

GOVERNMENT OF MADRAS

EDUCATION 1950 DEPARTMENT.

SERIES. M S.

clm
100

G.O. No. 2242. Edn.

DATED. 9. 8. 1950.

==

14

Sub

[DESPATCH ABSTRACT]

B. E. for 1950. SI. Elementary
Education Fund Municipal Council,
Vaniyambadi. Orders Passed.

~~~~~





Local Administration Department.

By Regd Post with acknowledgment

From  
Sri.D.S.Naoroji,  
Commissioner-Delegate,  
Municipal Council,  
Vaniyambadi.

To  
The Director of Public  
Instruction,

161406



MADRAS.

23 DEC 1949

R.O.C.B.1.6813/49

Sir,

Sub: Budget Estimate - 1950--51 - Elementary Education Funds -  
Vaniyambadi Municipal Council - Submitted.

\*\*\*

I forward herewith, in duplicate, the Elementary  
Education Fund Budget Estimate of this Council for the year 1950--51  
together with the necessary enclosures.

The reappropriations made from time to time and  
included in the Revised Estimate have been sanctioned by the Council,  
and I request you kindly to recommend to Government to approve of  
the reappropriations.

P.S.K.22/12/

*D. Shad*  
COMMISSIONER-DELEGATE

*Recd in file*  
*[Signature]*

*by*  
*24 DEC 1949*  
*awaits report*  
*[Signature]*

Budget Estimate for the Elementary Education Funds of the Vaniyambadi Municipal Council for the year 1950---51.

S U M M A R Y.

|          | Opening<br>balance | Receipts | Expenditure | Closing<br>balance |
|----------|--------------------|----------|-------------|--------------------|
|          | Rs.                | Rs.      | Rs.         | Rs.                |
| Ordinary | 10                 | 37660    | 37640       | 30                 |
| Capital  |                    | 1000     | 1000        | --                 |

R E C E I P T S.

| Actuals for<br>1948---49. | Revised Estimate<br>for 1949--50 | H e a d s.                     | Budget Estimate<br>for 1950--51. |
|---------------------------|----------------------------------|--------------------------------|----------------------------------|
| Rs.                       | Rs.                              |                                | Rs.                              |
| 20                        | 3620                             | ORDINARY                       | 513                              |
| 832                       | 4900                             | Opening balance.               | 10                               |
| 258                       | 70                               | Education tax                  | 4900                             |
|                           | 4833                             | Other receipts                 | 100                              |
| 3667                      | 4830                             | Government grant--             |                                  |
| 4942                      | 4940                             | (i) Under sec. 37 of the Ely.  | 4833                             |
| 6585                      | 17710                            | Education Act.                 | 4900                             |
| 10                        | 120                              | (ii) Under proviso to sec.     |                                  |
|                           | - 3240                           | 37 of the Ely. Edn. Act.       | 4940                             |
| 29604                     | 29330                            | Contribution from the General  |                                  |
|                           | 29333                            | Account.                       | 22700                            |
|                           | 6300                             | Advance recovered.             | 120                              |
| 8200                      | 12000                            | Deduct-Amount transferred to   |                                  |
|                           | 3240                             | capital.                       | 37,593                           |
| 3200                      | 21540                            | Total.                         | 37660                            |
| 37804                     | 50870                            | CAPITAL.                       |                                  |
| 37925                     | 62690                            | Government grants.             | 4,000                            |
|                           | 44,573                           | Contribution from General      |                                  |
|                           | 48,193                           | Account-Ordinary.              | 1000                             |
|                           |                                  | Add-Amount transferred         |                                  |
|                           |                                  | from Ordinary.                 | 5,000                            |
|                           |                                  | Total.                         | 1000                             |
|                           |                                  | Total, Receipts-Ord. & Capital | 38660                            |
|                           |                                  | Grand Total, including Open-   | 43,106                           |
|                           |                                  | ing balance.                   | 38670                            |

E X P E N D I T U R E.

|       |      | ORDINARY.                       |       |
|-------|------|---------------------------------|-------|
| 22800 |      | Staff-salaries & allowances-    | 27430 |
| 624   | 660  | Masters.                        |       |
| 224   | 250  | Contribution to Pro. Fund.      | 750   |
| 155   | 1920 | Collection charges              | 26    |
| 323   | 3920 | Contingencies-House rent.       | 230   |
|       | 500  | Other items                     |       |
| 42    | 50   | Equipment-                      |       |
| 249   | 100  | Furniture and apparatus.        | 1000  |
| 542   | 2740 | Library books and maps.         | 200   |
|       |      | Other items                     | 200   |
|       |      | Repairs to buildings (Municipal |       |
|       |      | Buildings)                      | 1000  |
|       |      | Total.                          | 37640 |

| Actuals for<br>1948---49. | Revised Estimate<br>for 1949--50 | Heads.                                     | Budget Estimate<br>for 1950---51. |
|---------------------------|----------------------------------|--------------------------------------------|-----------------------------------|
| Rs.                       | Rs.                              |                                            | Rs.                               |
|                           | 11,500                           | Expenditure-CAPITAL.                       |                                   |
|                           | 26500                            | Lands and buildings.                       | 15,000                            |
|                           | 3240                             | Equipment-                                 |                                   |
|                           |                                  | Furniture and apparatus                    | 1000                              |
|                           | 29740                            | Total.                                     | 16,000                            |
| 26107                     | 62680                            | Total, Expenditure-Ordinary & Capital      | 38640                             |
| 11817                     | 10                               | Closing balance                            | 43                                |
| 37924                     | 62690                            | Grand Total, including<br>Closing balance. | 386                               |

P.S.K.

Commissioner  
Delaware

ANIMABADI MUNICIPALITY - SCHEDULE OF ESTABLISHMENT - ELEMENTARY  
EDUCATION FUNDS - 1950-51.

| No. | Name of School                 | Scale of pay<br>Rs. | Cost per<br>month | Cost per<br>annum<br>Rs. |
|-----|--------------------------------|---------------------|-------------------|--------------------------|
| 1   | Rahimnagar Hindu Girls School. |                     |                   |                          |
|     | Headmistress.                  | 30--1--45           | 35                |                          |
|     | Duty allowance                 | -do-                | 2                 |                          |
|     | Assistant.                     | -do-                | 40                |                          |
|     | -do-                           | -do-                | 35                |                          |
|     | -do-                           | -do-                | 31                |                          |
|     | -do-                           | -do-                | 31                |                          |
|     | Dearness Allowance             |                     | 96                |                          |
|     | Increment from 1-1-51          |                     | 303               | 3660                     |

One conductress on Rs.5 plus capitation allowance at one anna per pupil on average attendance and Dearness Allowance at Rs.18/- p.m.

2. Periapet Hindu Girls School.

|  |                        |           |     |      |
|--|------------------------|-----------|-----|------|
|  | Headmistress.          | 30--1--45 | 37  |      |
|  | Duty allowance         | -do-      | 2   |      |
|  | Assistant              | -do-      | 31  |      |
|  | -do-                   | -do-      | 30  |      |
|  | -do-                   | -do-      | 31  |      |
|  | Dearness Allowance     |           | 76  |      |
|  | Increment from 1-1-51. |           | 207 | 2434 |

3. Pentland Town Mixed School.

|  |                        |           |     |      |
|--|------------------------|-----------|-----|------|
|  | Headmaster.            | 30--1--45 | 34  |      |
|  | Duty allowance         | -do-      | 2   |      |
|  | Assistant              | -do-      | 35  |      |
|  | -do-                   | -do-      | 34  |      |
|  | -do-                   | -do-      | 34  |      |
|  | -do-                   | -do-      | 34  |      |
|  | -do-                   | -do-      | 31  |      |
|  | Dearness Allowance     |           | 114 |      |
|  | Increment from 1-1-51. |           | 318 | 3816 |

One conductress on Rs.5/- plus capitation allowance at one anna per pupil on average attendance and dearness allowance at Rs.18/- per mensem.

4. Pudur Hindu Boys' School.

|  |                       |           |     |      |
|--|-----------------------|-----------|-----|------|
|  | Headmaster.           | 30--1--45 | 33  |      |
|  | Assistant             | -do-      | 31  |      |
|  | -do-                  | -do-      | 31  |      |
|  | Dearness Allowance    |           | 57  |      |
|  | Increment from 1-1-51 |           | 152 | 1824 |

5. Periapet Hindu Boys School.

|                       |           |      |      |
|-----------------------|-----------|------|------|
| Headmaster            | 30--1--45 | 34   |      |
| Assistant             | -do-      | 34   |      |
|                       |           |      |      |
| Dearness Allowance    |           | 38   |      |
|                       |           | 106  |      |
|                       |           | 1272 |      |
| Increment from 1-1-51 |           | 4    |      |
|                       |           | 1276 | 1280 |

6. Munamedu Hindu Boys' School

|                       |           |      |      |
|-----------------------|-----------|------|------|
| Headmaster            | 30--1--45 | 34   |      |
| Assistant             | -do-      | 31   |      |
| Dearness Allowance    |           | 38   |      |
|                       |           | 103  |      |
|                       |           | 1236 |      |
| Increment from 1-1-51 |           | 4    |      |
|                       |           | 1240 | 1240 |

7. Pentland Town Muslim Boys School.

|                       |           |      |      |
|-----------------------|-----------|------|------|
| Headmaster            | 30--1--45 | 34   |      |
| Assistant             | -do-      | 34   |      |
| Dearness+Allowance    |           | 38   |      |
|                       |           | 106  |      |
|                       |           | 1272 |      |
| Increment from 1-1-51 |           | 4    |      |
|                       |           | 1276 | 1280 |

8. Muslimpur Muslim Boys School.

|                       |           |      |      |
|-----------------------|-----------|------|------|
| Headmaster            | 30--1--45 | 36   |      |
| Assistant             | -do-      | 34   |      |
| -do-                  | -do-      | 34   |      |
| D. Allowance          |           | 57   |      |
|                       |           | 161  |      |
|                       |           | 1932 |      |
| Increment from 1-1-51 |           | 6    |      |
|                       |           | 1938 | 1944 |

9. Kaderpet Muslim Girls School.

|                       |           |      |      |
|-----------------------|-----------|------|------|
| Headmaster            | 30--1--45 | 34   |      |
| Duty allowance        |           | 2    |      |
| Assistant             | -do-      | 34   |      |
| -do-                  | -do-      | 34   |      |
| -do-                  | -do-      | 36   |      |
| Dearness Allowance    |           | 76   |      |
|                       |           | 216  |      |
|                       |           | 2592 |      |
| Increment from 1-1-51 |           | 8    |      |
|                       |           | 2600 | 2600 |

One conductress as above.

10. Fort Muslim Girls School.

|                       |   |           |      |      |
|-----------------------|---|-----------|------|------|
| Headmistress          | 1 | 30--1--45 | 41   |      |
| Assistant             | 1 | 23--1--33 | 33   |      |
| -do-                  | 1 | -do-      | 33   |      |
|                       |   |           |      |      |
| Dearness Allowance    |   |           | 57   |      |
|                       |   |           | 164  |      |
|                       |   |           | 1938 |      |
| Increment from 1-1-51 |   |           | 2    |      |
|                       |   |           | 1970 | 1970 |

One conductress as above.

11. Periapet Hindu Girls School.

|                       |   |           |      |      |
|-----------------------|---|-----------|------|------|
| Headmistress          | 1 | 30--1--45 | 34   |      |
|                       |   | -do-      | 32   |      |
| Dearness Allowance    |   |           | 38   |      |
|                       |   |           | 104  |      |
|                       |   |           | 1248 |      |
| Increment from 1-1-51 |   |           | 6    |      |
|                       |   |           | 1252 | 1250 |

One conductress as above.

One Higher Grade mistress to teach Tamil in all Muslim Girls' School

|                    |     |  |
|--------------------|-----|--|
| 30--1--45          | 30  |  |
| Dearness Allowance | 19  |  |
|                    | 49  |  |
|                    | 588 |  |

Additional Staff.

One Secondary Grade teacher for Rahimanpet Hindu Girls School  
Pentland Town Mixed School

|                    |     |      |
|--------------------|-----|------|
| 45--2--85          |     |      |
| Dearness Allowance | 90  |      |
|                    | 44  |      |
|                    | 134 | 1610 |

COMMISSIONER.

P.S.K.  
XXXXX

Muslim Girls School in Muslimpur.

|                    |   |           |      |      |
|--------------------|---|-----------|------|------|
| Headmaster         | 1 | 30--1--45 | 30   |      |
| Assistant          | 1 | 30--1--45 | 30   |      |
|                    |   |           |      |      |
| Dearness Allowance |   |           | 38   |      |
|                    |   |           | 98   |      |
|                    |   |           | 1176 | 1200 |

One conductress as above.

Ch. Zulam

COMMISSIONER.

# ABSTRACT OF

Name of the school.

Pay of teachers including D.A.

House Rent

Contingent the pay and Dearness Allowance of conduct and conveyance charges.

Rs.

Rs.

Rs.

|    |                                                         |       |      |      |
|----|---------------------------------------------------------|-------|------|------|
| 1  | Rahimanpet Hindu Girls School                           | 3650  | --   | 520  |
| 2  | Periapet Hindu Girls School.                            | 2490  | 240  | 480  |
| 3  | Pentland Town Mixed School                              | 3830  | --   | 500  |
| 4  | Pudur Hindu Boys School.                                | 1830  | 240  | 90   |
| 5  | Periapet Hindu Boys School                              | 1280  | 240  | 70   |
| 6  | Konamedu Hindu Boys School                              | 1240  | ---  | 70   |
| 7  | Pentland Town Muslim Boys School                        | 1280  | 240  | 70   |
| 8  | Muslimpur Muslim Boys School 1940                       |       | 420  | 120  |
| 9  | Kaderpet Muslim Girls School 2600                       |       | ---  | 900  |
| 10 | Fort Muslim Girls School 1970                           |       | 360  | 900  |
| 11 | Periapet Muslim Girls School 1250                       |       | 360  | 780  |
|    | Tamil teacher For the new school proposed in Muslimpur. | 590   |      |      |
|    | Additional staff.                                       | 1200  | 240  | 60   |
|    |                                                         | 1610  |      |      |
|    |                                                         | 26760 | 2240 | 4560 |

Add leave salary at 2 1/2%

|       |      |      |
|-------|------|------|
| 670   |      |      |
| 27430 | 2240 | 4560 |

*Ch. J. S. S.*

COMMISSIONER

*or*

Statement of schools having the highest class.

Fifth standard.

1. Number of schools on the date of submission of the budget.

11

2. Number of schools proposed to be opened in the ensuing year,

1

It is also proposed to open the sixth standard in any one of the existing schools during 1960-61.

3. Total number of teachers employed in all the schools under the management of the local body on the date of the budget, the scales of pay in force and the number of teachers in each scale.

Total numbers: 43.

39 teachers in the scale of Rs. 30-1-45.

2 teachers in the scale of Rs. 23-1-33.

In existing schools.

4. Number of additional teachers proposed to be employed in (1) existing schools (2) schools to be newly opened during the ensuing year and their scale of pay.

2 teachers in the scale of Rs. 45-2-85.

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 proposed scales and the extra provision made for the purpose.

Nil.

*Ch. Zuber*

Commissioner.

*20/11/60*



E & P. H. may be requested to consider the question of increasing the rate of Edu. Tax with a view to stabilising the Ele. Edu. fund and avoiding the need for larger contributions in future years.

E & P. H. (C.)

Para 8 on P. 2 ante: Transfer to other accounts:

(a) Ele. Edu. Acch:- 'M' on P. 2 ante may be ~~allowed to stand~~ agreed to in this Dept.

'X' on P. 5 ante:- This aspect will be taken into consideration along with the Ele. Edu. budget for 1950-51-

I. B. M.  
(18-1-50)

From

Sri V. P. Kanakaraj, B.A.,  
Commissioner,  
Municipal Council,  
Vaniyambadi.

To

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

Thro' The Examiner of Local Fund Accounts,  
Madras

and The Chairman, Municipal Council,  
Vaniyambadi.

Re. No. 4482/48 dated the 5th August 1948.

Sir,

Sub:- Tax - Property - Education tax - levy of - proposals  
called for - submitted.

Ref:- G.O.No. Ms. 1606, Edn dated 22--6--1948.

In this Municipality Education tax is levied on Buildings and on lands occupied by or appurtenant to buildings and on lands exclusively used for agricultural purposes. Education tax is not levied on lands other than those occupied by or appurtenant to buildings or exclusively used for agricultural purposes. Further Education tax is levied in this municipality at one percent per annum on the annual value of properties and not at a certain percentage of the property tax. The income derived under Elementary Education tax for 1947-48 is Rs. 3685/- The demand for 1947-48 excluding Education Tax is Rs. 65,197/- As the levy of tax is not in conformity with the provisions of Section 34(1) of the Madras Elementary Education Act, a levy of Education tax at 6 % per annum on the property tax is proposed and by so doing an income of Rs. 3910/- will be derived under Education tax (ie) the existing income under Education tax is not diminished and the ratepayers are also not put to the necessity of paying any appreciably extra amount by such a levy.

Forwarded.

Copy

U. K. Abdussubhan  
Chairman.  
Municipal Council,  
Vaniyambadi.

Commissioner.

5848

C. no. 9199/50

21168  
Subj:- B.E. for 1950-51 -- Elementary Education Fund -  
Municipal Council, Vaniyambadi - Orders  
passed.

P 17 cf.  $\frac{22}{21}$

From the Commissioner, Vaniyambadi Municipality  
No. 4482/48 dt 5-8-1948.

P 1 cf.

From the Director of Public Instruction  
No. 60/49-50 dt 25-4-1950

Order No. 2242 Edn dt. 9/8/50.

Ms.

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

2. R.E. for 1949-50:-

P 1 nf

(i) The credit taken for  
Government contribution under Section  
37 of the Elementary Education Act should  
be revised to Rs. 4,833/- with reference  
to G.O. no. 2974, Edn, dt, the 24th Sept. 1949.

not put up

(ii) Government grant:-

The credit taken for the amount of  
Rs. 6,300/- under this head should be  
deleted as no grant has been sanctioned  
during 1949-50 in respect of the  
construction of Elementary School buildings.

P 1 nf

(iii) The provision made

for a capital expenditure of Rs. 26,500/-  
under "lands and buildings" should  
be reduced to Rs. 11,500/-.

P 1 nf

(iv) The Council is

permitted to increase the provision made  
under "Expenditure - Ordinary and  
Capital" from Rs. 40,420/- to Rs. 47,680/-

P 1 nf

(ii) The R.E. will close with a balance of Rs. 513/-

3. B.E for 1950-51:-

(i) Gout. grant:- The Council is permitted to take credit for an amount of Rs. 4,000/- with reference to G.O. no. 1220, Edn, dt 17-4-1950.

(ii) Expenditure - Capital:-

The Council is permitted to make a provision of Rs. 15,000/- under "Lands and buildings" in respect of the construction of building for Pentland Town Hindu Girls' School, Vaniyambadi.

(iii) The B.E. is anticipated to close with a deficit of Rs. 10,534/-. In order to meet a portion of this deficit, the Government, under Subsection 2 of Section 35 of the Madras Elementary Education Act 1920, as amended, direct the Municipal Council, Vaniyambadi, to alter the rate of Education Tax within its area to 17 1/17 % of property tax per annum with effect from 1-10-1950. This is anticipated to fetch an additional income of Rs. 4,900/-. There will still be a deficit of Rs. 5,634/- The question of avoiding it will be considered while examining the R.E. for 1950-51.

4. An extract of the remarks of the D.P.I. contained in his endorsement is communicated to the Commissioners, Vaniyambadi Municipality, for information and necessary action.

PP. 43-44 cf/③

Pp 2-3 inf

To Shri 16/11  
 ✓ The Commr. Vaniyambadi Municipality (through the C.M.C) [with a copy of paras 3-6 of p. 1 cf]  
 ✓ Copy to the D.P.I.  
 ✓ " the L.A.  
 ✓ Spare copies 3.

1/5/50  
 5/8/50  
 7/8/50

# ANNEXURE.

Opening balance (as revised)

Rs

513.

## RECEIPTS:

|                                                                                         |         |
|-----------------------------------------------------------------------------------------|---------|
| 1. Education tax                                                                        | 9,800.  |
| 2. Fines and Penalties                                                                  |         |
| 3. Income from securities                                                               |         |
| 4. School fees                                                                          |         |
| 5. Other receipts                                                                       | 100.    |
| 6. Government Grant                                                                     |         |
| (i) Under Section 37 of the E.E. Act                                                    | 4,833.  |
| (ii) under the proviso to Sec. 37 of the Act.                                           | 4,940.  |
| (iii) compensation for the loss of education tax levied as surcharge on profession tax. |         |
| (iv) Adjustment from the A.T.C. grant.                                                  |         |
| 7. Contribution from the General Funds                                                  | 22,700. |
| Advance Recovered                                                                       | 120.    |
| DEDUCT Refunds.                                                                         |         |
| Amount transferred to capital.                                                          |         |

Total Ordinary

42,493.

## CAPITAL

|                                  |         |
|----------------------------------|---------|
| Gout. grant.                     | 4,000.  |
| Amount transferred from ordinary |         |
| contribution from Lt. Account.   | 1,000.  |
| Total ordinary & capital         | 47,493. |
| Total including opening balance. | 48,006. |

## EXPENDITURE.

|                                       |         |
|---------------------------------------|---------|
| 1. Staff:                             | Rs      |
| Salaries & allowances                 | 27,430. |
| Masters                               |         |
| Clerks & servants                     |         |
| Contribution to P.F.                  | 750.    |
| Edn. tax-collection charges           | 260.    |
| 2. CONTINGENCIES & EQUIPMENT          |         |
| Contingencies                         |         |
| House rent                            | 2240.   |
| Other items                           | 4560.   |
| Equipment:                            |         |
| Furniture & apparatus                 | 1000.   |
| Library books & maps                  | 200.    |
| Other items                           | 200.    |
| 3. Prizes & scholarships              |         |
| 4. Repairs to buildings               | 1000.   |
| 5. Interest on and re-payment of debt |         |
| 6. Repayment of advance to Govt.      |         |

## CAPITAL

|                              |         |
|------------------------------|---------|
| Total:                       | 37,640. |
| Lands & buildings            | 15,000. |
| Furniture & Apparatus        | 1,000.  |
| Total (ordinary and capital) | 53,640. |
| Closing balance              | 5,634.  |

C. No. 9199 / 50

(17)

NM File

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

From the Commissioner, Vanigambadi M.C.

No: 4482/48 D 5. 8. 1948

From the Director of Public Instruction

No: 60/49-50 D 25. 4. 1950.

p17 of

p1 of

The R. E for 1949-50 and the B. E for 1950-51 of the Elementary Education Fund of the Municipal Council, Vanigambadi call for the following remarks:-

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 4,833 with reference to G.O. No: 2974 E.M. dated the 24th September '49.

(ii) In G.O. Ms. No: 1220 E.M. dated the 17th April 1950, sanction was accorded to the Government in 1950-51 to the Council of a sum of Rs 4,000 being the subsidy towards the construction of Portland Town Union Girls' School, Vanigambadi. Consequently, the credit taken for "Government grant" in the Capital side of the Elementary Education Account should be revised to Rs 4,000 and it may be allowed to stand in the B. E for 1950-51. The Commissioner has reported that the actual expenditure incurred on the construction was Rs 14,978 or Rs 15,000 approximately. In view of 'A' above, the provision made for a Capital expenditure of Rs 26,500 under "Lands and Buildings" may be limited to Rs 11,500 being the balance amount. (26,500 - 15,000 = 11,500) and the Council may be allowed to make a provision of Rs 15,000 under the head referred to above in the B. E for 1950-51.

(iii) The expenditure, ordinary and Capital, exceeds the budget allotment. This may be approved.

p5 of

not put up

p 43 / (B)

A

nil

p5 of

(21) / (C)

(21) / (C) M.C.

(iii) Revised with reference to the suggestions above, the R.E. is anticipated to close with a balance of Rs 513.

3. B.E. for 1950-51:-

The B.E. is anticipated to close with a deficit of Rs 10,534 after taking into account the opening balance of Rs 513. From the extract of the LA note in the General Budget of the Municipal Council, it will be observed that the General Account of the Municipal Council will not be in a position to make any additional contribution towards the deficit in the Elementary Education Account. LA have suggested that the rate of Education tax levied in this municipality may be increased to avoid large contributions from the General Account to the Elementary Education Account and to stabilise the Elementary Education Account. The rate of Education tax levied in this municipality is 1% of property rentals and the Council is getting equivalent contribution of 17 1/2% of property tax for annum. If the tax is increased to 3% of property rentals, the Council will get an additional income of Rs 9,800 by way of Education tax proceeds and Rs 2,450 by way of additional contribution under Section 37 of the Elementary Education Act, with reference to the recent decision of the Government. The B.E. will then close with a balance of Rs 1,716.

So far, no Education tax is levied on vacant lands in this municipality. In his letter on p 17 of, the Commr. has submitted proposals to levy Education tax on all the three classes of properties viz Buildings, Agricultural lands and Vacant lands at a uniform percentage of 6% of property tax for annum or 1 1/2% of property rentals for annum. In view of the above paragraph, the Council may be given

pp 15-16 of

pb of

X on pp 15-16 of

$$\frac{x}{100} \times 17 = 1$$

$$x = \frac{100}{17} = 5 \frac{15}{17}$$

$$\frac{x}{100} \times 17 = 3$$

$$x = \frac{300}{17} = 17 \frac{11}{17}$$

$$\frac{4900 \times 2}{1700}$$

Rate of Edn tax (proposed) = 3%  
50% of it = 1 1/2%  
The Council is getting contribution at 17 1/2%  
Hence ratio 1/10 to Council

$$(1) \frac{1}{2} \times 4900$$

$$= 2,450$$

$$\frac{6}{100} \times 17 = \frac{102}{100} = 1 \frac{1}{50}$$

No 9199/50-1/50

Well within the maximum prescribed by Government

a direction under Sub-section (2) of the Madras Elementary Education Act as amended to levy Education tax on all the three classes of properties referred to above at a uniform percentage of 17 1/2% of property tax for annum as Education tax should be levied as surcharge on property tax. If the proposal is accepted, no subsidy need be paid to the Council in respect of the deficit in the B.E. for 1950-51.

LA may see for remarks prior to circulation.

No: No: 9199/50-1/50  
22/6/50

19/6/50  
20.6.50

22/6/50

20.6.50

L.A.

L.A. copy D.



Please see the notes of Edu Dept above. This Dept may agree with Edu Dept at portion marked 'X' above. The file may be returned to Edu Dept W.O.

Tho.

A. Section

SN 13/7

P.R.S 26/1

15/7/50

11.7.50

L.A. & O.

25907/50-1-D

19.7.50



HM (20)

HM (LA)

9/8

LA have agreed to the proposed increase of Education tax to 17 1/2% of property tax for annum. But the tax can be levied only with effect from 1-10-1950. Then the additional income that will be derived will be Rs 4,900 only. There will still be a deficit of Rs 5,634. The question of availing it may be considered while examining the RE for 1950-51. A draft order is submitted. The file may be circulated both (all) and (LA) for approval of para 3 (ii) of the draft placed before the Council. 5/8/50

A section under the 2nd  
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 is intended to be a section of the 2nd  
 the three classes of properties referred to  
 at a uniform percentage of 17 1/2% of  
 property for the purpose of the 2nd  
 should be taken as the basis of the 2nd  
 property for the purpose of the 2nd  
 in which the property is referred to  
 in the 2nd of the 2nd of the 2nd

but may be for the purpose  
 of the 2nd of the 2nd of the 2nd

22/10/20  
 22/10/20

No: 119/20-1221  
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