EDUCATION 1950 DEPARTMENT

MS. SERIES.

G. O. No. 1798. Edn.

DATED 15. 6. 1950.

20

Sub. B. E for 1950-51 Elementary Education fund - Municipal Council Aruppukottai. orders passed.

C1

From
Janab Syed Hussain Sahib, B.A.,
Commissioner,
Aruppukottai Municipality,
ARUPPUKOTTAI.

To
The Secretary to Government,
Education and Public Health
Department,
Fort St.George,
Madras

Through
The Chairman,
Municipal Council,
ARUPPUKOTTAI.

1 NOV 1949

Roc.No.273-48-C3 dated 25-10-49.

Sir,

Sub: TAX - Education - Aruppukottai Municipality - reduction in the existing rate - not possible- report submitted.

84656 pp 3-4 infra

Ref: G.O.Ms.No.1027, L.A., dated 17th May 1949.

---

pages 3-4 infra

I beg to enclose a copy of G.O.Ms.No.1027, L.A.D., dated 17th May 1949 for kind perusal. Long after the publication of the preliminary and final notifications for the levy of taxes for the first time in this Municipality in 1948-49 a section of the public submitted petitions to the Government in the Local Administration Department alleging excessive taxation. The Government were pleased to direct the withholding of the issue of demand notices for the II half year of 1948-49 and also instructed the Deputy Inspector of Municipal Councils and Local Boards, Southern Range, Tiruchirapalli to examine the allegations and report. The Government were pleased to issue orders on the report of the Deputy Inspector of Municipal Councils and Local Boards in G.O.Ms.No.1027, L.A.D., dated 17th May 1949 in which I was asked to report to Government in the Education and Public Health Department on the financial aspect of the proposal of the Deputy Inspector of Municipal Councils and Local Boards to reduce the Education Tax from 25% to 12½%.

pp 3-4 infra

A cop. 4 infra

2

I beg to report that the circumstances submitted below do not enable the Municipality to effect any reduction in the existing rate of education tax viz. 25% of the property tax.

1. The defunct Panchayat Board was maintaining two Elementary Schools from its own funds without any contribution from Government which are continued to be maintained by the Municipality. Four Elementary Schools so long maintained by the Ramnad District Boards were transferred to the Municipality in August 1949 for management. The annual expenditure on these six schools are expected to be about Rs.40,000/-. The Municipality has to open some more schools also as this is a compulsory Elementary Education area.

2. The general property tax has been reduced by 2% in terms of the Government order referred to above resulting in the reduction of revenue to the extent of about Rs.16000/- under General property tax and Rs.4000/- under Education Tax per year.

3. The Budget for 1949-50 was prepared based on the property tax on vacant lands which carried a rate of Rs.10/- + Rs.2-8-0 (Education Tax) for every 320 sq.yards or fraction thereof. The anticipated revenue from this source per annum was Rs.57620/- and the same under the Education tax was Rs.14405/- But the Government were pleased to change the mode of levy from area basis into one of on capital value ~~basis~~ basis in G.O.Ms.No.258 L.A.D. dated 14th February 1949 and this tax is being levied accordingly.

not put up

P.T.O

C1

From
Janab Syed Hussain Sahib, B.A.,
Commissioner,
Aruppukottai Municipality,
ARUPPUKOTTAI.

To
The Secretary to Government,
Education and Public Health
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Fort St. George,
Madras

Through
The Chairman,
Municipal Council,
ARUPPUKOTTAI.

1 NOV 1949

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82656 pp3-4 infra

pages 3-4 infra

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pp3-4 infra
A.p.4 infra

2

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not printed

P.T.O

Based on the demand for the I half year of 1949-50 under this head the receipts are Rs.6450/- under general property tax and Rs.1612/- under Education tax per annum. Thus there is reduction of revenue in this head to the extent of Rs.51170/- under the general property tax and about Rs.12793 under Education tax per annum.

4. As recommended by the Government in their order referred to above, the rates of license fee were reduced and the income from this source was diminished by about Rs.6000/- per annum.

5. On the representations of the agricultural public of this Municipality the Government were pleased to recommend the reduction of the Municipal limits and the council has resolved accordingly. The present municipal limit is thereby reduced by one half and almost all the arable lands excluded from the Municipal limits. About a sum of Rs.2000/- under the Agricultural land tax and about a sum of Rs.8000/- under the surcharge on registration duty is expected to be foregone per year.

I beg to submit that while the municipality has shouldered additional committments by taking over the management of four Elementary Schools as stated above* its receipts under all heads put together. Elementary education being a primary need sufficie funds have to be found to meet the expenditure on it. Any further reduction and especially in the Education tax will be only harmful.

Under the circumstances I beg to report that in view of the heavy reduction in receipts noted above, it is not possible to give any reduction in the rate of education Tax.

*. there has been a reduction of about Rs 1,00,000 in

Rk/25-10-49.

COMMISSIONER. 26/2

A / Copy submitted to the Secretary to Government, Local Administration Department, Fort St. George, Madras, through the Inspector of Municipal Councils and Local Boards, Madras.

Inwarded

29/10/49

Chairman.

84656

48750-A
15-11-49

LOCAL ADMINISTRATION DEPARTMENT
50517
22 NOV 1949
V
SECRETARIAT, MADRAS

E&P. H(9)

L.A. may be requested to say whether the copy referred to at 'A' above has since been received by them from the Inspr. of M.Cls. & L.Bds. and, if so, what the Inspr's. remarks on the Commr's. letter are.

2. In the circumstances stated by the Commr., there seems to be no justification for reducing the rate of education tax. L.A. may please offer their remarks on this point also.

19/11/49

o/p 19/11/49

BM 21/11/49 LA

E&P. H. No.
84656/49-1-G.Ed
22.11.1949

GOVERNMENT OF MADRAS.

Abstract.

TAX - Property . Aruppukottai Municipality - levy on agricultural lands etc. and Abnormal increase - complaints - orders passed.

LOCAL ADMINISTRATION DEPARTMENT.

G.O.No.Ms.1027.

Dated 17th May 1949.

Read the following:--

Memorandum dated 4th January 1949 from the ryots residing in Aruppukottai Municipality.
Mahazar dated nil from the public of Aruppukottai Municipality
Letter from the Special Officer, Aruppukottai Municipality Roc.No.273-48-C1 dated 30th December 1948.
Letter from the Special Officer, Aruppukottai Municipality, L.Dis.No.645-49 dated 5th February 1949.
Letter from the Collector of Ramnad Roc.B1-1016-48 dated 16th February 1949.
Letter from the Deputy Inspector of Municipal councils and Local Boards, Southern Range, L.Dis.No.1376-49B dated 23rd February 1949.
Letter from the Inspector of Municipal Councils and Local Boards, L.Dis.No.3648-49 dated 5-3-1949.
Petition dated 28th March 1949 from the President, Tax-payers Association, Aruppukottai.
Petition dated nil from the public of Aruppukottai.

Order:

The following orders are passed on the petitions received from the ryots and the public of Aruppukottai Municipality complaining against:-

1. the levy of property tax on--
    (a) agricultural lands, and
    (b) threshing floor, fodder ground and mannure pits in the municipality; and
2. the abnormal increase in the taxes and fees levied in the Municipality.

(2) Item (i)(a) LEVY OF PROPERTY TAX ON AGRICULTURAL LANDS:- It is reported that the owners of agricultural lands have been exempted with the sanction of the Collector of Ramnad under section 117 of the Madras District Municipalities Act, 1920 from payment of property tax on the said lands in the municipality. The grant of such exemption has resulted in the lands which were being assessed to lands and education cesses prior to the constitution of the municipality escaping from taxation for local body's purpose altogether. Government consider that this is not proper. The Collector of Ramnad is requested to cancel the exemption granted to the owners of agricultural lands from payment* in cases where the assessments are less than eight annas per half year. The question whether the agricultural lands should be excluded from municipal limits should be left to the elected municipal council for consideration.

(3) Item (i)(b) LEVY OF PROPERTY TAX ON THRESHING FLOOR FODDER GROUND AND MANURE PITS: Lands used bona fide for these purposes may be assessed as agricultural lands, if they are assessed to land revenue and those classed as poramboke (village site etc.) and not assessed to land revenue may be exempted ~~exempted~~ from property tax.

(4) ABNORMAL INCREASE IN THE TAXES AND FEES: The total rate of property tax fixed after the constitution of the municipality is $11\frac{1}{4}$ per cent per half year as against 4 1/16 per cent per half year before the municipality was constituted. The Deputy Inspector of Municipal Councils and Local Boards has suggested the reduction of the rate of:--

* on the said lands in the Municipality except

(a) general property tax by 1/2 per cent per half year;

(b) water and drainage tax by 1/2 per cent per half year; and

(c) education tax from 25 per cent to 12½ per cent of property tax.

A So far as the question of the reduction of the rate of education tax is concerned, the Special Officer is requested to report to the Government in the Education and Public Health Department on the financial aspects of the proposal to reduce the rate of the tax. Government have no objection to the proposals for the reduction of the rates of the general property tax and the water and drainage tax to the extent recommended by the Deputy Inspector. The Special Officer is requested to take steps to reduce the rates of the general property and the water and drainage taxes accordingly; but he is informed that the reduction cannot be given retrospective effect. However until the proposed reduction is given effect, the assessees may be exempted from the payment of the difference between the taxes at the existing rates and the reduced rates.

As regards licence fees, the Special Officer is requested to revise the rates of fees bearing in mind the fact that the licence fees ~~are~~ ~~bearing in mind the fact that~~ are intended to cover the cost of supervision etc. only and not to increase the revenues with a view to balancing the budget.

(BY ORDER OF HIS EXCELLENCY THE GOVERNOR)

RAJAIAH D.Paul,
Secretary to Government.

/True Copy/

--

Hussain 26/10.
COMMISSIONER,
Aruppukottai Municipality,
ARUPPUKOTTAI.

Rk/25-10-49.

½
26-x-49

L.A.D.(E).

Please see the note of E.& P.H. on p.2 ante.

2. The copy of the leter on pp.1-2 cf sent thro' the Inspector of Ml.Cls. & Local Boards is at (E). The Inspector has offered no remarks.

(Z) p9 nf

3. According to the E.E. Budget of the Aruppukottai Municipal Council for 1949-50 the ordinary receipts exceed the ordinary expenditure by Rs.8,160. If the education tax be reduced from 25% of the property tax to 12½ per cent, the reduction in receipts will be Rs.26,000, which will result in a deficit of Rs.18,000 in the E.E. Account.

para 2 of G.O. Ms. 1027 LA dt 17-5-49
(B)

4. The question is whether this deficit can be met from the General Account. The Commr. has not given figures to show the exact reduction in revenue under the Genl. Account ~~ordinary~~ only as a result of the orders in G.O.No.1027-L.A., dated17-5-49. Evidently the figures given in paras. 2, 3 and 5 of his letter relate to the reduction in property tax under all heads of account. Definite information on this ~~pmm~~ point may be called for. On a rough estimate the reduction in revenue in the Genl acct alone may be estimated at Rs.53,000. According to the B.E. for 1949-50, the ordinary receipts under the General Account exceed the expenditure by Rs.70,200. This will be reduced to Rs.14,000 if the above reduction is taken into account and if a sum of Rs.~~3,000~~ 3220 is diverted to Lighting Account to balance that Account as ordered in para 3 of G.O.No.585-L.A., dated 23-3-49. Further some provision may be required every year for capital expenditure under Ele. Edn. There is also the point that the budget figure may be over-estimated.

(B)

State at (A)

para 17 on p4 nf (Z)

70200
53000
17200
3220
13980 or 14000

nearly (Z)

vide last sentence of para 17 on p4 nf in (Z)

6 84656/49 9

over-estimated. In the circumstances it would be safer not to reduce the education tax. However it is for consideration whether the question may not be examined with reference to the old R.E. for 1949-50 + B.E for 1950-51 which are due with Govt by now.

The file may be ~~sent~~ returned to E.& P.H.

Thro' A
[illegible]
.XII.

Kr
.12.49

A

E & P H may consider ~~the question~~ this case after ~~the~~ the R.E. for 1949-50 and B.E for 1950-51 are received. These estimates are now overdue and shd be received soon.

13/12/49

E & P H

14/12

9799

16 DEC 1949

E&PH (C1).

Lr. D.V.O. 50517-C-48-1
16-12-49

Please see the LA note at pp 5-6 above. The suggestion at 'A' above may be accepted. The Elementary Education Fund Budget for 1950-51 of the Aruppukottai Mplty has not yet been received. This may lie over till 27-1-50 ~~or~~ till the receipt of the Budget, whichever is earlier.

KA
15/12/49

16/12/49

O.P.
16/12/49

The Budget has not yet been received. This may continue to lie over till 15/2/50

KA
29/1/50

31/1/50

O.P.
31/1/50

A draft reminder to the Commr, Aruppukottai Mplty is submitted for approval.

KA
22-2-50

22/2/50

O.P.
22/2/50

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5 7

C.no: 84656/49

E&PH(C1)

54/2

B.E. for 1950-51. Elementary Education. Aruppukottai Municipal Council – Submission

Memo No: 84656/49-2C, Edn. Dt 22-2-1950

The Commissioner, Aruppukottai Municipality is requested ~~is~~ to expedite the submission of the Elementary Education Fund Budget of the municipal council for 1950-51 through the Director of Public Instruction

To
The Commr, Aruppukottai Mplty
(through the CEE)
Copy to the DPI

24/2

KA
22/2/50

O.P.
24/2/50

22/2/50

6 9

.no: 84656/49

Edn (D)

B.E. for 1950-51 - Elementary Education - Aruppukottai Mpl Cl - Submission -

6

Ref: Govt memo no: 84656/49-2C, Edn dt 22/2/50

Memo No.: 84656/49-2-D Edn dt. 29.3.50

The Commr, Aruppukottai Mplty is requested to expedite the DPI reply to the Govt memo cited.

KN
28/3/50

29/3/50

March

To
the Commr,
Aruppukottai
Mplty (through
the DPI)
copy to the DPI

38

11.

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.
Rop.No.114-B3/49-50 dated 23-2-1950.

Sub: Budget Estimate for 1950-51 - Elementary Education Fund - Municipal Council, Aruppukottai.
Ref: From the Commissioner, Pdl.No.43/49 dated 31-12-1949.

***

Submitted.

2. Revised Estimate for 1949-50. No grant under Section 37 of the Municipal Elementary Education Act seems to have been sanctioned to this Municipal Council. The credit taken for Rs.1200/- should be transferred to "Government Grant under the proviso to Section 37 of the Municipal Elementary Education Act."

3. 3 Schools are in need of better accommodation.

058

4. Equipment is inadequate in 4 schools.

5. Two schools should be provided with gardens and the existing gardens ~~and~~ in three other schools better maintained.

6. 3 schools have not been provided with play grounds.

for Director of Public Instruction.

To
The Secretary to Government,
Education and Public Health Department,
Fort St. George, Madras.

Copy to B2 Section 3 copies.
BR,25-2.

Reo 25/2. 11/25/2

8

13

Aruppukottai, 31-12-49.

DIRECTOR OF PUBLIC ... MADRAS
5 - JAN 1950

Pl 11403/4/50

875

From
Janab Syed Hussain Sahib, B
Commissioner,
Aruppukottai Municipality,
Aruppukottai.

To
The Secretary to Government,
Education & Public Health Departm
Fort St. George,
Madras

8

Through
The Director of Public Instruction,
Madras

Through The Chairman, Municipal Council, Aruppukottai

PDL.No.43/49 dated 31-12-49.

Sir,

Sub: BUDGET ESTIMATES - 1950-51 - Aruppukottai Municipality - Elementary Education Funds - submitted.

I beg to submit herewith the Revised Estimate for 1949-50 and the Budget Estimate for 1950-51 on the Elementary Education Fund Account of this Municipality in the prescribed form and request that the same may kindly be approved. A copy of my note to the Council dated 21-12-49 (explaining the features of the Revised Estimate and the Budget Estimate) together with a copy of the Resolution of the Municipal Council No.167 dated 23-12-49 is also submitted herewith.

Forwarded
8.7.50
Chairman

94

Hussain
31/12
COMMISSIONER

RK/31-12-49.

Encls: Budget in duplicate.

Copy to the District Educational Officer, Ramnad at Mathurai with a copy of the Budget.

[illegible]

EXPENDITURE.

Actuals of 1948-49. Rs.	Revised estimates for 1949-1950. Rs.	Heads.	Budget estimate for 1950-51. Rs.	Remarks.
		ORDINARY.		
		1. Staff-		
5193	18650	Salaries and allowances-Pay	20000	
558	11400	Masters: Dearness allowance	11800	
	650	Clerks and Servants	650	
168	1350	Dearness allowance	1350	
	600	Contribution to provident Fund	1000	
		Travelling allowance.		
		Stipends of teachers sent for training.		
		2. Contingencies and equipment-		
585	2600	Contingencies-House rent	3100	
216	1500	Other items.	1000	
		Equipment:		
-	-	Furniture and apparatus	500	
		Library books and maps	500	
		Other items	500	
		3. Prizes and scholarships		
		4. Repairs to buildings.		
		5. Interest on and repayment of debt.		10
		6. Investments made.		
6720	38750	Total, Ordinary charges.	40400	
		CAPITAL.		
—	—	1. Land and buildings.		
		2. Equipment--		
2460	-	Furniture and apparatus	1000	
		Library books and maps		
		Other items.		
		3. Investments made		
	Nil	Total capital charges.	1000	
-[illegible]180	-3600	Closing balance	+280.	

Rk/29-12-49.

COMMISSIONER.

11

19

ARUPPUKOTTAI MUNICIPALITY.

The Budget should be accompanied by a statement containing particulars under the following heads:-

---

	Number of schools having as the highest cl								
	Eighth standard	Seventh standard	Sixth standard	Fifth standard	Fourth standard	Third standard	Second standard	First standard	
1. No. of schools on the date of submission of the Budget.	1	-	-	5	-	-	-	-	
2. No. of schools proposed to be opened in the ensuing year.	-	-	-	-	-	-	1*	-	At Ramasamipuram

3. Total No. 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 No. of teachers in each scale.
4 Secondary Grades.
39 Higher Grades.

4. No. 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.
Two Higher Grade and One Secondary Grade for the existing schools and Two Higher Grade Teachers for the new school at Ramasamipuram.

(1)

5. If the pay of existing teachers is proposed to be revised the total No. 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.

31/12
COMMISSIONER,
Aruppukottai Municipality.

Rk/30-12-49.

31/12

12

21

APPENDIX.1.

BUDGET ESTIMATE OF THE ELEMENTARY EDUCATION FUND 1950-51.

Aruppukottai Municipality.

Summary.

1	Opening balance 2	Receipts. 3	Expen-diture 4	Closing Balance. 5
	Rs.	Rs.	Rs.	Rs.
I. Ordinary	-3600	44280	40400	+280
II. Capital	--	1000	1000	-

12

Rk/29-12-49.

21/12
COMMISSIONER.

31/12

ARUPPUKOTTAI MUNICIPALITY.

13

Schedule of Elementary Education Establishment of the Aruppukottai Municipality accompanying the Budget Estimate for the year 1950-51.

S.No. 1	Name 2	Scale of pay. 3	pay 4	D.A. 5	Total P.M. 6	Total per 7
I. MUNICIPAL MUSLIM HIGHER ELEMENTARY SCHOOL FOR BOYS:						
1.	A.Doraisami Iyer.	40-1½-55-2-75	50-8	22	72-8	870
2.	M.Soosaimariam	-do-	44-8	22	66-8	798
3.	M.C.Subbiah Pillai	30-1-45	35-0	19	54	648
4.	S.P.James Gurupatham	-do-	36-0	19	55	660
5.	K.L.Mohaideen Patcha Labbai	-do-	36-0	19	55	660
6.	I.Sikkandu Patcha Lebbi	-do-	33-0	19	52	624
7.	M.Kader Patcha Lebbai	-do-	34-0	19	53	636
8.	M.Abbas	-do-	34-0	19	53	636
9.	S.Rayappan	-do-	32-0	19	51	612
10.	U.Rajiah	-do-	32-0	19-	51	[illegible]
11.	Abdul Gaffoor P.V.I.	Rs.10/- fixed	10-0	18	28	[illegible]
12.	R.Ramasami Thevar - Peon	16-½-25	16-8	18	34-8	
II. CHOCKALINGAPURAM BOYS SCHOOL						
1.	P.Subbusami Rao	40-1½-55-2-75	53-8	22	[illegible]	
2.	M.Paramanandam	30-1-45	36-0	19	55	
3.	S.Velayutham	-do-	36	19	55	
4.	A.V.Ramasami Iyer	-do-	36-0	19	55	
5.	S.Sankaranarayana Pillai	-do-	37-0	19	56	
	K.S.Devasirvathan	-do-	36-0	19	55	
7.	K.Rengasami	-do-	34-0	19	53	
8.	R.Gopal Naidu	-do-	34-0	19	53	
9.	A.Balakrishnan	-do-	33-0	19	52	
10.	A.Sundararajan	-do-	31-0	19	50	
11.	R.Srinivasan	-do-	33-0	19	52	
12.	Gnanatheepam Gurupatham	-do-	34-0	19	53	
	G.Nesamony Ammal	-do-	34-0	19	53	
	Pushpamani Rathnam	-do-	33-0	19	52	
	V.Raman Chettiar Peon	16-½-25	16-8	18	34-0	
III. MUSLIM GIRLS SCHOOL:						
1.	Zainab Bibi	30-1-45	33-0	19		
2.	Santham Asirvatham	-do-	34-0	19		
3.	Gnanasoundaram Rajiah	-do-	31-0	19		
4.	G.Rajamony	-do-	34-0	19		
IV. HINDU GIRLS SCHOOL, SOUTH STREET:						
1.	Grace Devasirvatham	30-1-45	36-0	[illegible]		
2.	Mary Gnanammal	-do-	36-0	[illegible]		
3.	Maria Packiam	-do-	33-0	19		
4.	S.Rajamony	-do-	31-0	19		
5.	Guruvammal conductress	Rs.4/- fixed	4-0	18		
V. MUNICIPAL GIRLS SCHOOL PULIAMPATTI;						
1.	Pakyam Gnanamuthu	40-1½-55-2-75	43-0	22	65	
2.	K.Bathuma Abdurrahman	30-1-45	32-0	19	51	
3.	K.Ananthum	-do-	32-0	19	51	[illegible]
4.	A.G.Sellammal	-do-	31-0	19	50	[illegible]
5.	Gnanamony Gurusami	-do-	31-0	19	50	[illegible]
6.	Pakyathammal - conductress	Rs.5/- fixed	5-	18	23	[illegible]
		c/o.	1356-8	805	2161-8	[illegible]

13

VI. MUNICIPAL GIRLS SCHOOL CHOCKALINGAPURAM

		B/f1356-8	805	2161-8	25838
1. A.Nesamony Amirtharaj	30-1-45	32-0	19	51	612
2. Jamimal Arumainayagam	-do-	32-0	19	51	612
3. Gnanapoornam Rajasundaram	-do-	32-0	19	51	612
4. Ponnuthai Jayaraj Victor	-do-	32-0	19	51	612
5. V.Seeniammal	-do-	31-0	19	50	600
6. Ponnammal - conductress	Rs.5/- fixed	5-0	18	23	276
Grand Total	Rs.	1520-8	918-	2438-8	29262

Pay of all Existing Higher and Secondary Grade Teachers per mensem including peons and conductress as per schedule.	Rs. 1520-8-0
-do- Dearness allowance for the above staff	918-0-0
Duty allowance to two Headmasters at Rs.5/ and 2 each and 4 Headmistresses at Rs.2/- each per month.	15-0-0
Provident Fund contribution to all teachers only per month	95-0-0
Total cost per month.	2548-8-0
-do- per year.	30582.
Add: for leave salary etc.	868
	31450
Add: for additional staff one Secondary Grade teacher in the scale of 40-1½-55-2-75 and 4 higher trained teachers in the scale of 30-1-45 for the existing schools and the school to be opened newly at Ramasamipuram village (40 x 1 x 12 and 30 x 4 x 12) pay alone	1920
-do- dearness allowance	1164
Add: for 1 conductress at Rs.4/- fixed	48
-do- Dearness allowance 18/-	216
	34798 or 34800

14

COMMISSIONER, 31/12
ARUPPUKOTTAI MUNICIPALITY.

Rk/30-12-49.

31/12

15

ARUPPUKOTTAI MUNICIPALITY.

Note to the Council on the Elementary Education Budget for the year 1950-51.

This town was constituted into a Municipality from 1-4-48. As a Panchayat Board, it was maintaining two girls schools. Under the orders of the Government in G.O.No.Ms.2147, Education, dated 5-7-49, the four elementary schools maintained by the District Board, Ramnad within the area of this municipality were transferred to the management of this council with effect from 1-4-1949. The transfer of management actually took place on 1-8-1949. All these District Board schools were located only in rented building and the total monthly rent paid was Rs.117/- The services of 34 teachers, 2 peons and one conductress were transferred to this Municipality. The expenditure incurred by the District Board from 1-4-49 to the date of assumption of charge of these schools i.e. 1-8-49 has to be met by this Council under the orders of the Government. A sum of Rs.1,200/- alone is sanctioned as subsidy towards the cost of maintenance of these four schools in G.O.No.1754, Education, dated 27-5-1949.

REVISED ESTIMATE 1949-50 -RECEIPTS AND CHARGES.

The revised Estimate for the year 1949-50 opened with a minus balance of Rs.9,182/- For the first time education tax was levied at 25% of the property tax from 1-10-48. But actually bills were not issued during the II half year of 1948-49 and hence there was no income at all during 1948-49. Government passed orders on the budget estimate of the Elementary Education funds in G.O.No.Ms.936, Education, dated 1-4-49 for the year 1949-50 and according to the then position the opening balance was expected to be Rs.10,150/- But instead, the Revised estimate for 1949-50 actually opened with a minus balance of Rs.9182/- Further a sum of Rs.54,260/- was expected as Education tax during 1949-50 but in reality only a sum of Rs.47,000/- would be realised as gross Education Tax which included arrears of Rs.13,000/- relating to II/1948-49. After deducting collection charges, the net amount realisable is only Rs.41,130/- The reason for the reduction of Education tax is due to the fact that vacant site tax which was originally levied on area basis at Rs.12-8-0 for every 320 sq.yards was not actually levied on that basis but was modified to capitalvalue basis due to the agitation of the public of this town. Hence there was reduction in income. The Government grant of Rs.1200/- has also been taken into account. The total receipts for 1949-50 amounted to Rs.42330/- and the expenditure to Rs.36,750/- leaving a minus balance of Rs.3600/- Provision is made for payment of the expenditure incurred by the District Board Ramnad from 1-4-49 till the date of taking over charge of the four Elementary Schools by the Municipality. No capital expenditure is proposed during the year 1949-50.

BUDGET ESTIMATE 1950-51.

15

The Budget Estimate opened with a minus balance of Rs.3600/- A sum of Rs.39,000/- is expented to be the gross receipts under Education Tax and deducting collection charges, the net receipts under this head would amount to Rs.33080/- This is a compulsory Education area. Government is only paying a sum of Rs.1200/- as subsidy. No equal contribution is paid by the Government towards Education Tax levied under the provisions of Elementary Education Act. Unless Government are pleased to contribute at least 1½% rentals towards education tax as in the case of other municipalities, it is not possible to balance the budget by a new municipality which has been suddenly asked to maintain 4 big elementary schools previously under the management of the District Board, Ramnad. So credit has been taken for a sum of Rs.11000/- under this head. The council is requested to resolve accordingly and request the benign Government to kindly sanction this amount without which there is no possibility of balancing the budget. After the Toll-compensation amount is sanctioned to this Municipality, which is pending orders of the Government, the contribution from General Account can be fixed. The total receipts would amount to Rs.45,280/- and expenditure to Rs.41,400/- both under ordinary and capital leaving a plus balance of Rs.280/- provision is made for additional staff in the existing schools viz. 1 secondary grade and two higher grade teachers and for opening a new school at Ramasamipuram a neglected locality of the municipality. Only necessary items of expenditure are included under equipment and other items. The budget estimate for 1950-51 as prepared is commended to the council for adoption and the submission to the Government for approval through the Director of Public Instruction, Madras.

31/12/49.
COMMISSIONER,
ARUPPUKOTTAI MUNICIPALITY.

Rk/31-12-49.

31/12

Extract of the proceedings of the Aruppukottai Municipal Council, dated 23-12-49.

Council to approve the Budget Estimate relating to the Elementary Education Fund for the year 1950-51 and Revised Estimate for 1949-50.

Resolution No.167 The Budget and the Revised Estimate are approved with the following amendments:-

Since the expenditure under Elementary Education is expected to be Rs.40,400/- and the Government Grant now paid is only Rs.1,200/- it is resolved to request the Government to grant contribution at 1½% rentals under Education tax to enable the council to meet the heavy expenditure under this account and to take credit for this anticipated grant in the Budget.

Sd.M.D.RAMASAMI,
Chairman,
MunicipalCouncil.

/True Extract/

16

31/12
COMMISSIONER,
ARUPPUKOTTAI MUNICIPALITY.

RK/30-12-49.

31/12

17 9 31

From
Janab Syed Hussain Sahib, B.A.,
Commissioner,
Aruppukottai Municipality,
Aruppukottai.

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

ASSISTANT SECRETARY
29 MAR 1950
5085
EDUCATION DEPARTMENT

Through
The Chairman,
Municipal Council,
Aruppukottai.

Roc.C.1.11449/49 dated 23-3-50

Sir,

Sub: Education - Elementary - Aruppukottai Municipality - contribution - under Education Tax for the year 1948-49 requested.
Ref: Government order No.Ms.2411, Education, dated 22-9-48.

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pp.23 (A)

I beg to submit that in the orders quoted above, Government were pleased to direct this Municipal council to levy Education Tax at 25% of the property tax per half year with effect from 1-10-1948. In other words this levy was ordered from the second half year of 1948-49. On receipt of representations by Tax payers, the bills (property Tax) for the IInd half year of 1948-49 were not issued during that half year. This has reference to Government Memorandum No.213/49/2-A, L.A., dated 7-2-49. Final orders were passed by the Government only during the year 1949-50 - Vide G.O.No.Ms.1027 L.A., dated 17-5-49. The property tax bills for the II half year of 1948-49 were actually issued only during the Ist half year of 1949-50 and Education Tax for that period was realised only during the current year. Excluding the agricultural lands, Education tax realisable as per the demands both under House Tax and Vacant Site Tax amounted to Rs.17429/- for the 2nd half year of 1948-49 of which nearly Rs.16000/- has already been realised under Education tax till now.

2. This is a newly constituted Municipality from 1-4-48. Previously as Panchayat Board, it maintained only 2 elementary schools. The four District Board schools within the Municipal limits have also been handed over to this Municipality from 1-4-49. Hence annually an amount of Rs.40000/- has to be spent over these schools. This is a compulsory education area. The Government are paying only Rs.1200/- as subsidy for the maintenance of these schools. The Deputy Inspector of Municipal councils and Local Boards, Southern Range who visited this Municipaity in the end of 1949 has remarked that the Elementary Education fund will not be self supporting unless contribution from Government under Education Tax is received. (copy enclosed).

12

In view of these facts the council in its resolution No.275(3) dated 25-2-50 (copy enclosed) resolved to request the Government to sanction grant for the year 1948-49 since the tax is levied from the IInd half year of 1948-49. As the bills were actually issued during the year 1949-50 and collections are going on, Government could not be addressed earlier for payment of this contribution under Education Tax. The amount of tax for a rate of 1% comes to Rs.8200/- in this Municipality. At 1⅓% rentals it would amount to Rs.10933/- or Rs.11000/- which amount at least may kindly be sanctioned as contribution to Education Tax as a special case since it is a new Municipality which cannot bear such heavy expenditure under Elementary Education to start with.

forwarded

Early orders are solicited.

25.3.50
Chairman

COMMISSIONER. 23/3/50.

Copy to the Director of Public Instruction, Madras,
for favour of kind information.
Encl: 2.

Copy of remarks of the Deputy Inspector of Municipal councils & Local Boards, Southern Range, Tiruchirapalli.

III EDUCATIONAL INSTITUTIONS:

B. Elementary Education. Till 31-7-49 the council was maintaining two elementary schools for girls. After 1-8-49 four District Board schools were transferred to the management of this Municipality. This is a compulsory education area. The council is levying 25% surcharge as education tax on properties. The elementary education fund will not be self supporting as commended by the audit department. No contribution also has been fixed to the elementary education fund from the general funds. Unless early steps are taken for necessary contribution from the Government under Education Tax and contribution from general funds, the fund will not be self supporting as the expenditure is expected to be Rs.40,000 annually.

/True Copy/

Rk/23-3-50.

COMMISSIONER. 28/3

Aruppukottai Municipality.

Extract of the proceedings of the Aruppukottai Municipal council held on 25-2-50.

The Inspection notes of the Municipality for the year 1949 by the Deputy Inspector of Municipal councils and Local Boards, Southern Range, Tiruchirapalli to consider the following points by the municipal council, Aruppukottai.

x x x x

3. To request the Government to sanction contribution under Education Tax.

Resolution No.275. (3) Resolved to request the Government to sanction grant for 1948-49 II half.

Sd.E.D.Ramasami,
Chairman,
Municipal council.
Aruppukotai.

/True Copy/

28/3

COMMISSIONER,
Aruppukottai Municipality.

23.2.50

I.403 20 3

From

Sri. C.E.Rangavadivel, B.A.,B.L.,
Special Officer,
Aruppukottai Municipality,
Aruppukottai, Ramnad District.

P.P
14
30.7.48

To

The Secretary to Government,
Education and Public Health Departments,
Fort Saint George,
Madras.

Through

The Examiner of Local Funds Accounts,
Madras.

R.O.C. No. 2606/48-G, dated 27.7.1948.

Sir,

Sub. - Tax--Education tax-Levy in Municipality areas-Particulars- submitted.

p.19 (11)

Ref. - G.O.Ms.No.1606(Education) dated 22nd June 1948.

The Aruppukottai Municipality was newly constituted with effect from 1-4-1948. In M.C.R.No.93 dated 22.7.48 it has been proposed to levy education Tax in terms of para 1 of the Government order referred to above and as given below. The rate of Property tax proposed to be levied in this Municipality is also furnished below. This proposed rate of education tax is expected to bring in a revenue of Rs.24,000 per annum, one percent of taxation being Rs.8000.

p.19(11)

	Rate of Tax proposed per half year on		
Class of Tax.	Buildings and Lands occupied by or appurtenant to Buildings.	Lands other than those occupied by or appurtenant to buildings or exclusively used for agricultural purposes.	Lands exclusively used for agricultural purposes
Property Tax for General purposes	5% of the annual value	Rs.0-10-0 per 320 sq.yards or part thereof	20% of the annual value of lands as calculated in accordance with the provisions of section 78 of the Madras Local Boards Act 1920 as amended
Education Tax	25% of the Property Tax	25% of the Property Tax	25% of the Property tax

20

C.E. Rangavadivel
28/7.48.
Special Officer.

S.V.28.7.

28.7.48.

Copy to the District Inspector of L.F. Accounts, Ramnad, at Madura with reference to his L.F. No. 370/48 dated 22.7.48.

P.T.O.

Submitted

2) This may be filed with P.P. and report from ~~a~~ remaining municipality may be awaited /o/.

4.8.48

O.N.

Another report below

4.8.48

21

Extract from L.A. note file regarding the E.E. Budget of 'Aruppukottai' Mplty! —

Para 8 (ii) :— The estimates provide for no contribution from the General Acct. to the E.E. Acct. The E.E. Acct. for 1949-50 is expected to close with a deficit of Rs. 3600/-. The council may be asked to avoid this deficit by contributing an equal amount from the General Acct. to the E.E. Acct. No contribution will be necessary in 1950-51 as the E.E. Acct. is expected to be self-supporting in that year.

General financial position :— The general financial position of the M.C. is satisfactory. The total rate of property tax in the Mplty is 20% (including an Edn. tax of 25% of property tax i.e. 4%.)

Exp. H (E)

Para 8 (ii) :— This Dept. may agree with L.A.

I.B.M.
6-2-50.

21

Schedule of taxation levied.

Edn Exps who levies but no Collection to no [illegible]

		B	V	A
Property tax for General purposes.	9	4½ % of annual value	¼% of the capital value	5% of the annual value
Lighting tax	2	1% do	1/16% "	1½%
Scavenging tax	3	1½%	1/16%	1½%
water & Drainage tax	2	1%	¼%	nil
Total	16	8%	5/8%	8%
Edn. tax at 25% of the Property tax	4	2% 4	~~3/~~ 5/32%	2%
	20	10%	25/32%	10%

C. no: ~~84650/49~~ 58/50.

Edn (A)

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

pp1-2 cf

From The Commissioner, Aruppukottai Municipality
No: 273/48 dt. 25-10-1949

p63 cf
15/6

From The Commissioner, Aruppukottai Municipality
No: 43/49 dt. 31-12-1949

p11 cf

From The Director of Public Instruction
No: 114./49-50 dt. 23-2-1950

p31 cf

From the Commissioner, Aruppukottai Municipality
No: 11649/49 dt. 23-3-1950.

Order No: 1798. Edn dt. 15/6/50.

Ms

The ~~R.E~~ 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, Aruppukottai:—

2. R. E for 1949-50:-

pp15-17 cf

~~[illegible]~~ The R.E as framed by the Council is approved.

22

3. B. E for 1950-51:-

(i) 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 Edn tax upto a maximum of 2½% of property rentals, if the maximum rate of Education tax levied in the municipality is 5% of property rentals. ~~Accordingly~~, The Council will be eligible for Contribution at 50% of the proceeds of Education tax. The municipal Council, Aruppukottai is permitted to take credit for an amount of Rs16,000 under Section 37 of the Elementary Education Act. ~~[illegible]~~ The Council may submit proposals

36

through the Examiner of Local Fund Accounts in due course for the Government Contribution under Section 37 of the Elementary Education Act in respect of the Education tax realised in 1949-50.

(ii) The Council is permitted to incur a capital expenditure on furniture and apparatus of Rs 1,000.

p 12 cf

(iii) The Government do not consider it ~~necessary~~ justifiable to reduce the rate of Education tax levied within the municipal area from 25% ~~of property tax per annum~~ to 12½% of property tax per annum.

p 1 cf

(v) The sanctioned budget will be as shown in the Annexure below.

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

27/5/50
o/p 30/5/50

31/5/50

Annexure
p 5 infra.

D/F.W.F. 19/6

To
✓The Commr.,
Aruppukottai Municipality
(through the Collr.)
[with a copy of paras 3 to 6 on p 11 cf
✓The D.P.I.
✓The Ex. of L.F. Accts
✓Copy to LA
38/cs.

NAC: (i) Government Contribution under Section 37 of the Elementary Education Act:- Attention is invited to the Commissioner's letter on p 31 cf. The rate of Edn tax in this municipality is 4% of p.v. or 25% of property tax per annum. According to the recent decision of the Government, the Council will be eligible for a contribution of 2% of p.v. (ie) 50% of the proceeds of Edn tax. The Council may be informed accordingly. It may ~~(iii)~~ also be permitted to take credit for an amount of Rs 16,000 under this head. The Council may also be asked to submit proposals

11,000
5,500
16,500
or 16,000 apply

D 23 37

through the Examiner of Local Fund Accounts in due course for ~~the~~ Govt contribution in respect of the Edn tax realised in 1949-50.

(ii) Attention is invited to the note of this Department on p 2 ante and the LA note on pp 5-6 ante. The proposal to reduce the rate of Education tax from 25% ~~of property tax~~ to 12½% of property tax per annum would bring in a deficit of more than Rs 15,000. The Council will be deprived of an additional income of Rs 5,000 under Section 37 of the Elementary Education Act, according to the recent decision of the Government. Moreover, this is a newly constituted municipality. In the circumstances, there appears no justification for the reduction of Education tax at present. The Council may be informed accordingly.

x ?

p 1 cf

(iii) Subject to orders, the draft on pp 1-2 ante is for approval. LA may see it before issue.

Edn. U.O. 58/50-1 D.
31-5-50

27/5/50
o/p 30/5/50

31/5/50

LA
23

L.A.D (c)

LOCAL ADMINISTRATION DEPARTMENT
22745
1 JUN 1950
SECRETARIAT, MADRAS

May be perused & returned to Edn.

9/6/50 Edn

8/6/50 8-6-50

ASSISTANT SECRETARY
12 JUN 1950
15258
EDUCATION DEPARTMENT

Edn (D)

The draft order on pp. 1-2 ante may now issue.

L.A. U.O. 22745-C.1 dt
10-6-50.

13/6.
13/6/50

14/6/50

40

8

25

41

I

Receipts
A-[illegible] a/c 117060
Vacant land tax – 23048 ⊗

Balance 94012
at 5% for half year

Reduction at ½ percent = $\frac{94012}{10}$
= 9401

⊗
Vacant land tax 57620 pay
To general a/c $\frac{57620 \times 4}{10}$
= 23048
see col 3 on p21 of ②

II Reduction 51170 pay
Portion relating to gen a/c
= $51170 \times \frac{5}{9}$ = 28430 — col 2 on p21 of ②

III Agricultural lands
$2000 \times \frac{5}{8}$ = 1250 — col 4 on p21 of ②

I	As a result of reduction of general property tax by ½ p.c.	9,400
II	Vacant land tax (general account only)	28,430
pay	Licence fees	6,000
pay	Registration duty	8,000
III	Exclusion of agricultural lands.	1,250
		~~52,480~~
		53,080

KW
6.12.49

28