 cf

p/cf

From the Commissioner, Srirangam Municipality
No: 12137/49 dt 20-12-1949
From the Director of Public Instruction
No: 75 B3/49/50 dt 3-1-1950.

Memo No: 1262/50-3-D Edn dt 17.4.50.

The Commissioner, Srirangam Municipality is requested to report immediately the actual amount of expenditure incurred by the municipal council on payment of dearness allowance to Elementary school teachers during 1948-49 and ~~the R.E on this account for~~ 1949-50. It should also be stated whether any subsidy was drawn by the Council for this purpose

P.T.O.

during 1948-49 or 1949-50:

14/4/50

14/4/50

1914

To
the Commr.
Srirangam Mpty.
(through the Chair)
Copy to the DPI

B1/12137/49.

Municipal Office, Srirangam.
26th April, 1950.

From
Sri E. Subbaroyan B.A.,
Municipal Commissioner,
Srirangam Municipality.

To
The Secretary to the Government,
Education & Public Health Dept.,
Madras.

ASSISTANT SECRETARY
MAY 1950
EDUCATION DEPARTMENT

the Chairman Municipal Council & the Examiner of Local Fund Accounts, Madras.

Sir,

Elementary Education--Budget Estimate for 1950-51--remarks-submission of.

9982

Ref: Memo No. 1262/50/3/D Edn. dated 17.4.50.

A sum of Rs. 14,280-4-0 has been paid as Dearness Allowance to the Elementary school teachers during 1948-49 and no subsidy was drawn for payment of dearness allowance during that period.

The figure for 1949-50 will be submitted soon after the closure of the March accounts.

Subbaroyan

Commissioner. 27.4.50

Forwarded

Rajagopalan
1-5-50.

Chairman.

3
27/4/50.

18

C. no: 1262/50

Edn (B).

B.E for 1950-51 - Elementary Education Fund - Municipal Council, Srirangam - Orders passed

-

pp 17-20 cf From The Commissioner, Srirangam Municipality
No: 7820/48 d/ 23-8-48

p21(6) 66 From The Commissioner, Srirangam Municipality
No: 7820/48 d/ 17-3-49

p27 cf From the Commissioner, Srirangam Municipality
No: 331/49 d/ 17-3-49.

pp3-6 cf From the Commissioner, Srirangam Municipality
No: 12137/49 d/ 20-12-49

p1 cf From the Director of Public Instruction
No: 75/49-50 d/ 3-1-50.

-

19

Order No: 1697. - Edn d/ 6-6-50.

Ms --

The Government pass the following orders on the R.E for 1949-50 and the B.E for 1950-51 of the Elementary Education Fund of the municipal council, Srirangam:-

2. R. E for 1949-50:-

(i) The credit taken for Government Contribution under Section 37 of the Elementary Education Act should be raised to Rs 7,162 with reference to G.O: Rt: No: 163 Edn dated the 7th December 1949. p1 cf

(ii) The Council is permitted to increase the provision made under "Expenditure Ordinary" from Rs 52,380 to Rs 52,480. p1 cf

(iii) The R.E is anticipated to close with a deficit of Rs 8,682. The question of payment of a subsidy to cover the deficit will be considered after the actual closing balance in pp3-4 cf the Elementary Education Account for 1949-50 is known. The Commissioner, Srirangam Municipality should report the closing balance in due course. He should also ~~state~~ report the actual expenditure incurred by the municipal council on the payment of ~~D.A~~ dearness allowance to elementary school teachers in 1949-50 and whether any subsidy was drawn by the Council for the purpose.

pp 3-4 nf

3. B.E for 1950-51:-

(i) ~~Government Contribution~~

The year is anticipated to close with a deficit of Rs ~~2,944~~ 10,894. In order to avoid this deficit, the Government under sub-section (2) of section 35 of the Madras Elementary Education Act, 1920, as amended, direct the municipal council, Srirangam, to alter the rate of Education tax on buildings and agricultural lands ~~at~~ from $18\frac{2}{11}$% ~~of~~ to $22\frac{8}{11}$% of property tax per annum with effect from the 1st April 1950. The proposal of the municipal council, Srirangam to levy Education tax on vacant lands at 25% of the property tax in respect of lands not exclusively used for agricultural purposes and not adjacent or appurtenant to buildings and lands with effect from the 1st April 1949 is approved.

p 40 nf

p 1 nf

(ii) Government Contribution under section 37 of the Elementary Education Act:-

The Government have decided that municipal councils shall be paid contribution from the State funds towards the proceeds of Education tax upto a maximum of 2 1/2 per cent of property rentals if the maximum rate of Education tax levied in the municipality is 5 per cent of property rentals. This Council is eligible for a contribution in respect of Education tax upto 50% of the rate at which the

tax is now levied (against 1 1/3 %). Accordingly the credit taken under this head should be raised to Rs 11,100.

8,900
2,200
11,100

(iii) ~~The sanctioned budget~~ Revised with reference to the orders above, the ~~[illegible]~~ B.E is anticipated to close with a deficit of Rs 2,944. The question of avoiding this deficit will be considered while examining the R.E for 1950-51.

28/5/50

29/5/50

20

To [illegible] 9/6
The Commr., Srirangam Mply (through the CMC)
[with a copy of 'A' copy]
The D.P.I.
The Examiner Local Fund Accounts
Copy to L.A.
38/50

29/5

Annexure
p 5 infra.

21

ANNEXURE.

	Rs
Opening balance (as revised)	−8,682

RECEIPTS:

	Rs
1. Education tax	28,750
~~2. Fines and Penalties~~	
~~3. Income from securities~~	
~~4. School fees~~	
~~5. Other receipts~~	
2. Government Grant	
(i) Under Section 37 of the E.E. Act	11,100
(ii) under the proviso to Sec. 37 of the Act.	6,012
(iii) compensation for the loss of education tax levied as surcharge on profession tax.	430
~~(iv) Adjustment from the A.T.C. grant.~~	
3. Contribution from the General Funds	7,214
DEDUCT Refunds.	− 20
Amount transferred to capital.	
Total Ordinary	53,486

CAPITAL.

	Rs
	nil
~~Amount transferred from ordinary~~	
Total ordinary & capital	53,486
Total including opening balance.	44,804

EXPENDITURE.

	Rs
1. Staff:	
Salaries & allowances Masters	49,000
Clerks & servants	1,800
~~Contribution to P.F.~~	
Edn. tax-collection charges	600
2. CONTINGENCIES & EQUIPMENT	
Contingencies	
House rent	1,600
Other items	1,680
Equipment:	
Furniture & apparatus	800
Library books & maps	200
~~Other items~~	
~~3. Prizes & scholarships~~	
3. Repairs to buildings	750
~~5. Interest on and repayment of debt~~	
~~6. Repayment of advance to Govt.~~	
Total:	56,430

CAPITAL

	Rs
Lands & buildings	nil
Total (ordinary and capital)	56,430
Closing balance	− 11,626

56430
53486
2944

38

C. No: 1262/50

Edn (D)

B.E for 1950-51 - Elementary Education Fund - Municipal Council, Srirangam -

pp 3-4 cf From the Commissioner, Srirangam Municipality
No: 12137/49 d 20-12-1949

p1 cf From the Director of Public Instruction
No: 75 B3/49/50 d 3-1-1950

The R.E for 1949-50 and the B.E for 1950-51 of the E.E Fund of the municipal council, Srirangam call for the following remarks:—

2. R.E for 1949-50:-

(i) Government grant under Section 37 of the Elementary Education Act:— The credit taken under this head should be revised to Rs 7162. p5 cf

(ii) Contribution from the General Funds to the E.E Account:- Cl. have agreed to a contribution of Rs 9433 from the general account to the E. E Account. p15 cf

(iii) The R.E is anticipated to close with a deficit of Rs 8682.

22

3. B.E for 1950-51:-

(i) Government grant under Section 37 of the E.E Act:- The rate of Education tax levied in the municipality is 4% of p.r. and the rate of Government contribution is 1½% of p.r. According to the recent decision of the Government, the Council will be eligible to get an additional one ~~[illegible]~~ third contribution. The credit taken under this head should be raised to Rs 8900.

1½% - G Contribution
2% - 50% of rate of Edn tax
½% - difference
should be increased by $\frac{1}{2}$ x $\frac{2}{3}$

(ii) With reference to G.O. No: 1606 Edn d 22-5-1948, the Commr, has submitted proposals to increase the rate of Education tax ~~on~~ vacant lands to 25% of property tax w.e.f. 1-4-1949. This will come to Rs 2 per 320 square yds per year. This is well within the limit prescribed viz Rs 4 per 320 sq yds per year. The proposal may be accepted.

not put up

p27 cf

(iii) The B.E is anticipated to close with a deficit of Rs 19,576. LA may be requested to examine whether any additional contribution is possible to wipe off the deficit. If the rate of Education Tax is increased by 1% of p.r, then the additional income derived will be Rs 5750. The council will be eligible for an additional contribution of Rs 2,200. There will still be a deficit of Rs 11,626. The question of sanctioning a subsidy will have to be considered if contribution from the General Account is not possible.

p64

23000
1/4th = 5750
28750

2½ − 1½ = 1
2/5 × 6200 = [illegible]
= [illegible]
2200

LA may see for remarks.

KM
17.3.50

OM
17/3/50 LA

No: 1262/50-2 DEdn
18/3/50

LOCAL ADMINISTRATION DEPARTMENT
11887
18 MAR 1950
SECRETARIAT, MADRAS

7950

L.A. Dept.

The contributions shown in the Ele. Edn. Budget and those provided for in the general budget are the same — viz. Rs. 9433 for 1949-50 and Rs. 7,214 for 1950-51. The general Acct. for 1950-51 is expected to close with a balance of Rs. 4744 against the required minimum of Rs. 10,137. It is proposed to ask the council to secure the requisite balance by economising expenditure. The general Account is therefore not in a position to make any additional contribution towards the deficit in the E.E. Acct.

g.s.
20/3

19576
8682
10894
7950
2944

21.3.50

The present rate of tax in this municipality is sufficiently high — viz. 26 P.C. per annum. Verified

For orders whether this Dept. may agree to a further increase in the rate of tax by one p.c. p.a. as suggested by Edn. Dept.

S.S.S.
20.3.50.

The present rate of education tax is 4 per cent per annum ~~and~~ the mpty & the maximum rate proposed to be laid down in the Ely Edn Act is 5 per cent. This dept need not therefore object to the increase of the rate of Edn tax by 1 per cent ie to 5 per cent per annum. It may be left to the mpty to reduce if necessary the rate of any other tax. As at present it appears that the rates of lighting & the W & D taxes cannot be reduced.

page 15 cf

21.3.50

21.3.50

F
22.3.50

~~A.S.~~
Secy
Edn
D

23

DSP
22/3

L A u.o.no 11887/50-1 (Bnd I)
22.3.50

ASSISTANT SECRETARY
23 MAR 1950
4184
EDUCATION DEPARTMENT

Please see the LA note above. They have agreed to the increase of Education tax by 1% of p.r. The question of avoiding the deficit of Rs 8,682 anticipated in the R.E for 1949-50 will have to be considered now. The council will be eligible to get a subsidy equal to the deficit or the DA, whichever is less. The council may be asked to report immediately the actual amount of expenditure incurred by the municipal council on payment of Dearness Allowance to Elementary school teachers during 1948-49 and the R.E on this account for 1949-50. A draft memo is submitted.

Total RE+BE deficit − 19576
RE − 8682
BE − 10,894
addl income from increase of tax − 7,950
deficit − 2,944

KA
14.4.50

2. The question of avoiding the deficit of Rs 2,944 may be taken up after the closing balance ~~of~~ on 31-3-1950 is known.

14/4/50

OM
16/4/50

[Issued as memo no: 1262/50-3 DEdn d 17-4-1950]

pp 29.30 cf

[From the Commissioner, Srirangam Municipality
No: 12137/49 d 26-4-1950]

p 31 cf

The R.E for 1949-50 of the Elementary Education Fund Account of the municipal council, Srirangam is anticipated to close with a deficit of Rs 8,682. The actual closing balance in the Elementary Education account for 1949-50 is not known. The actual expenditure incurred on the payment of DA to elementary school teachers

p2 ante

N.o.1262/50-D

3
~~30~~/5

p 31 cf

also
is ~~not known~~, and the Commissioner has promised to report it soon after the closure of March accounts. The question of payment of subsidy may be considered after ~~the~~ the closing balance ~~is~~ is known.

The B.E. is anticipated to close with a deficit of Rs ~~19,576~~ 10,894 ⓧ. L.A. have agreed to the increase of Education tax from 4% (1-5%) of property rentals per annum with effect from 1-4-1950. ~~The question of~~ This ~~arising~~ proposal is anticipated to fetch an income of Rs 7,950. There will still be a deficit of Rs ~~11,626~~ 2,944. The question of avoiding this deficit may be considered while examining the R.E. for 1950-51. A draft order is submitted. ~~[illegible]~~ The file may be circulated to H.M. (E.L.) and H.M. (L.A.) with reference to para 3 of the draft.

19,576
8,682
10,894

28/5/50

29/5/50

29.5.50

SECRETARY
5 JUN 1950
EDUCATION DEPARTMENT

H.M. (E & L.)

20/1

H.M. (L.A.)

A1/9383/50.

Municipal Office, Srirangam,
2nd September 1950.

From
Sri P. Subbaroyan B.A.,
Municipal Commissioner,
Srirangam Municipality.

To
The Secretary to the Government,
Education Department,
Madras.

27481

ASSISTANT SECRETARY
11 SEP 1950
EDUCATION DEPARTMENT

M33359(B)

Thro' the Chairman Municipal Council. Srirangam.

Sir,

TAX--property--Education tax--increased levy from 1-4-1950--
Direction of the Government.
Ref: G.O.No. Ms. 1697 Education dated 6.6.1950.

The Government have in their orders referred to above directed this council to increase the rate of levy of education tax from 18 2/11% to 22 8/11% of property tax per annum on buildings and lands from 1.4.1950. Education tax is levied in this municipality at 4% of the annual value corresponding to 18 2/11% of property tax in respect of buildings only and 4% of the annual value equivalent to 40% of the property tax in respect of agricultural lands.

The total percentage of tax in force in this municipality at present is 26% per annum of the annual value of properties in the case of buildings.

24

X

Bills for the half year ending 30.9.1950 were issued in the last week of May 1950 where the Government Order above was received only in June 1950. So the increase could not be given effect to for the 1st half year of 1950-51.

By adopting the rates now directed the total percentage of tax will be raised to 27% per annum in the case of buildings. The increase proposed works out to a fourth of the existing rate in respect of buildings only while it is not so in the case of agricultural lands. The anticipated income from education tax under the present and proposed rates of taxation is worked out below for the current year.

	Present Rate.		Proposed Rate.	
Buildings.	18 2/11%	Rs. 18,343	22 8/11	Rs. 22,929
Lands.	40%	Rs. 4,633	22/8/11	Rs. 2,632

It may be evident from the above figures that the income in the case of agricultural lands gets diminished to an extent of Rs. 2,000/- if the revised rate of education tax is adopted. Thereby the aggregate increase for the whole year is only Rs. 2,585/-. Since the increased tax if levied will take effect from 1.10.50 the increase in income for the current year will be a half of Rs. 2,585/- above viz. Rs. 1,292-8-0 only. The council has in view of the above and other considerations resolved to request the Government to kindly reconsider their orders and drop the question of increasing the education tax. I have herewith enclosed a copy of the council's resolution on the subject for favour of necessary orders.

From a perusal of the budget annexed to the orders referred above, it is seen that credit has been taken for Rs. 28,750 under education tax as against Rs. 23,000/- budgetted for taking into account the enhanced rate of levy. The anticipated increase under contribution under section 37 of the Elementary Education Act has also been revised in accordance with the orders in para 3 (ii) of the Government Order referred to above. In spite of this revision, it is seen that the closing balance is a deficit of Rs. 11,626. In paragraph 3 (i) of the above orders, it is stated that the anticipated deficit in the closing balance will be Rs. 10,894/- to avoid which the levy of an increased rate of education tax is directed under section 35 (2) of the Madras Elementary Education ~~tax is directed under section 35 (2) of the Madras Elementary~~ Act; in paragraph 3 (iii) it is stated that the budget when revised with reference to the above orders will close with a deficit of Rs. 2,944/- only while the actual deficit is worked out in the annexure of Rs. 11,626/-. I request the Government may be pleased to enlighten me on this point.

I have herewith submitted a statement showing the receipts and expenditure under the elementary education fund for the current year (Annexure A) by which the anticipated defict will work out to Rs. 21,461/- (with referance to the actual closing balance of Rs. 8,427/- in 1949-50 if the increased tax is not levied. This deficit is likely to get reduced to an extent of about Rs. 1,292/- only if the direction of the Government is given effect to i.e. ~~1,292/- only if the direction of the Government~~ Rs. 1,292 by way of increase in tax receipts as the council is not eligible for any increase by way of increased contribution under sec. 37 of the Elementary Education Act since the increased levy of tax will be in force from 1.10.50 and the total rate for the year is 4½ percent of the rentals.

Further with reference to the orders contained in Memorandum No. 1262/50-3 Education dated 17.4.50 it has been reported in my letter No. 12137/49 dated 21.7.50 that an expend June of Rs. 29,481-8-0 has been incurred during 1948-49 and 1949-50 towards payment of dearness allowance for the elementary education staff. The Government were also pleased to inform the paragraph 2 (iii) of G.O.No. 1697 Education dated 6.6.50 that the question of payment of a subsidy to cover the deficit relating to the year 1949-50 will also be considered.

In view of the above facts and the request of the Council to drop the question of further taxation, I request the Government may be pleased to sanction a grant to wipe off the anticipated deficit at the close of the year.

1/3

Commissioner. 5.9.50.

Forwarded

E. Vasu

Chairman.

5.9.50.

Enc: 1. Copy of Council's Resolution No. 486 dated 30.8.50.
2. Abstruct of the Budget Estimate for 1950-51 (Annexure A.)

5

ANNEXURE A.

Opening balance (actuals) for 50-51. -8,427.

Receipts.		Expenditure.	
1. Education tax.	23,000	1. Staff.	
2. Government grants.		Salaries & Allowances for masters.	49,000
(1) Under sec. 37 of the Ele.Education Act	6,740	Clerks & servants.	1,800
(2) Under the proviso to sec. 37	6,012	Edn. tax collection charges	600
		2. Contingencies and equipment.	
(3) compensation for the loss of education tax levied as surcharge on profession tax	430	Contingencies-House rent.	1,600
Other receipts.	20	Other items.	1,680
3. Contribution from Genl. Funds.	7,214	Equipment ~~&~~ furniture & apparatus.	800
Deduct refunds.	-20	Library books & Maps.	200
Total ordinary.	43,396	3. Repairs to buildings.	750
CAPITAL			56,430
Total & Ordinary & capital	43,396	CAPITAL	
Total including Opening Balance.	34,969	Lands & Buildings.	Nil.
		Total(Ordy. & capital)	56,430
		Closing balance	-21,461.

28

msk/

2/3

Commissioner. 5.9.50.

5.9.50.

842

46

Extract from the proceedings of the Municipal Council, Srirangam dated 30.8.50.

26

Subject: கல்வி வரி விதிப்பின் விகிதத்தை 22 8/11 சதவிகிதத்தைக் 1-4-50 முதல் உயர்த்தி கல்வி சட்டம் 35(2) விதியின் கீழ் உத்திரவிட்டு வந்துள்ள 6-6-50 தேதிய 1697 நெ. சர்க்கார் உத்திரவும், அதன் பேரில் கமிஷனரின் குறிப்பும்.

Resolution No. 486 dated 30.8.50.
நம் முனிசிபாலிடியில் தற்காலம் விதிக்கப்பட்டுவரும் வரியே மிகவும் அதிகமாயிருக்கிறபடியால், சர்க்கார் உத்திரவுப்படி கல்வி வரியை உயர்த்தினால் மொத்த சதவிகிதம் வரிகளுக்கு 27 ஆகிறது. அப்படி உயர்த்தினாலும் இவ்வருஷம் சம்பந்தப்பட்ட மட்டில் ரூ.1292 தான் அதிக வருமானம் கிடைக்கிறது. இந்த தொகையைக் கொண்டு ஆரம்பக்கல்வி நிதியின் பற்றாக்குறையை [illegible] ஈடு செய்ய முடியாது. இந்த காரணங்களால் கல்வி வரி உயர்த்தல் தற்காலம் வேண்டியதில்லையாகையால் [illegible] சர்க்கார் விதித்திருக்கும் உத்திரவை புனராலோசனை செய்து [illegible] ரத்து செய்யுமாறு சர்க்காரைக் கேட்டுக் கொள்ளுவதென தீர்மானிக்கப்பட்டது.

TRUE COPY:

Commissioner.
5.9.50.

msk/

3/
5.9.50

49

Edn (B)

Tax. Education - Municipal Council, Srirangam

From the Commr., Srirangam Mply - No: 9383/50 d 2-9-50

Memo No: E 27481/50-1 Edn d 4.10.50

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pp 1-2 cf

27/4/10

The request of the Municipal Council, Srirangam for reconsideration of the orders in para 3 (i) of G.O: No: 1697 Edn d 6.6.50 will not be complied with. In the circumstances stated, the action of the Commr., Srirangam Mply in not having levied Education tax at the increased rate during the first half of 1950-51 is approved. 27

p 34 cum

x on p 1 cf.

2. In the first sentence in para 3 (i) of Go: No: 1697 Edn d 6.6.50 for Rs 10,894 substitute Rs 11,626.

3. The Commr., Srirangam Municipality is requested to forward urgently a copy of his letter No: 12137/49 d 21.7.50 referred to in the penultimate paragraph of the letter cited.

To p 1 (A)

The Commr., Srirangam Mply (through the CMC)

The D.P.I (with paragraphs 1-2 only)

The Exr of Lf Accs (paragraphs 1-2 only)

2/4

6/10

KR 4/10.50

4/10/50

3/4/50

Ref: Al.No. 9383/50.

Municipal Office, Srirangam.
4th December, 1950.

From
Sri P. Subbaroyan B.A.,
Municipal Commissioner,
Srirangam Municipality.

To
The Secretary to Government,
Education Department,
Madras.

Through the Chairman Municipal Council, Srirangam.

ASSISTANT SECRETARY
39278
7 DEC 1950
EDUCATION DEPARTMENT

Sir,

M 33-35 (B)

Property - Education tax - Agricultural lands - Levy of- Adoption of the revised rate - Orders solicited.

Ref: G. O. No. 1697 Edn., dated 6-6-50 & Memorandum No. 36456/50-1D Edn., dated 25-11-50.

P3 (V)

M 33-35 (B)

Education tax is being levied as a surcharge on property tax at 40% in the case of agricultural lands and the Government have in G. O. No. 1697 Education dated 6-6-50 have directed that the education tax be levied at 22 8/11% of property tax in respect of both house property and agricultural lands. As already submitted in this office letter No. 9383/50 dated 1-9-50 the revised rate is beneficial only in respect of house property and the income under education tax in respect of agricultural lands will decrease considerably viz. from 40% to 22 8/11%. Further the rate directed is not easy to adopt in respect of agricultural lands and much difficulty arises in working out the tax.

(B)

Education tax is being levied in respect of lands not exclusively used for agricultural purposes and not adjacent or appurtenant to buildings at 25% of property tax and this rate may also be adopted with advantage in the case of agricultural lands as well. The public too will not feel the burden for they have a reduction of 15%. I therefore request that the Government may be pleased to direct the levy of education tax at 25% of property tax in respect of agricultural lands alone in partial modification of G. O. No. 1697 Edn. dated 6-6-50.

As two months have alresdy passed and as taxes are to be worked out according to revised rate and bills issued I request the favour of very early orders.

28

P. Subbaroyan
Commissioner. 4.12.50

Forwarded

4-12-50

L. Vasudeva

Chairman.

Edn Dept. (D) 53

Tax. Education - Municipal Council, Srirangam - Agricultural lands -

From the Commr., Srirangam reply
No: 9383/50 dt 4-12-1950

Memo No: 39278/50-1 D Edn dt 3-1-1951

p/cf

3/1/1

The Commr., Srirangam Municipality is informed that his proposal to levy Education tax on agricultural lands within the municipal area at the rate of 25% of property tax is not in conformity with the instructions issued in G.O: No: 1638 Edn dt 8-10-1946 that the rates of property tax on lands exclusively used for agricultural purposes shall not exceed those on buildings.

Copy to N

To
The Commr., Srirangam
reply (through the Coll.)

2.1.51

3/1/51

3/1/51 29

EXPRESS LETTER

Ref:Al.No.9383/50.

Municipal Office, Srirangam,
Dated 9th January 1951.

From

Sri P. Subbaroyan, B.A.,
Commissioner, Srirangam Municipality.

To

The Secretary to Government,
Education Department, Madras.

Thro'

The Chairman, Municipal Council, Srirangam.

ASSISTANT SECRETARY
17 JAN 1951
2182
EDUCATION DEPARTMENT

Sir,

15 (P)

Tax- Education - Agricultural lands.
Ref: Government Memorandum No.39278/50-1 D Education dated 3-1-1951.

Property tax was levied at 13% per half-year on the annual value of house properties and at 7% in respect of agricultural lands during the [illegible]st half year. With reference to G.O.No.1697 Education dat[illegible]-50 the tax on house properties is being levied at 13½% ha[illegible] yearly from 1-10-1950.

p34 (P)

In regard to house property the rate ordered in the Government Order is exactly an increase of ½% which was workable. But the rate of Education tax at 22 8/11% of property tax in respect of agricultural lands was found very difficult to work out the tax for agricultural lands which are exempt from water supply and drainage, lighting and scavenging taxes. Hence permission of Government was sought for in this office letter Rc.Al.9383/50 dated 4-12-50 to levy education tax at 25% of the property tax in respect of agricultural lands. If the proposal is approved the total rate of tax will be only 6¼% half-yearly in the case of agricultural lands while the rate already adopted in the case of house properties was 13½%. So the rate of property tax in respect of agricultural lands does not exceed that of house property and is in conformity with the instructions issued in G.O.No.1638 L.A. dated 8-10-1946.

p51 (P)

not [illegible]

X

If however the Government consider that the rate of education tax proposed to be levied at 25% of property tax is in excess of the rate of education tax adopted in respect of house property, I request that the Government may be pleas[ed] to sanction the rate of 20% instead, in view of the difference being very negligible.

30

As three months have already elapsed and as bills are to be prepared and issued and the demand collected before 31-3-1951, I request the favour of very early orders in the matter.

9.1.51
Commissioner.

Forwarded.

B
9.1.51

Chairman, M.C.

57

Edn Dept. (O)

Tax - Education - M. Cl, Srirangam - Alteration in the rate of levy -

31

From The Comr, Srirangam reply - No: 9353/50 dt 9-1-1951

Memo No: 2182/51-2 Edn dt 22-2-1951

p1 cf

In partial modification of the orders in para 3(i) of G.O. No: 1697 Edn dt 6-6-1950, the Government direct the Municipal Council, Srirangam to alter the rate of Education tax on agricultural lands from 22 8/11 to ~~[illegible]~~ 20 of property tax per annum w.e.f. 1-4-1950

p34 cf

To
The Comr, Srirangam
reply (through the Chmn)
The D.P.I.
The Exr of L.F.A.
The LA Dept
2815

KA
24/2/51

15/2/51

NAC: P.T.O

~~58~~

D

Note: The Commr's ~~request~~ (proposal) to levy Edn tax on agricultural lands at 25% of property tax per annum was not approved, as it would exceed the rate on buildings. Now the Commr. suggests that the rate may be reduced to 20% of property tax. The suggestion may be accepted. The draft overleaf is for approval. After issue, the papers may be filed with G.O. No: 1697 Edn dt 6-6-1950.

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14/2/51

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p51/(P)

x on p/4

(P)

ASSISTANT SECRETARY
19 FEB 1951
6693
EDUCATION DEPARTMENT

No: 2182/51-1 W Edn
15/2/51

ASST. SECY. TO GOVT.
15 FEB 1951
LOCAL ADMN. DEPT.
6808

Edn

L.A. No 6808-1A
16.2.51

33

Edn Depte (D)

The draft on planta may now issue.

KA
21.2.51

op
21/2/51

OM
22/2/51

32

68