Sectt. II-27—104,006—4-11-49.

EDUCATION (1950.) Department.

Ms. SERIES.

Mx
1/1

G.O. NO. 1737 Edn.

Dated 9. 6. 1950

36

[Despatch Abstract.]

B.E. for 1950-51 Elementary Education fund Municipal Council Kumbakonam order passed.

Back Papers.

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

Further Papers.

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

D

1

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.
R.O.P.NO.68-B.3/49-50 Dated 28-2-1950.
£@£

Budget Estimate for 1950-51 - Elementary Education ~~Fnd~~ Fund - Municipal Council, Kumbakonam.

Ref: From the Commissioner, D.Dis.13506/49-B.3 dated 30-12-1949.

2

730

Submitted.

2. Revised Estimate for 1949-50:

The council may be permitted to incur the increased expenditure reported.

A.

3. Accommodation is insufficient in 8 schools.

4. 10 Schools are in need of additional equipment.

5. Leave salary and D.A. are paid.

for DIRECTOR OF PUBLIC INSTRUCTION.

To
The Secretary to Government,
Education Department, Madras.
Copy to B.2 Section (3 copies)

2/3 4/3 RVR 2/3/-

3

Rd. 6813/W/50
4 JAN 1950

D.Dis.13506/49-B.3
Municipal Office, Kumbakonam,
Dated 30.12.1949.

1846

From
Sri K. Ramalingam, M.A.,
Municipal Commissioner, Kumbakonam.

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

Through
The Chairman,
Municipal Council, Kumbakonam, &
✓ The Director of Public Instruction,
Madras.

Sir,

BUDGET ESTIMATE - 1950-51 - Elementary Education Funds - Kumbakonam Municipality - Submitted.

I submit herewith a copy of the Revised Estimate for 1949-50 and Budget Estimate for 1950-51 relating to the Elementary Education Funds of this Municipal -- Council, together with the following enclosures:

pp5-6 upr

(1) A copy of my note for the council, dated 26.11.1949 regarding the revised estimate for 1949-50 and budget estimate for 50-51. pp7-9 upr

(2) A copy of the resolution of the Municipal Council, No.424, dated 28.12.1949 approving the Budget Estimate with a slight modification, and p11 upr

(3) Enclosure to Budget according to Appendix 12 of the Rules framed under the Elementary Education Act of 1920, as amended.

2. In passing the Budget Estimate, the Council has resolved to increase the provision of Rs.3,600 made in the Budget Estimate for 1950-51, under "Contingencies-- Other items" to Rs.3,900 in order to meet the expenditure on the supply of mid-day meals to Harijan pupils reading in the Municipal Melacauvery Hindu School. According to the resolution of the council, the closing balance in the Budget Estimate for 1950-51 will be Rs.1,100 instead of Rs.1,400.

K Ramalingam 30/12/49
Commissioner.

Forwarded. M.C.S. Ramasalapathi
Chairman. 3.1.50

Copy submitted to the Secretary to Government, Education and Public Health Department, Madras, direct.
Copy to the District Educational Officer, Tanjore.

vr.30.12.

411

5

Kumbakonam Municipality.

Elementary Education Fund.

Revised Estimate for 1949-50 and Budget Estimate for 1950-51.

Actuals of 1948-49.	Budget Estimate for 1949-50.	Revised Estimate for 1949-50.	Heads.	Budget Estimate for 1950-51.
Rs	Rs	Rs		Rs
			RECEIPTS—ORDINARY.	-10,540 -RE
5,802	14,694	−19,030	Opening Balance ...	Nil
45,780	51,300	47,550	Education tax ...	49,430
2,397	...	...	Deduct collection charges ...	...
43,383	51,300	...	Net education tax ...	...
36	100	50	Fines and penalties under the Elementary Education Act	50
300	300	300	Income from securities ...	300
374	350	520	School fees ...	520
637	750	650	Other receipts ...	700
		32,840	Government grants	35,000
26,704	26,704	43,380	(1) Under Sec. 37 of the Ely. Edn. Act	44,700
14,082	14,080	14,080	(2) Under proviso to „	14,080
4,096	4,100	4,100	(3) Compensation for loss of income under profession tax	4,100
11,330	20,732	52,470	Contribution from General Account...	41,020
...	200	− 200	Deduct refunds ...	200
		152,360		
1,00,942	1,18,216	1,62,900	Total Receipts—Ordinary ...	1,54,700
1,06,744	1,32,910	1,43,870 1,33,330	Total including opening balance ...	1,54,700
			EXPENDITURE—ORDINARY.	
			Salaries and allowances—	
1,06,707	1,08,000	1,15,270	(a) Masters ...	1,22,150
3,193	4,000	4,200	(b) Clerks and servants ...	4,300
3,571	3,600	3,700	Contribution to provident fund ...	3,800
...	1,800	2,650	Edn. Tax collection charges ...	3,500
			CONTINGENCIES & EQUIPMENT.	
			CONTINGENCIES	
3,483	3,000	3,500	(a) House rent ...	3,500
1,580	3,000	3,000	(b) Other items ...	3,600
			EQUIPMENT.	
192	500	500	(1) Furniture and apparatus ...	900
6	300	300	(2) Library books and maps ...	300
341	700	1,500	(3) Other items ...	2,000
...	170	250	Prizes and scholarships ...	250
4,254	5,500	6,600	Repairs to buildings ...	6,600
2,447	2,340	2,400	Interest on and repayment of debt ...	2,400
1,25,774	1,32,910	1,43,870	Total Expenditure—Ordinary ...	1,53,300
−19,030	Nil	10,540 Nil	Closing balance ...	1,400 - 7900
1,06,744	1,32,910	1,43,870 1,33,330	Grand total including closing balance	1,54,700 1,45,400

4

49430
1300
50730

145400

142800

6//

SUMMARY—REVISED ESTIMATE FOR 1949—50.

Details.		Opening Balance.	Receipts.	Expenditure.	Closing Balance.
		Rs	Rs	Rs	Rs
Ordinary	...	−19030	162900	143870	Nil.
Total	...	−19030	162900	143870	Nil.

SUMMARY—BUDGET ESTIMATE FOR 1950—51.

Details.		Opening Balance.	Receipts.	Expenditure.	Closing Balance.
		Rs	Rs	Rs	Rs
Ordinary	...	Nil.	154700	153300	1400
Total	...	Nil.	154700	153300	1400

DEMAND UNDER ELEMENTARY EDUCATION ACT X—1949—50.

Details.		Arrear Demand.	Current Demand.	Total.
		Rs	Rs	Rs
Property Tax	...	2223	46845	49068
Total	...	2223	46845	49068

7//

KUMBAKONAM MUNICIPALITY

Note for the council.

ELEMENTARY EDUCATION FUND - Revised Estimate for 1949-50 and Budget Estimate for 1950--51.

The Revised Estimate for 1949-50 and the Budget Estimate for 1950-51 are placed before the council for its consideration and adoption.

The Revised Estimate for 1940--50 opens with a deficit balance of ₨.19,030/. The credit under, " Elementary Education Tax" is based on 98% of the current demand and 75% under arrears.

The credit under " Grants from Government" is based on the instructions issued by Government from time to time. A sum of ₨.52,470/ is proposed to be diverted from the General Funds to the Elementary Education funds during 1949-50 in order to meet the probable deficit at the end of 1949-50. Similarly, a sum of ₨.41,020/ is proposed to be contributed from the General Account to the Elementary Education Account in 1950-51 in order to meet the probable deficit. A lesser amount has been sufficient for next year as the Budget Estimate opens with a nil balance against a minus balance of ₨.19,030/, With which the currentyear budget opened.

Provision has been made for payment of salaries and allowances for all the teachers and other staff debitable to the Elementary Education Fund at the revised scales of pay ordered by Government, and

8

9

and for grant of increments and leave salaries. Provision has also been made in the Budget Estimate for payment of salaries and allowances to 11 additional teachers proposed to be employed in 1950-51 as the Educational Authorities insist on the employment of additional teachers required for the elementary schools in view of increased strength of pupils.

Provision has been made under " E quipment" to the extent possible.

A sum of Rs. 6,600/ is provided under " Repairs to Buildings" both in the revised estimate and in the Budget Estimate. This provision includes expenditure on repairs to the Sri Saraswathi Patasala building which is a rent free one.

It is not possible to make any provision under " Capital" for the construction of school buildings in view of paucity of funds.

The Budget Estimate opens with a Nil balance and closes with a surplus balance of Rs.1,400/

~~Municipal Office,~~
~~Kumbakonam,~~
~~20--11--1949~~....

~~K. [illegible],~~
~~Commissioner.~~

(True copy)

COMMISSIONER,
KUMBAKONAM MUNICIPALITY

30/11/49

10/11

11

Copy of resolution No.424 of the Municipal Council, Kumbakonam, dated 28.12.1949.

*** *** ***

7

EDUCATION FUND.

Revised Estimate for 1949-50 and Budget Estimate for 1950-51 are approved with the following modifications:

Provision for Rs.3,600 made in the Budget Estimate for 1950-51 under 'Contingencies - Other items' is increased by Rs.300 and raised to Rs.3,900 for providing mid-day meals to Harijan pupils reading in Melacauvery Hindu Elementary School and consequently the closing balance reduced from Rs.1,400 to Rs.1,100.

(True Translation)

Commissioner,
Kumbakonam Municipality.

vr.30.12.

13

Enclosure to the Budget Estimate for 1950-51 according to Appendix No.12 of the Rules framed under the Elementary Education Act of 1920 as amended.

	No. of schools having as the highest class - Standard								
	8th	7th	6th	5th	4th	3rd	2nd	1st	Total
1. No. of schools on the date of the submission of the budget.	2	...	...	21	...	1	...	...	24
2. No. 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 the submission of the budget, the scales of pay in force, and the number of teachers in each -- scale:

Total No. of teachers employed in all the schools.			154.
No. of secondary grade teachers in the scale of	Rs.40-1½-55-2-75	26	
No. of higher grade do.	Rs.30-1-45	113	
No. of lower grade do.	Rs.23.1.33	12	
Music instructor	Rs.30-1-45	1	
Prevocational Instructor	do.	2	
		----	154

8

4. No. of additional teachers proposed to be employed in (1) existing schools and (2) schools to be newly opened during the ensuring year and their scales of pay:

   (1) 11 Higher Grade teachers in the scale of Rs.30-1-45 are proposed to be employed in the existing schools in 1950-51 for which provision has been made.

   (2) 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.

N i l.

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Commissioner,
Kumbakonam Municipality.

vr.30.12.

A5 C1 37 15

8569/48.A.5.

Municipal office, Kumbakonam,
12---8--1948.

From
Sri A.C.Kandappa Pillai,
Municipal Commissioner.,
Kumbakonam.

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

Through
The Chairman, Municipal Council, Kumbakonam.
The Examiner of Local Fund Accounts, Madras.

9

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Sir,

Tax-Education-Levy in municipal areas - Proposals - Resolution of the council - submitted.

--

61080

Government Memorandum No 28201-c.1./48-2--Education-dated 21-6-48 and G.O.No.Ms.1606-Edn.& P.H., dated 22--6--48. p.10f (H)

Proposals to levy education tax on vacant and agricultural lands within this municipality at the rate of 50% of the property tax were placed before the council for consideration at its meeting held on 10--8--1948. The council, in its resolution No.757-dated 10-8-48- has resolved that the question of levy of tax on the lands in question might be dropped for the reasons set forth in the resolution. I submit herewith a copy of my note placed before the council and a copy of the resolution passed by the council.

p18

A.C.Kandappan
Commissioner. 12/8

ASST. SECRETARY TO GOVERNMENT
15 AUG 1948
EDUCATION AND PUBLIC HEALTH DEPT.

Forwarded.

M.C.S. Rathnasabapathi
Chairman. 13/8/48

✓ Advance copy to the Secretary to Government, Education & Public Health Department, Madras.

PTO

18

~~Typed 16.8.48~~

Extract from the proceedings of the Municipal council, Kumbakonam, passed at its urgent meeting on 10--8--1948.

M.C.R.No. 757.

G.O.No.1606 Edn SPH ~~[illegible]~~, dated 22-6-48 and Government Memorandum No.28201-48-2-Edn., dated 21-6-48 and other connected correspondences regarding the levy of education tax on agricultural lands and vacant sites and the commissioner's note thereon requesting the council to resolve to levy education tax on vacant sites and agricultural lands.

This council requests the Government to drop the question of levying education tax on agricultural lands and vacant sites as the public of this town are already ~~are~~ groaning under heavy taxation and as any further increase will bring about hardship and discontent.

(True translation)

A C Kandappan
Commissioner. 138

d
15/8

F

19

EXAMINER OF LOCAL FUND ACCOUNTS
5383
25 OCT 1948
MADRAS

No.8569/48.A.5.

Municipal office, Kumbakonam,
---10---1948.

From
Sri A.C.Kandappa Pillai,
Municipal Commissioner.,
Kumbakonam.

To
The Examiner of Local Fund Accounts,
Mount Road, Madras.2.

Sir,

Tax-Education tax-Levy in municipal areas -Proposals-reply sent.
Your circular L.F.No.5865 dated 19-10-1948.

not need

Though proposals to levy education tax on vacant and agricultural lands within this municipality at the rate of 50% of the property tax were placed before the council, the council in its resolution No.757 dated 10-8-48(copy enclosed) resolved that the question of levy of education tax on the lands in question might be dropped for the reasons stated in the resolution. Copies of my note to the council and of the council's resolution thereon were already communicated in this office letter No.8569/48 dated 12-8-48 addressed to the Secretary to Government, Education and Public Health Department through your office. As there are no proposals at all from this municipal council for the levy of education tax on vacant and agricultural lands, no proposals in accordance with G.O. Ms.No.1606 Education, dated 22-6-1948 could be sent from this office.

prompt

A C Kandappan
Commissioner. 22-10

svk.22.10.

d
22/10/48

Pto

20

Extract from the proceedings of the Municipal council, Kumbakonam, passed at its meeting held on 10--8--1948.

M.C.R.No.757

G.O.No.1606 E.P.H., dated 22-6-48 and Government Memorandum No.28201-48-2-Edn., dated 21-6-48 and other connected correspondences regarding the levy of education tax on agricultural lands and vacant sites and the commissioner's note thereon requesting the council to resolve to levy education tax on vacant sites and agricultural lands

This **council** requests the Government to drop the question of levying education tax on agricultural lands and vacant sites as the public of this town are already ~~are~~ groaning under heavy taxation and as any further increase will bring about hardship and discontent.

(True copy)

Commissioner 22.10.48

22/10/48

21

Rc.A.5-3759/49

Municipal Office, Kumbakonam,
Dated 9th May 1949.

To Asst. Secretary to Government, Education and Public Health
11

From

Sri K. Ramalingam, M.A.,
Municipal Commissioner,
Kumbakonam.

To

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

Through

The Chairman,
Municipal Council,
Kumbakonam.

25932

12

Sir,

TAX - Education - Levy in municipal areas - Proposals - Resolution of the Council - Orders - Requested.
Ref.--G.O.No.1606, Education, dated 22nd June 1948.

****

In accordance with the instruction issued in the G.O. cited above, proposals to levy Education Tax on vacant and agricultural lands within this municipality at the rate of 50 per cent. of the property tax were placed before the council for taking a decision at its meeting held on 10th August 1948. But the council in its resolution No.757, dated 10th August 1948, resolved requesting Government that the question of levy of tax on the lands in -- question might be dropped for the present for the reasons set forth in the resolution.

2. In this office letter No.8569/48, dated 12th August 1948, a copy of the Commissioner's note to the council and a copy of the resolution of the council, referred to above were duly submitted to Government. No orders have been received so far.

3. In the course of the recent audit of the accounts of this municipality the District Inspector of Local Fund Accounts has pointed out the non-production of the final orders of Government on the council's resolution.

4. I, therefore, request that the Government may be pleased to pass early orders on the council's resolution.

K Ramalingam 9.5.49
Commissioner.

Forwarded. M.C.S. Ratnasabapathi
Chairman. 9.5.49

vr.9.5.
9.5.49

F.D

Extract from the file relating to the Budget Estimate for 1950-51 - Kumbakonam Municipal Council.

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x x x

7(a) Transfer to other accounts: The Council has provided for a contribution of Rs.52,470/- in 1949-5 and Rs.41,020/- in 1950-51 from the General Account to the Elementary Education Account. The particulars relating to the Elementary Education Account have not been incorporated in the budget. The E.E. Account for 1950-51 is expected to close with a balance of Rs.1400/- Pending examination of the E.E. Budget, the contributio proposed may be allowed to stand.

The usual contribution is Rs 11,330 only.
(AS LA.)

The omission may be pointed out to the Commissioner
(AS LA)

While passing orders on the Ele.Education Budget for 1949-50, the rate of education tax was raised from 15 10/11 % to 20 5/11% of property tax i.e. from 3½% to 4½% of the annual rental value of properties. These orders were however, cancelled later. The total of property tax including education tax is 25½ per cent.

x x x

The General Account for 1950-51 shows a revenue deficit of Rs.7,560 which is arrived at after providing for a contribution of Rs.41,020 from the General Accoun to the Ele.Education against the usual contribution of Rs.11,330. The Council may be asked to avoid the defici in the General Account and secure a working surplus by reducing the amount of contribution to the Ele.Edn. Account and by reducing the expenditure under secondar education and P.H.

x x x

Edn & P.H. (C1)

Para 7(a) above:- The recommendation of the L.A. may be agreed to.

'A' above:- The question of reducing the amount of contribution to the Ele.Education Account may be taken up for consideration in connection with the E.E. budget for 1950-51.

2.2

Edn(D)

C.No: 730/50

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

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From the Commr, Kumbakonam Mply No: 13506/49 - B3 d/ 30-12-1949.

p 3 cf

From the Director of Public Instruction No: 68 B3/49-50 d/ 28.2-1950

p1 cf

Memo No: 730/50-1-D Edn d/ 4-4-50.

Dt 5/4

The Commissioner, Kumbakonam Municipality is requested to report immediately the actual amount of expenditure incurred by the municipal Council on payment of dearness allowance ~~D.A. to the~~ 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 during 1948-49 or 1949-50.

To
The Commr,
Kumbakonam Mply,
(Through the DEO)
Copy to the DPI.

Put up 6/4

1.4.50

4/4/50

14

1/6/50

—

p5 cf

Note: 1. The R.E for 1949-50 of the E.E. Fund Budget of the municipal Council, (Kumbakonam) closes with a deficit of Rs 10,540. The General funds of the municipal Council is not in a position to contribute to the Elementary Education Account, - pl see the LA note ~~at~~ on p 23 cf. The Council may be given a subsidy equal to the deficit or the DA, whichever is less. The actual amount of expenditure incurred on the payment of DA to Elementary School teachers is not found from the current file. Perhaps the Commr. may be asked to furnish the information. ~~The~~

Contd: PTO

2. The B.E. for 1950-51 closes with a deficit of Rs 7900. The question of increasing the Education tax by 1% of property rentals was considered last year and it was dropped in view of the Council's negative ~~attitude~~ attitude towards the increase of Education tax. The General funds cannot contribute further towards the E. E Account to meet this deficit. The Council may be asked to report the closing balance on 1-10-1950.

p59

p39 | (5)

3. With reference to para 1 above, the draft overleaf is for approval.

KM
1.4.50

1/4/50

4/4/50

D

22

L.Dis.4355/50.

Municipal Office, Kumbakonam,
Dated 8--4--1950.

ASSISTANT SECRETARY
11 APR 1950
6526
EDUCATION DEPARTMENT

From

Sri K. Ramalingam, M.A.,
Commissioner, Kumbakonam Municipality,
Kumbakonam.

To

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

Through

The Chairman, Municipal Council, Kumbakonam.

Sir,

Budget Estimate for 1950-51 - Elementary Education Funds - Municipal Council - Kumbakonam - Payment of Dearness allowance to Elementary School staff - Particulars - Submitted.

Govt. Memorandum No.730/50-1-D, Edn., dated 4--4--50.

p25 ante

The particulars required in the Government Memorandum cited above are submitted below:--

The actual expenditure incurred by this council on payment of dearness allowance to the Elementary School staff during 1948-49 was Rs.37,510/- in respect of teachers and Rs.1,638/- in respect of clerks and servants (Supervisor of Elementary Schools and school peons). Sums of Rs.37,625/- and Rs.1,600 were provided in the revised estimate for 1949-50 under the above head of expenditure in respect of teachers, and clerks and servants respectively. No subsidy was drawn by the Council for this purpose during either 1948-49 or 1949-50.

15

K Ramalingam
Commissioner.

8/4/50

Forwarded.

M.C.S. Ramasalapathi
Chairman. 9.4.50

rs.8-4.

28

Municipal Elections, Legislative

[illegible]

From

Sri R. [illegible],
Commissioner, Kumbakonam Municipality,
Kumbakonam.

To

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

6526

Through

The Chairman, Municipal Council, Kumbakonam.

No. 13506/49 [illegible]

Sir,

Sub: Budget Estimate for 1950-51 – Elementary Education Fund – Municipal Council, Kumbakonam – [illegible] allowance to Elementary School [illegible] – submitted.

Ref: Govt. Memo No. [illegible]

The particulars required in the Government Memorandum cited above are submitted:–

The actual expenditure incurred by this council on account of dearness allowance to the Elementary school staff during 1948-49 was Rs. [illegible] [illegible] 1949-50 under the above head [illegible] expenditure in respect of [illegible] 1948-49 or 1949-50.

[illegible] for Commissioner.

M.C.S. [illegible]
9-4-50

29

Edn(D)

C. no: 730/50

B. E for 1950-51 - Elementary Education Fund - Municipal Council, Kumbakonam - orders passed -

From the Commissioner, Kumbakonam Mpty
No: 13506/49 dt 30.12.1949
From the Director of Public Instruction
No: 68/w dt 28.2.1950.
From the Commissioner, Kumbakonam Mpty
No: 4355/50 dt 8.4.1950.

p3 cf

p1 cf

~~20/9 p27 cf~~

Order No: 1737 Edn. 9-6-50

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, Kumbakonam :-

16

2. R. E for 1949-50 :—

(i) The credit taken for Government contribution under section 37 of the Elementary Education Act should be revised to Rs 32,840.

p1 rf

(ii) The Council is permitted to increase the provision made under " expenditure - ordinary " from Rs 1,32,910 to Rs 1,43,870

p1 rf

(iii) The R.E is anticipated to close with a deficit of Rs 10,540. The question of sanctioning a subsidy to cover the deficit will be considered after the actual closing balance in both the General and Elementary Education Accounts in 1949-50 is known. The Commissioner, Kumbakonam Municipality is requested to report this closing balance in due course.

X on p2 rf

'the'

3. B.E for 1950-51:-

(i) The credit taken for Government contribution under Section 37 of the Elementary Education Act should be reduced to Rs 35,000.

(ii) under Sub. section (2) of Section 35 of the Madras Elementary Education Act, 1920, as amended, the Government direct the municipal council, Kumbakonam to levy Education tax on agricultural lands at 50% of the property tax on lands exclusively used for agricultural purposes and on lands not occupied by or adjacent and appurtenant to buildings and lands not exclusively used for agricultural purposes at 22 2/9 ⓧ % of property tax per year ~~¼ per cent of capital value per year~~ with effect from 1-10-1950.

(iii) The B.E is anticipated to close with a deficit of Rs ~~5,000~~ 7,000. The question of avoiding this deficit will be taken up while examining the R.E for 1950-51.

4. An extract of the remarks of the Director of Public Instruction contained in his endorsement cited is communicated to the Commissioner, Kumbakonam Municipality for information and necessary action.

KA
1/6/50

3/6/50

5/6.

Annexure
p8 infra.

p2 inf.

'N'
pp2-3 inf

ⓧ $\frac{x}{100} \times \frac{9}{8} = \frac{1}{4}$

$\therefore x = \frac{200}{9}$

p4 inf. $= 22\frac{2}{9}\%$ of property tax per year

Dft. [illegible]
12/6

To
The Commr, Kumbakonam Mpty
(through the Colr)
[with a copy of 'A' in p1 cf]
The D.P.I
The Exr of L.F. Accts
Copy to L.A. Dept
Copy to Finance Dept.
28/6

ANNEXURE.

	Rs
Opening balance (as revised)	- 10,540

RECEIPTS:

	Rs
1. Education tax	50,730
2. Fines and Penalties	50
3. Income from securities	300
4. School fees	520
5. Other receipts	700
6. Government Grant	
(i) Under Section 37 of the E.E. Act	35,000
(ii) under the proviso to Sec. 37 of the Act.	14,080
(iii) compensation for the loss of education tax levied as surcharge on profession tax.	4,100
(iv) ~~Adjustment from the A.T.C. grant.~~	
7. Contribution from the General Funds	41,020
DEDUCT Refunds.	- 200
Amount transferred to capital.	
Total Ordinary	1,46,300

CAPITAL

Amount transferred from ordinary	nil
Total ordinary & capital	1,46,300
Total including opening balance.	1,35,760

EXPENDITURE.

	Rs
1. Staff: Salaries & allowances Masters	1,22,150
Clerks & servants	4,300
Contribution to P.F.	3,800
Edn. tax-collection charges	3,500
2. CONTINGENCIES & EQUIPMENT	
Contingencies	
House rent	3,500
Other items	3,600
Equipment:	
Furniture & apparatus	900
Library books & maps	300
Other itmms	2,000
3. Prizes & scholarships	250
4. Repairs to buildings	6,600
5. Interest on and re-payment of debt	2,400
6. ~~Repayment of advance to Govt.~~	
Total:	1,53,300

17

CAPITAL

Lands & buildings	nil
Total (ordinary and capital)	1,53,300
Closing balance	- 17,540

C.no: 730/50.

Edn(B).

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

---

From the Commissioner, Kumbakonam Mply
No: 13506/49/B3 dt 30-12-1949 p3 cf
From the Director of Public Instruction
No: 68-/B3/ 49-50 dt 28-2-1950 p1 cf
From the Commissioner, Kumbakonam Mply
No: 6355/50 dt 8-4-1950.

The R.E for 1949-50 and the B.E for 1950-51 of the Elementary Education Fund of the municipal council, Kumbakonam call for the following remarks:- 18

2. R.E for 1949-50:-

(i) The credit taken for ~~Govt~~ Government contribution under Section 37 of the Elementary Education Act should be reduced to Rs 32,840. p5 cf

(ii) The ~~RE is anticipated~~ "expenditure - ordinary" exceeds the budget allotment. This may be approved. p5 cf

(iii) The RE is anticipated to close with a deficit of Rs 10,540. This is apparently due to the payment of DA ~~at~~ ~~enhanced rates~~ to the municipal elementary education staff. It will be observed that an expenditure of Rs 39,225 has been incurred during 1949-50 towards the payment of DA to municipal staff. p27 cf The General fund of the municipal council does not seem to be ~~is not~~ in a position to contribute any further towards the deficit in the Elementary

PJo

Education ~~Account~~ fund,- please see the LA note at p23 cf. It will not be possible to reduce the present contribution as desired by LA in view of the anticipated deficit of Rs 10,520 in the R.E. The only alternative seems to be the payment of a subsidy to cover the deficit. This may be considered after the actual closing balance in both the General and Elementary Education Accounts in 1949-50 is known. LA and Finance may see.

3. B.E for 1950-51:-

(i) The credit taken for Government contribution under Section 37 of the Elementary Education Act should be reduced to Rs 35,000,- please see the calculations in the margin. It will not fetch any additional contribution under the recent decision of the Government (α) (β)

p5 cf

(α) For 3½% p.r tax proceeds = 69,630

— 2½% p.r —

$= \frac{5}{2} \times \frac{2}{7} \times 69,630$

(β) Rate of tax 3½% pr
" Contribution = 2½% pr

$= \frac{2,47,150}{7}$

= 35,000 approx

50% = 1¾% pr. It is fetching contribution at more than 50% ∴ no addl contribution

(ii) The B.E is anticipated to close with a deficit of Rs 7,900. As the total tax exceeds the conventional maximum of 25%, no further increase of Education tax can be contemplated. At present, ~~no~~ Education tax is not levied on agricultural ~~lands~~ and vacant lands. The Commr. submitted proposals to levy Education tax on agricultural lands at 50% of the property tax on lands exclusively used for agricultural purposes and on vacant lands at 50% of property tax. But the Council in its resolution no: 757 dt 10.8.48 resolved to drop the question of levy of Edn tax on agricultural and vacant lands as the ~~people~~ public in the town are already groaning under heavy taxation and as any further increase would bring about hardship and discontentment. The proposed Education tax on agricultural lands works out to 2¾% of p.r

pp15-17 cf

A

p18 cf

$\frac{1}{8}$

$\frac{9}{16}$

$\frac{1}{2} \times \frac{9}{16} = \frac{9}{32}$

YY

---

which is well within the maximum prescribed by the Government. But, as regards vacant lands, the proposed taxation comes to 9/16% of C.V. per year or 22 2/9% of property tax per year and this exceeds the maximum of ¼% of C.V per year. If the Edn tax on vacant lands is fixed at ¼% of C.V. per year, an additional income of about Rs 600 may be anticipated. The income from Edn tax on agricultural lands is expected to be about Rs 2,100 per year. In view of the fact that the budget ~~closes~~ is anticipated to close with a deficit of Rs 5,200 only (γ) after taking into account the income from agricultural and vacant lands referred to above, it is for consideration whether the Commissioner's proposal may be supported and the Council asked to levy Education ~~tax~~ on agricultural and vacant lands as at 'A' and 'B' above respectively. If this is agreed to, the question of avoiding the remaining deficit of Rs 5,200 may be taken up while examining the R.E for 1950-51 and the Council may be informed accordingly.

(γ) 7,900
2,700
5,200

B p17 cf
Yes.

C

4. LA and Finance may see for remarks prior to circulation.

KA
11/5/50.

11/5/50

12/5/50

12.5.50

L.A. | Fin.

Edn. 11-0-730/50-2-D.
12-5-50

LOCAL ADMINISTRATION DEPT.
20079
13 MAY 1950
FW 16/5
SECRETARIAT, MADRAS

LAD(C)

Please see the note of Edn. Dept. on pp 1-3 above. That Dept. has stated that in view of the anticipated deficit of Rs 10540/- in the R.E. of the El. Edn. Fund it is not possible to reduce the contribution from Gl. funds. ~~As stated by that Dept.~~ The Commr's proposal to levy education tax on agricultural lands ~~at X on p2 above, it may be examined~~

36

D (as modified by Edn

and vacant lands) may be supported ~~after knowing the actual closing~~ in this Dept also. With these regards ~~balance under the two accounts~~

This file may be passed on to Fin Dept

19.5.50 19-5-50

22157 5 D Fin

No 730/50-D

ASSISTANT SECRETARY
25 MAY 1950
12846
EDUCATION DEPARTMENT

LA. No. ~~20079~~-I C
23.5.50

Fin (E.A.)

The notes on pages 1-4 above may be perused. Finance may ~~agree with the~~ agree with the proposals at X on p2 above and C on p. 3 above.

21.5.50 Esp.

24.5.50

24-5-50

ASSISTANT SECRETARY TO GOVERNMENT
37922 EA
23 MAY 1950
FINANCE DEPARTMENT

Fin. No. 37922 EA-I
24.5.50

pp 3-4 above

Edn (D)

Please see the notes of LA and Finance above. LA have agreed with the proposal of this Department to direct the levy of Education tax on agricultural lands at 50% of property tax on lands exclusively used for agricultural purposes and on vacant lands at 1/4 per cent of capital value per year. The tax can be levied only with effect from 1-10-1950. The B.E will then close with a deficit of Rs 17,540 after taking into account the deficit in the R.E. Finance have agreed with the proposals of this Department at 'x' on p2 ante and 'c' on p3 ante. A draft order is submitted. The file may be circulated to H.M. (E&L) and H.M. (LA) for approval of para 3(ii) of the draft.

1/6/1950.

3/6/50

5/6/50

H.M. (E & L)

H.M. (L.A.)

8/6

SECRETARY
1950
EDUCATION DEPARTMENT

37

KUMBAKONAM MUNICIPALITY.

ASSISTANT SECRETARY
5 AUG 1950
EDUCATION DEPARTMENT

From
Sri K.Ramalingam,M.A.,
Municipal Commissioner,
KUMBAKONAM.

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

Through
The Chairman, Municipal Council,Kumbakonam.

Rc.No.A.5. 7316/50.dated 2-8-1950. (Edn One)

22522

Sir,

20

Tax - Education - Levy - **Kumbakonam Municipality** - Agricultural and Vacant lands - Resolution of the council - Orders - Requested.

pp 29-31 c/(J)

G.O.No.1737 - Education - dated 9--6--1950 (Budget Estimate for 1950--51 - Elementary Education Funds.)

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p3 infra

In accordance with the instructions contained in para 3(ii) of the Government Order cited above, proposal was placed before the council. In its resolution No.178 dated 29--7--1950 (copy enclosed) the council has resolved to request that, for the reasons fully setforth in the resolution, Government may be pleased not to insist on the council to levy education tax with effect from 1-10-1950 on lands exclusively used for agricultural purposes and on lands not occupied by or adjacent and appurtenant to buildings and lands not exclusively used for agricultural purposes.

I request that the Government may be pleased to pass

It notes orders [illegible] may be

MAY 1950

38

-2-

orders as early as possible.

Kamalingam
Commissioner. 2850

Forwarded. M.C.S. Rathnasabapathi.
Chairman. 3/8/50.

svk.2.8.
2.8.50

M

39

Extract from the Proceedings of the Municipal Council,
Kumbakonam, passed at its meeting held on 29th July, 1950 .

M.C.R.No.178.

G.O.No.1737 Edn., dated 9--6--1950 directing the Kumbakonam
Municipal Council under Sub-Section 2 of Section 36 of the
Madras Elementary Education Act, 1920, as amended to levy Edu-
cation Tax at 50 % of the property tax per year on lands ex-
clusively used for agricultural purposes,and 22-2/9 % of the
property tax on lands (per year) not occupied by or adjacent and
appurtenant to buildings and lands not exclusively used for ag-
ricultural purposes with effect from 1-10-1950.

2)

As this council is of opinion that by the levy of edu-
cation tax on lands exclusively used for agricultural pur--
poses and on lands not occupied by or adjacent and appurte-
nant to buildings, any appreciable income would not accrue to
augment the Elementary Education Funds, and in view of the
fact that the Revenue Department has already been levying and
collecting an education cess directly on these classes of lands
lying within municipal limits and as the Government may be
pleased to set off the entire cess thus collected to the cre-
dit of the municipal Elementary Education Funds which will go
a long way to improve the same, and considering the fact that
the General Funds of the council has since improved to a fair
extent, the council requests that Government may be pleased
not to insist on the levy of the education tax on these class-
es of lands as directed in the Government Order under reference.

M

Z

(True extract)

Kamalingam
Commissioner. 2850

2/8/50

19.8.50

10/8

49

M

49

V. Urgent
~~Special~~
Cl no. 22522/50

6/21/8

Edn(D)

Tax. Education - Municipal Council, Kumbakonam - Agricultural and vacant lands -

22

From the Commr., Kumbakonam Mpty.
No: 7316/50 d 2.8.1950

Memo No: 22522/50-1D Edn d 21-8-1950.

The Commr., Kumbakonam municipality reports that Education cess is being collected by the Revenue Department on agricultural and vacant lands within municipal limits. The Collector of Tanjore is requested urgently ~~[illegible]~~ to report whether it is a fact & if so to which authority — Dt Bd or Municipal Council; the cess collected is adjusted.

KA
14/8/50

14/8/50

18/8/50

To
The Collector, Tanjore

23/8

43

L.DIS.23719-50.A.

COLLECTOR'S OFFICE. TANJORE.
DATED:-15-11-1950.

From
Sri. T.K. Sankaravadevelu Pillai. I.A.S.
Collector of Tanjore.

23

To
The secretary to Government,
Education Department, Government of
Madras.

ASSISTANT SECRETARY
36344
17 NOV 1950
EDUCATION DEPARTMENT

Sir,

Sub:-Tax-education-collection of education cess on agricultural and vacant lands within Kumbakonam municipal limits-report submitted.

Ref:- Government Memorandum No.22522-50.1.D.Education dated 21-8-1950.

14 6 ante

No education cess is collected by Revenue Department on agricultural and vacant lands lying within the limits of Kumbakonam Municipality.

16/11/50
FOR COLLECTOR.

S.N.16-11.

(9)
102
48

45

24

Edn (B)

Tanj. - Edn - M. C., Kumbakonam - Levy on agricultural and vacant lands -

From the Commr., Kumbakonam Mplty.
No: 7316/50 d. 2-8-1950
From the Collector of Tanjore
No: 23719/50 d. 15-11-1950

Memo No: 22522/50-1 Edn d. 25-11.50

The Government decline to reconsider the orders in para 3 (ii) of G.O. No: 1737 Edn dated the 9th June 1950.

24/11/50

31/11/50

25/11/50

N.M.: P.T.

18/27.11

M1-2 cf
17 cf

28/11/50

To
The Commr., Kumbakonam Mplty (through the Collr.)
The D.P.I.
The Ex. Offr. & Accts.
The Collector of Tanjore

30 cf (J)

28/11

46

Note: The Collector of Tanjore has reported that no Education cess is collected by Revenue Dept on agricultural and vacant lands lying within the limits of Kumbakonam Municipality.

The statement at 'A' on p3 cf is not correct. The draft overleaf is for approval.

KR
24/11/50

25/11/50

p27

Rc.No.7316/50.A.5.dated 29-12-50.

KUMBAKONAM MUNICIPALITY.

D AS I

47

From Sri K.Ramalingam, M.A
Municipal Commissioner,
KUMBAKONAM.

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

ASSISTANT SECRETARY
2 JAN 1951
EDUCATION DEPARTMENT

Through: The Chairman, Municipal Council, Kumbakonam.

--

Sir,

Tax - Education - Kumbakonam Municipality - Levy on agricultural lands and vacant sites - Resolution of the Council - Submitted.

Memorandum No.22522/50-1-D-Edn., dated 25-11-1950.

--

p29 (D)

p3 supra

p30 (A)

I submit herewith a copy of the resolution of the municipal council, Kumbakonam, No.439(a) & (b) dated 12-12-1950 requesting the Government to permit this council to levy Education Tax at the rates specified in G.O.No.1737 Edn., dated 9-6-1950 on lands exclusively used for agricultural purposes and on lands not occupied by or adjacent and appurtenant to buildings and lands not exclusively used for agricultural purposes, with effect from 1--4--1951 instead of from 1--10--1950.

The favour of very early orders of Government is solicited.

K.Ramalingam
Commissioner. 29/12/50

Forwarded. M.C.S. Rathnasabapathi
Chairman. 29.12.50

svk.29.12.
29.12

Extract from the proceedings of the Municipal Council, Kumbakonam, passed at its meeting held on 12-12-1950..

M.C.R.No.439(a) & (b)

p29 (D)

p30 (A)

439(a) Government Memorandum No.22522/50-1-D-Education dated 25-11-1950 declining to reconsider their orders, (as requested for by the council in its resolution No.178 dated 29-7-1950, in paragraph 5(ii) of G.O.No.1737 Edn., dated 9-6-1950 directing the council under sub-section (2) of Section 36 of the Madras Elementary Education Act, 1920, as amended, to levy Education Tax at 50% of the property tax per year on lands **exclusively** used for agricultural purposes and 22-2/9 % of the property tax per year on lands not occupied by or adjacent and appurtenant to buildings and lands not exclusively used for agricultural purposes, with effect from 1--10--1950.

439(b). Sanction for the publication of notice for the levy of the tax from 1-10-1950 under Sections 78 and 80 of the Madras District Municipalities Act, 1920, as amended.

26

(a) & (b). Though the council is not in favour of the levy of any additional taxation in view of the existing high rate of taxation, it, any how agrees to the levy of the present tax as directed by Government. But the **council** requests the Government to permit it to levy the tax from 1--4--1951.

(True extract)

Commissioner. 29/12/50

4
29.12

Edn Dept. (B)

~~Tax~~ - Education - Municipal Council, Kumbakonam -

27

From the Commr., Kumbakonam Mply -
No: 7316/50 d/ 29-12-1950

Memo No: 59/51-1 B Edn d/ 23-1-1951.

The Commr., Kumbakonam Mply - is requested to report (urgently) the closing balance for 1949-50 in the Elementary Education Fund Account of the Council, called for in para 2(iii) of G.O: No: 1737 Edn d/ 9-6-1950, through the Examiner of Local Fund Accounts.

To
The Commr., Kumbakonam Mply (through the [illegible])
The Exr of LF Accts.

KA
22.1.51

BM
23/1/51

p 29

BM
23/1/51

p 1 4

3/
[illegible]

59

28

ASSISTANT SECRETARY
10 FEB 1951
5684
EDUCATION DEPARTMENT

C.F. 32 (a)—998,256—3-11-49.

Department

From (Name) SRI K.RAMALINGAM, M.A.,

Designation COMMISSIONER,

Station KUMBAKONAM MUNICIPALITY.

Received Registered

To

The Secretary to Government,
Education Department,
Madras.

Through: The Chairman, Municipal Council, Kumbakonam; &
The Examiner of Local Fund Accounts, Madras.

Enclosures:

No.L.Dis:1225/51 dated 6--2--1951 195 .

Sir,

Revised Estimate for 1949-50 and Budget Estimate for 1950-51 - Elementary Education Funds - Kumbakonam Municipality-. Closing balance in 1949-50 - Particulars submitted.

M/29-31 (A) —G.O.Ms.No.1737 Edn., dated 9-6-1950 and Government Memo. No.59/51-1-D-Edn., dated 23--1--1951.

I have to submit that the closing balance for 1949-50 in the Elementary Education Fund Account of this municipality was Rs. 325--1--3/

K Ramalingam 7/2/51

Commissioner.

Forwarded.

M. C. S. Rathnasabapathi 8-2-51

Chairman.

syk.7.2.

Copy submitted to the Secretary to Government, Education Department, Madras, direct.

29

Education Deptt. (D)

Tax - Education - Municipal Council, Kumbakonam -

40/R3

From The Commr., Kumbakonam Mply. No: 7316/50 d/ 29-12-1950

p14

From The Commr., Kumbakonam Mply. No: 1225/51 d/ 6-2-1951

p24

Memo No. 59/51-3 ~~A~~ Edn. d/ 3-3-51

The municipal Council, Kumbakonam is informed that the request contained in its resolution no. 439 (d/ 12.12.'50) ~~cannot~~ will not be complied with.

27/2/51

27/2/51

21/3/51

7

The Commr., Kumbakonam Mply. (thro' the [illegible]).

The Dr. of L.F. Accts.

28/4.

B. ii

C. no: 59/51

p1 cf

p30/(A)

~~Council 16~~

p9/(B)

p3 cf

p30/(A)

p3 cf M

LOCAL ADMINISTRATION DEPARTMENT
4121
31 JAN 1951
SECRETARIAT, MADRAS

p9/(A)

No: 59/51-2A Edn
30-1-1951

p5 cf

57

Education Dept. (00)

Tax - Education - Municipal Council, Kumbakonam -

From the Comr., Kumbakonam mplty
No: 7316/50 Dt 29-12-1950

30

In para 3 (ii) of G.O: No: 1737 Edn Dt 9-6-1950, the Govt directed the Municipal Council, Kumbakonam, to levy Education tax on agricultural and vacant lands within its area at the rate of 50% and 22 2/7 % of property tax respectively w.e.f 1.10-1950. A request for the reconsideration of the orders was declined in memo no: 22522/50-1 Edn Dt 21.8.1950. The Council has now requested for permission to give effect to the direction referred to above w.e.f 1.4.1951, although it is not in favour of it.

2. It is submitted that even with the taxation ordered in G.O No. 1737 Edn Dt. 9.6.50 the B.E for 1950-51 was anticipated to close with a deficit of Rs 7,000. The Council has not also suggested any ways and means of avoiding the deficit. But attention ~~is~~ ~~In this connection~~ is invited to the portion marked '2' on p3/(B); in which the Council has stated that its General Fund has since improved to a fair extent. L.A may see for remarks.

3. The Council has not reported so far the closing balance for 1949-50 in its Edn Account, called for in para 2(iii) of G.O: No: 1737 Edn Dt 9-6-1950. A draft reminder is submitted for approval. After issue, the file may be sent to LA Dept. for remarks.

~~KK~~ ~~22.1.51~~

DM 23/1/51

LA Council

dp 24/1/51

[Issued as memo no: 59/51-1 Edn Dt 23.1.19

L.A.Deptt.(Bud.II)

Please see the note of Education Deptt. on p.1 above. The B.E. of the Kumbakonam Ml. Cl. for 1951-52 has ~~xxxxx~~ been received and examined separately. The council has proposed to reduce the rate of property tax for general purposes from 13 per cent per annum to 10½ per cent per annum and also to reduce ~~the~~ rates of licence fees with effect from 1-4-51 resulting in ~~a~~ an annual loss of income of Rs.61,500/- ~~pxxxxxx~~ The result is ~~thxxx~~ that the Gl. Acct. is expected to work at a revenue deficit of Rs.17,320/- and to close with a balance of Rs.25,955/- only against the required minimum of Rs.30,136/-. It has been proposed to negative the request of the Ml. Cl. for the reduction of ~~to reduce~~ the rate of property tax for general purposes ~~as~~ proposed by the council. With these remarks the file may be returned to Education Deptt.

~~It this is~~

10.2.51

10.2.51

10.2.51

~~A.S.,~~ 11/2/51

Edn

Dep/2/-

L.A.v.o. 4129/51-1 Bud.II
12.2.51.

ASSISTANT SECRETARY
13 FEB 1951
6603
EDUCATION DEPARTMENT

Education Deptt.(D)

From the note of the L.A. Deptt. above, it is seen that the general account of the Municipal Council, Kumbakonam is not in a position to make an additional contribution to avoid the deficit of Rs 7,000 in the B.E. for 1950-51 of the Elementary Education Account of the Council. In view of the above, and in view of [illegible]; the request of the Council cannot be conceded. The Council may be informed accordingly. [illegible]

2. The closing balance for 1949-50 in the Elementary Education Account of the Council for 1949-50 was Rs 325-1-0. The question of sanctioning a subsidy to the Council towards the expenditure incurred by it on the payment of Dearness Allowance

679

679

to its elementary education staff in 1949-50 will not arise, as the Elementary Education Account did not close with a deficit.

3. A draft memo w.r.t. paragraph 1 above is submitted for approval.

27.2.51

27/2/51

2/3/51

31

Rc.No.3030/51-A.1 dated 4.4.51

32

KUMBAKONAM MUNICIPALITY.

From Sri K. Ramalingam, M.A.
Municipal Commissioner,
KUMBAKONAM.

To The Secretary to Government,
Education Department,
Madras.

ASSISTANT SECRETARY
9 APL 1951
13299
EDUCATION DEPARTMENT

Through The Chairman, Municipal Council, Kumbakonam.

Sir,

Tax - Education - Kumbakonam Municipality - Levy on agricultural lands and vacant sites - Resolution of the Council - Submitted.

Ref.--Government Memo. No.59/51-3-D, Education dated 3.3.1951.

p55/B

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p2 infra

I submit herewith a copy of the resolution of the council No.596 dated 29.3.1951 requesting Government again to permit the levy of the Education tax on the lands used for agricultural purposes and vacant sites from 1.4.1951.

2. I request the favour of very early orders of Government.

K Ramalingam 5.4.51
Commissioner.

Forwarded. M. C. S. Rathnasabapathi
Chairman. 5.4.51

P.T.O.

5.4.51.

62

Copy of M.C.R.No.596 dated 29.3.1951 of the Municipal
Council, Kumbakonam.

p55/(B)

Government Memo. No.59/51-3D(Education) dated
3.3.1951, informing the council that the request of the
council to permit the levy of Education tax at 50% of the
property tax on lands exclusively used for agricultural
purposes and at 22-2/9% on the property tax levied on
lands not appurtenant or adjacent to buildings with
effect from 1.4.1951 instead of from 1.10.1950 as directed
by Government in G.O.No.1737, (Education), dated 9.6.1950
cannot be complied with and the Commissioner's note to the
Council requesting formal resolution regarding the levy
of Education tax.

p30/(B)

Resolves to request Government once again to permit the levy of the tax with effect from 1.4.1951.

(True Translation)

U. Ramalingam
Commissioner.
5/4/51

~~vr.5.4.~~

EXAMINER OF LOCAL FUND ACCOUNTS
432
28 APR 1951
MADRAS

5.4.51.

Edn. deptt (D)

Endorsement No.13299/51-1D Edn. dt. 19.4.51

Referred to the Examiner of Local Fund Accounts for remarks.

To
The Examiner of Local Fund Accounts
[in original]

Assistant Secretary to Govt.
17.4.51

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33 63

L.F.No.1883
26/5/51

Office of the Examiner of Local Fund
Accounts, "Rushkyrum", 35/2, Mount Road,
Madras-2, Dated 26th May 1951.

20045

ASSISTANT SECRETARY
2? MAY 1951
EDUCATION DEPARTMENT

Sub:-Tax - Education - Kumbakonam Municipality . Levy ~~on~~ agricultural lands and vacant sites - Resolution the Council.

Ref:-Govt. Endt. 13299/51-1D, Edn., dated 19-4-51.

p2 ante

Since the Municipal Council has been repeatedly making the request for postponement of the levy of education tax on agricultural lands and vacant sites from 1st October 1950 to 1st April 1951 and since there may be difficulty to levy the education tax from 1st October 1950 and collecting the same now after the close of the year 1950-51, the request of the Municipal Council may perhaps be complied with.

M.N. Shankar Rao.
Examiner of Local Fund Accounts.

To
The Secretary to Government, Education Department,
Fort St. George, Madras. (with encl.)

34

65

Edn. Dept. (D).

28/3/6

p45/ Ⓑ
p51/ Ⓑ
p1cf
p3cf

Sub: Tax - Education - Municipal Council, Kumbakonam - Levy on agricultural and vacant lands -

Read again:
Memo: No: 22522/50-1 Edn dt 25-11-1950.
Memo: No: 59/51-3 Edn dt 3-3-1951
Read also:
From the Comr., Kumbakonam
Rpt. No: 3030/51 dt 4.4.1951.
From the Examiner of Local Fund Accts
No: 1883 dt 26-5-1951.

Memo No: 13299/51-2 D Edn dt. 29.6.1951

The Government decline to reconsider the orders in the memoranda read above. The Municipal Council, Kumbakonam should carry out the orders

P.T.O.

in paragraph 3 (ii) of G.O. No: 1737 Edn dt 9-6-1950 immediately and report the fact to Government.

28/6/57

29/6/57

28/6/57

p30/(B)

To

The Commr, Kumbakonam Mply (through the DEO).

The D.P.I

The Exr of L.F. Accts.

The I.C.B.

The ~~LA Dept~~

28/5.

~~[illegible]~~

Edn Dept (D).

C. No: 13299/57/D.

Sub: Tax - Education - Municipal Council, Kumbakonam - Levy on agricultural and vacant lands -

—

p1 cf From the Commr, Kumbakonam Mply
No: 3030/57 dt 6.6.1957.

p3 cf From the Exr of L.F. Accts
No: 1883 dt 26.5.1957.

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The Municipal Council, Kumbakonam, ~~does~~ (seems to have) not levied Education tax on agricultural and vacant lands within its area at 50% and 22 2/9% of property tax respectively with effect from 1-10-1950 as directed in paragraph 3(ii) of G.O. No: 1737 Edn, dt 9-6-1950, notwithstanding the two x' memoranda issued subsequently declining to reconsider the orders passed. The last one was on the request of the Council for permission to levy the tax as directed w.e.f 1-10-1957. The Council again requests for reconsideration of orders permitting it to levy the tax w.e.f 1.4.1957. The Examiner states that the Council will be put to difficulty in levying the tax from 1-10-1950 and collecting it after the close of the year 1950-57, and that therefore the Council's request may perhaps be conceded.

p30/(B)

x p45/(B) and p55/(B)

p49/(B)

p2 cf

p3 cf

ibid

ibid

The financial position of the Council is unsound as will be seen from its Elementary Education Fund Budget for 1957-58 put up at (A). The R.E is anticipated to close with a deficit of Rs 5,135; and the B.E with a deficit of Rs 46,340. It was noticed

p21/(A)

p4/(A)

P.T

58

that the deficits should be avoided by an additional contribution from the General Fund to the Elementary Education Fund. In view of the poor financial position of the Council, it is for orders whether the Council may be asked to carry out the orders in paragraph 3(ii) of G.O. No. 1737 Edn dt 9-6-1950 immediately. Subject to orders, a draft memo is submitted for approval. After issue, the papers may be filed with G.O. No. 1737 Edn d 9-6-1950.

p21/Ⓐ

p30/Ⓑ

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