Scott. II-27—104,000—4-11-49.

Education (1950) Department.

M.S. SERIES.

pp. 23-25
CF

G.O. NO. 2495 Edn.

Dated 6. 9. 1950

24

[Despatch Abstract.]

B. E. for 1950-51. Elementary Education fund Municipal Council Palni — orders passed.

Roc.No.B1-11125-49.

Municipal Office, Palni
Dated 22nd December,'49.

From
Sri G.Srinivasan, B.A.,
Municipal Commissioner,
Palni Municipality,Palni.

To
The Director of Public
Instruction, Madras.

Thro'
The Chairman,Municipal council,Palni.

Sir

Budget - Revised Estimate - 1949-50 and
Budget Estimate for 1950-51 - Palni
Municipal Council, Palni - submitted.

....

pp5-6 infr

The Revised Estimate for 1949-50 and the Budget Estimate for 1950-51 in duplicate relating to the Elementary Education Funds of the Palni Municipal Council are herewith submitted.

23

Commissioner

Copy submitted to the Government, direct for favour of information.

Encl:- 1.Budget Estimate.
2.Establishment schedule
3.Statement showing the strength of teachers.
4.Report to accompany the Budget.
5.Municipal Council Resolution No.959 dated 15-12-49.

Forwarded.

Chairman

spj/23-12-49.

19700
6218
25918
3075
22843

29751
27470
2281

5

PALNI MUNICIPALITY

ELEMENTARY EDUCATION.

Receipts

Actuals for 1948-49	Revised Estimate for 1949-50	Head of Account.	Budget Estimate for 1950-51	Remarks.
	1391-0-0	Opening balance	2281	
		Ordinary.		
11829-0-0	13600-0-0	1. Education Tax	13,000-0-0	
727-0-0	727-0-0	Compensation for loss of income from Education Tax	727-0-0	
		7. Government grant		
5152-0-0	5890-0-0	(i) under section 37 of the Elementary Education Act	6700-0-0 6200-0-0	
1218-0-0	1218-0-0	(ii) Under proviso to section 37 of the Elementary Education Act	1218-0-0	
5000-0-0	7000-0-0	8. Contribution from the General Account	5000-0-0	
54-0-0	75-0-0	Deduct Refunds	75-0-0	
...	1000-0-0	Deduct Amount transferred to capital	3000-0-0	
25,972-0-0	27,360-0-0	Total	23,070-0-0 22843-0-0	
		Capital		
...	1000-0-0	Contribution from General Account Ordinary	3000-0-0	
	1000-0-0	Total	3000-0-0	
		Total Receipts.	25843-0-0	
25,972-0-0	28,360-0-0	Ordinary & capital	26,070-0-0	
	29,751-0-0	Total including opening balance		

13000
6700
1218
5000
25918
3075
22843

25843

2281
2142
134

25843
2281
28124
27990
+134

Expenditure

		Ordinary.		
13,405-0-0	13,700-0-0	1, Salaries & allowances Masters	13,700-0-0	
8,025-0-0	7,900-0-0	Dearness allowance	7,900-0-0	
582-0-0	800-0-0	Contribution to Provident fund	810-0-0	
530-0-0	520-0-0	Collection and supervision charges	530-0-0	
		2. Contingencies & equipments		
		Contingencies.		
362-0-0	400-0-0	House rent	400-0-0	
486-0-0	300-0-0	Other items	300-0-0	
		Equipment.		
[illegible]	[illegible]	[illegible] apparatus	[illegible]	

5-0-0	...	other items	...	
83-0-0	2~~5~~600-0-0	4.Repairs to Buildings	1000.0-0 ~~100-0-0~~	
24183-0-0	26,470-0-0		24990-0-0	

Capital.

...	1000.0.0 ~~100-0-0~~	1.Land, & Buildings	3000-0-0	Construction of latrines in the Girls school & in the Boys school.
	1000-0-0	Total	3000-0-0	
24183-0-0	27470-0-0	Total Expenditure (Ordinary & capital)	27990-0-0	

2281-0-0 Closing balance -2147

Palni Municipality.

Budget Estimate of the Elementary education fund.

1950-51.

	Opening balance	Receipts	Expenditure	Closing Balance
Ordinary	2138-0-0	23070-0-0	24990-0-0	218-0-0
Capital	143-0-0	3000-0-0	3000-0-0	143-0-0
Total	2281-0-0	26,070-0-0	27,990-0-0	361-0-0

22/12

Commissioner
Palni Municipality

spj/23-12-49.

23/12

2138
143
2281

Report to accompany the Budget Estimate for Elementary Education fund 1950-51.

1.This council owns two buildings in which two boys schools and one girls' school are located. One Boys' school is located in a rented building. The provision made for repairs to Buildings does not include repairs for rented or rent free building.

2.Provision is made for capital Expenditure both in Revised Estimate for 1949-50 and in the Budget Estimate for 1950-51.

3.No credit is taken for the Government grant towards the payment of Dearness Allowance to the staff.

23/12

Commissioner
Palni Municipality

spj/23-12-49.

23/12

of
latrines in the
Girls school
the Boys

24

Commissioner

⑥ 9

Particulars.	Name of the schools having as the highest class.								
	8th standard	7th standard	6th standard	5th standard	4th standard	3rd standard	2nd standard	1st standard	Remarks
1	2	3	4	5	6	7	8	9	10
1. Number of schools on the date of submission of the Budget.				4					
2. Number 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 submission of the Budget, the scale of pay in force and the number of teachers in each scale.				31					
4. Number of additional teachers proposed to be employed in (i) existing schools and (ii) schools to be newly opened during ensuing year and their scales of pay.				Nil					
5. If the pay of existing teachers is proposed to be revised, the total number of teachers whose pay will be affected showing the present and proposed scales of pay and the extra provision made for the purpose.				Nil					

	No. of teachers	scales of pay
1. Women secondary grade T.T.C	2	40-1½-55-2-75
2. Men -do-	2	-do-
3. Men Higher grade T.T.C.	18	30-1-45
4. Women ~~lower~~ -do-	8	-do-
5. Men lower grade	1	23-1-33

23/12

Commissioner
Palni Municipality

spj/23-12-49.

23/12

Parks and Gardens:

	Park coolies	2 @ Rs.12/- each		24-0-0	36-0-0	28-0-0	432-0-0	12-0-0
		Add 5% for leave allowance				1-0-0	26-0-0	
						302-0-0	458-0-0	

Elementary education staff:

East car street school.

1.	Sri N.Jagadeeswaran	Headmaster Secondary G.	40-1½-55-2-75	47-8-0	22-0-0	570-0-	264-0-0	36-0-0
Z2.	,, xx	Duty allowance		5-0-0		60-0-0		
2.	,, S.Venkatasubramani Iyer	Higher grade	30-1-45	37-0-0	19-0-0	4400-0	228-0-0	28-0-0
3.	,, V.Balakrishnan	,,	,,	34-0-0	19-0-0	408-0-0	228-0-0	25-0-0
4.	,, S.Manickam	,,	,,	34-0-0	19-0-0	408-0-0	228-0-0	25-0-0
5.	Chellammal	sweeper	Rs.5/-Fixed	5-0-0		60-0-0		
						1950-0-0	948-0-0	114-0-0
		Add 2½% for leave allowance				50-0-0	24-0-0	
						2000-0-0	972-0-0	114-0-0

Adivaram Elementary school:

1.	Miss. R.S.Kamalam	Headmistress	40-1½-55-2-75	41-8-0	22-0-0	498-0-0	264-0-0	31-0-0
		Duty allowance		5-0-0		60-0-0		
2.	Sri A.K.Ramasamy Iyengar	Higher Grade	30-1-45	37-0-0	19-0-0	444-0-0	228-0-0	28-0-0
3	,, N.Ratnasamy	,,	,,	36-0-0	19-0-0	432-0-0	228-0-0	27-0-0
4.	,, S.Arokiasamy	,,	,,	34-0-0	19-0-0	408-0-0	228-0-0	25-0-0
5.	,, M.Thiruvengadam	,,	,,	34-0-0	19-0-0	408-0-0	228-0-0	25-0-0
6.	J.Pushpamani	,,	,,	34-0-0	19-0-0	408-0-0	228-0-0	25-0-0
7.	Chellammal	Sweeper	,,	6-0-0		72-0-0		
8.	Dora Radhakrishnan	Higher Grade		37.0.0	19.00	444.00	228.00	28.00
						444.00	228.	28.00
						2730-0-0	1404-0-0	161-0-0
		Add 2½% forleave allowance				70-0-0	35-0-0	
						2800-0-0	1439-0-0	161-0-0
						444.00	228.00	28.00

1.	Sri K.J.Pandian	Headmaster	40-1½-55-2-75	41-8-0	22-0-0	498-0-0	264-0-0	31-0-0
		Duty allowance		5-0-0		60-0-0		
2.	,, G.A.Karuppusamy	Assistant Higher grade	30-1-45	35-0-0	19-0-0	420-0-0	228-0-0	26-0-0
3.	,, G.Venkatachalam	-do-	-d-o-	35-0-0	19-0-0	420-0-0	228-0-0	26-0-0
4.	,, K.Saivakarupanan	-do-	-do-	34-0-0	19-0-0	408-0-0	228-0-0	26-0-0
5.	,, T.Murugesan	-do-	-do-	34-0-0	19-0-0	408-0-0	228-0-0	26-0-0
6.	,, V.S.Ponniahraj	-do-	-do-	33-0-0	19-0-0	396-0-0	228-0-0	25-0-0
7.	,, S.Ramanathan	-do-	-do-	33-0-0	19-0-0	396-0-0	228-0-0	25-0-0
8-	,, S.Andiappan	-do-	-do-	33-0-0	19-0-0	396-0-0	228-0-0	25-0-0
9-	,, K.Mariappan	-do-	-do-	33-0-0	19-0-0	396-0-0	228-0-0	25-0-0
10.	,, K.Irulandi	-do-	-do-	32-0-0	19-0-0	384-0-0	228-0-0	25-0-0
11.	,, P.R.Mahadevan	-do-	-do-	34-0-0	19-0-0	40-0-0	228-0-0	26-0-0
12.	Nagammal	sweeper	Fixed Rs.6/-	6-0-0		72		
						466-0	2544-0-0	286-0-0
		Add 2½% for leave allowance				115-0	64-0-0	
						4777-0	2608-0-0	286-0-0

Municipal Girls school:-

1.	Miss.C.Gnambal	Headmistress	40-1½-55-2-75	41-8-0	22-0-0	498-0	264-0-0	31-0-0
		Duty allowance		5-0-0		60		
2.	,, C.Nahomichelliah	Higher grade	30-1-45	[illegible]	[illegible]	[illegible]		
[illegible]	[illegible]			[illegible]	19-0-0	408-0	228-0-0	26-0-0
			-do-	35-0-0	19-0-0	408-0	228-0-0	26-0-0
						408-0	228-0-0	26-0-0
		-do-	-do-	34-0-0	19-0-0	408-0	228-0-0	26-0-0
		-do-	-do-	34-0-0	19-0-0	408-0	228-0-0	26-0-0
9.	,, C.Santhna [illegible]	-do-	-do-	34-0-0	19-0-0	408-0	228-0-0	25-0-0
	[illegible]	-do-	-do-	[illegible]	[illegible]	396	228-0-0	[illegible]

Water supply staff:

1.	Sri V.Velayutham	1st Grade Fitter	35-2-45-1-50	43-0-0	22-0-0	516-0-0	264-0-0	32-0-0
2.	,, R.Marimuthu	IInd .do.	30-1-40	34-0-0	19-0-0	408-0-0	228-0-0	26-0-0
3.	,, Nagan	Turncock	15-1-20	20-0-0	18-0-0	240-0-0	216-0-0	6-0-0
4.	,, Palaniappan	,,	-do-	20-0-0	18-0-0	240-0-0	216-0-0	6-0-0
5.	,, Krishna Thevan	,,	-do-	1[illegible]-0-0	18-0-0	228-0-0	216-0-0	6-0-0
6.	,, Somasundaram	Fountain cleaner	12-16	14-0-0	18-0-	168-0-0	216-0-0	6-0-0
7.	,, Appukutti Achan	.do.	12-16	14-0-0	18-0-0	168-0-0	216-0-0	6-0-0
8.	,, Ramiah	Service Reservior watchman	15/-Fixed	15-0-0	18-0-0	180-0-0	216-0-0	6-0-0
9.	Aran	Dam cooly	15/,,	15-0-0	18-0-0	180-0-0	216-0-0	6-0-0
10.	Arumugam	-do-	15/- ,,	15-0-0	18-0-0	180-0-0	216-0-0	6-0-0
		Cycle allowance for two @ Rs.4/- P.M.		8-0-0		96-0-0		
						2604-0-0	2220-0-0	106-0-0
		Add 5% for leave allowance				130-0-0	110-0-0	
						2734-0-0	2330-0-0	

Town Planning Establishment.

1.	Sri N.Rajan Nair (provision 1 G)	Town Planning and Building Inspector	90-3-120	90-0-0	24-0-0	1080-0-0	288-0-0	68-0-0
2.	--	Town Planning Surveyor	50-3-65-2-75	50-0-0	22-0-0	600-0-0	264-0-0	38-0-0
3.	N.Seetharaman	Lower Division clerk	45-2-85	53-0-0	22-0-0	636-0-0	264-0-0	39-0-0
4.	C.Ramasamy	Chainmen	16-1-25	18-0-0	18-0-0	216-0-0	216-0-0	6-0-0
5	Pechimuthu	-do-	-do-	18-0-0	18-0-0	216-0-0	216-0-0	6-0-0
						2748-0-0	1248-0-0	157-0-0
		Add 5% for leave allowance				137-0-0	62-0-0	
						2885-0-0	1310-0-0	

Commissioner,
Palni Municipality.

18

may be thought of only after the high school building is complet

I have not made any provision for purchasing an additional lorry, as I think, that this can wait till high school building is completed.

[illegible]

Commissioner.

22/12

spj/

---

(11) 19

F.D.

Extract from the note file of L.A. Department regarding the Ele. Edn. budget of Palni Municipality:

Para 10: Contribution to E.E. Account:—

The usual contribution is Rs. 3000/- while the contribution approved in the B.E. for 1949-'50 is Rs. 7,069/- The R.E. for 1949-50 provides for a contribution of Rs. 7000/- and the B.E. for 1950-51 for a sum of Rs. 5000/-. With these contributions the R.E. & the B.E. of the E.E. Account closes with a balance of Rs. 2,138/- and Rs. 218/- respectively. The contributions provided in the Estimates may stand pending examination of the E.E. Budget.

Para 20: General financial position:—

The rate of tax in this municipality is 24 3/4% per annum. The financial position of the council may be deemed to be satisfactory.

E.R.P. U.(C.)

Para 10:

This Department may agree with L.A.

I.B.M.
28-1-50.

21 3/4
84

3/15 × 87/4
1/20

80)261(3
240
21

~~309~~
2

Dis.5413/48.

Municipal Office, Palni,
Dated 24th August,1948.

From Sri G.Ethirajulu Naidu, M.A.,
Commissioner, Municipal Council, Palni.

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

(12)

Thro'
The Examiner of Local Fund Accounts, Madras.
" The District Inspector of Local Fund Accounts, Madura.
" The Chairman, Municipal Council, Palni.

Sir,

Sub:- Tax - Education - Levey in Municipal areas

(H) Ref:- G.O.Ms.No.1606 Edn. dated 22nd June, 1948.

([illegible])

=============

No education tax is levied on vacant and agricultural lands in this Municipality at present. This council is levying education tax at 3% per annum on the annual rental value of - buildings only and an income of about Rs.10,400/- per year is derived.

As instructed by the Government in their order cited, the rate of education tax on all properties (including vacant and agricultural lands) may be fixed in this municipality at 15% of the property tax and the income under education tax will be about Rs.13500/- per year which is reasonable and required - to meet the expenditure under Elementary Education Account.

P.T.O

310

22

(2)

The above proposal may be taken into consideration in levying education tax in this Municipality.

ssn/24-8

SSMn 24.8
Commissioner.

Forwarded

Chairman.
24.8.48

13

Edn.(1)

C.no. 13360/50.

Sub:- B.E. for 1950-51 — Ely. Edn. Fund – Ml. Cl., ~~Palni~~ Palni – Orders passed.

From the Commissioner, Palni Municipality
No. 5413/48 dt. 24-8-1948.
From the Director of Public Instruction
No. 80/49-50 dt. 24-5-1950.

PP 21 cf

Order No. 2495 Edn. dt. 6.9.50

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, Palni:-

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

(i) The provision made for a capital expenditure of Rs 1,000/- is approved. — P 1 nf

(ii) The R.E. will close with a balance of Rs. 2,281/- — P 1 nf

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

(i) Compensation for loss of Education tax levied as Surcharge on ~~property~~ profession tax:- The credit taken under this head Should be deleted in view of the Stoppage of profession tax compensation with effect from 1-4-1950. — P 1 nf

(ii) Govt. Contribution under sec. 37 of the Ely. Edn. Act:- The Govt. have decided that municipal Councils should be paid contribution from the State funds towards the proceeds of Edn. tax upto a maximum of 2½%. of property ~~tax~~ rentals if the maximum rate of Edn. tax levied in the municipality is 5%. of property rentals. This Council is eligible for contribution in respect of Edn. tax upto 50%. of the rate at which the tax is now levied (against 1⅓%.) Accordingly the credit taken

~~at 1½ % of property rentals (as against 1/3 % of property rentals). The credit~~ taken under this head should be increased to Rs. 6,700/-

(iii) The provision made for a capital expenditure of Rs. 3,000/- is approved.

P 2 nf

(iv) Under Sub-Section 2 of section 35 of the Madras Elementary Education Act 1920, as amended, the Govt. direct the Municipal Council, Palni to levy Education tax on buildings, agricultural lands and on lands not occupied by or adjacent and appurtenant to buildings and on lands not exclusively used for agl. purposes within its area at 20 % of property tax per annum with effect from 1-10-1950.

P 2 nf

~~(v) The Sanctioned~~

(v) The Sanctioned budget will be as shown in the annexure ~~enclosed~~ below

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

To. 9/9

The Commr., Palni Municipality [through the CMC) with a copy of paras 3-7 at P1 cf]
✓Copy to the D.P.I.
✓ -"- Exr. of L.F.A.
✓ -"- L.A.
Spare copies 3.

11.8.50.
17/8/50
11/8/50
31/8/50
1/9/50
2.9.50

Annexure

Page 3 infra

ANNEXURE.

	Rs
Opening balance (as revised)	2281

RECEIPTS:

	Rs
1. Education tax	13000.
2. Fines and Penalties	
3. Income from securities	
4. School fees	
5. Other receipts	
6. Government Grant	
(i) Under Section 37 of the E.E. Act	6700.
(ii) under the proviso to Sec. 37 of the Act.	1218.
(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	5000.
DEDUCT Refunds.	⊖ 75.
Amount transferred to capital.	⊖. 3000.
Total Ordinary	22843.

CAPITAL

Amount transferred from ordinary	3000.
Total ordinary & capital	25843.
Total including opening balance.	28124.

EXPENDITURE.

	Rs
1. Staff:	
Salaries & allowances	13700.
Masters	7900.
D.A. Clerks & servants	
Contribution to P.F.	810.
Edn. tax-collection charges	530.
2. CONTINGENCIES & EQUIPMENT	
Contingencies	
House rent	400.
Other items	300.
Equipment:	
Furniture & apparatus	300.
Library books & maps	50.
Other itmms	
3. Prizes & scholarships	
4. Repairs to buildings	1000.
5. Interest on and repayment of debt	
6. Repayment of advance to Govt.	
Total:	24990.

CAPITAL

Lands & buildings	3000.
Total (ordinary and capital)	27990
Closing balance	134

C. no: 13360/50

15

Edn(B)

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

From the Commissioner, Palni Municipality
No: S 5413/48 D/ 24-8-1948

p21-ref

From the Director of Public Instruction
No: 80/49-50 D/ 24-5-1950

p1 cf

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

2. R.E for 1949-50:-

(i) The provision made for a capital expenditure of Rs 1,000 under "Lands and Buildings" may be approved.

p5 cf

(ii) The R.E will close with a balance of Rs 2,281.

3. B.E for 1950-51:-

(i) Compensation for loss of Education tax levied as Surcharge on profession ~~property~~ tax:- The credit taken under this head should be deleted in view of the stoppage of profession tax Compensation w.e.f 1-4-1950.

p5 cf

(ii) Govt Contribution under Section 37 of the Elementary Education Act:- The rate of Education tax levied in this municipality is 3% of property rentals per annum and the rate of Govt Contribution is 1 1/3% of property rentals per annum. According to the recent decision of the Government the Council is entitled for contribution at 1 1/2% of property rentals (as against 1 1/3% of property rentals). The credit taken under

29

this head may be correspondingly increased to Rs 6,700 ~~correspondingly~~.

(iii) The provision made for a capital expenditure of Rs 3,000 may be approved.

(iv) The B.E is anticipated to close with a deficit of Rs 2,147. At present, Education tax is not levied on agricultural and vacant lands in this municipality. In his letter on pp21 ~~22~~ cf, the Commr. submitted proposals to levy Education tax on all the three classes of property viz buildings, agricultural lands and vacant lands at a uniform rate of 15% of property tax per annum. The present rate of Education tax on buildings in terms of property tax per annum is 13 23/29 %. In view of the anticipated deficit in the B.E, it would seem desirable to levy Education tax on all the classes of property referred to above at a uniform rate of 20% of property tax per annum. So far as buildings and agricultural lands are concerned, this works out to 4 7/20 % of property rentals per annum and is well within the maximum fixed by the Government viz 5% of property rentals per annum. As ~~for~~ regards vacant lands, this works out to Rs 1-11-0 p.a per 320 sq yds or part thereof, which is also well within the maximum fixed by Government viz Rs 4-0-0 per annum for 320 sq yds or part thereof. The proposal may fetch an additional income of Rs 2,500 by way of Edn tax proceeds on buildings (x) as the proposed taxation can take effect only from 1-10-1950. The B.E ~~is anticipated to close~~ will then close with a balance of Rs 353.

4. LA and Finance may see for remarks (w.r.t para 3 (iv) above) prior to circulation.

4/7/50

2/7/50

8/7/50

LA

Fin

(x) 13 ~~[illegible]~~ / 2 = 6,700

app

pbcf

M

V.S ✓

LOCAL ADMINISTRATION DEPARTMENT
28141
11 JUL 1950
SECRETARIAT, MADRAS

$\frac{20}{100} \times \frac{87}{4} = \frac{87}{20} = 4\frac{7}{20}$

(α) 20% of $\frac{8-8-0}{5}$ = 1-11-0 (p.a)

(x) The income that may be derived from agricultural & vacant lands is not known. The Commr. has not reported about it.

No: 13360/50-1 Edn
10.7.1950

B.E

16 29

L.A.D

C.

Pl. see the note of Edn. Deptt. on pp. 1-2 ante. The rate of property tax in this ~~municipality is now~~ 24.75% per annum including an edn. tax of 3%. (13 23/29 % of property tax). If the edn. tax is levied at 15% of property tax, as proposed by the C.C. the total property tax will come to 25%. If it is raised to 20% of property tax as suggested by Edn. it will work out to 26.1%. (Property tax 21.75 + Edn tax 4.35) This Deptt. need not object to the levy of ~~a uniform~~ edn. tax at the ~~a uniform~~ rate of 20% of property tax per annum. With these remarks the file may be passed on to Fin.

19.7.50

21.7.50

N/19

$21.75 \times \frac{15}{100}$

.2175 × 15 = 3.2625

21.75
3.26
25.01

.2175 × 20 = 4.3500

21.75 + 4.35 = 26.10

p.21 c/f

28/7/50

Property tax on vacant lands is levied by the mpty on the basis of the capital value of the lands with effect from 1-4-49 at the following rates:—

Class of property tax	Rate per half-year
i) Tax for general purposes	1/4 per cent of capital value
ii) W. & D. tax	— do —
iii) Scavenging tax	1/16 per cent " "
iv) Lighting tax	1/16 " " "
Total	3/8 " " "

Edn. tax at 20% will work out to 1/8% of capital value per half-year ~~Edn Deptt may verify that this is within the maximum rate of tax prescribed (if any, so prescribed)~~ and is reasonable

27.7.50

24/7/50

28/7/50

Fin

L.A.D. No. 28141-C.1
1.8.50

Thro' A.

vide page 19 cf of (N)

68815 ...

vide proposal of edn dept on p 20 above

ASSISTANT SECRETARY TO GOVERNMENT
1 AUG 1950
FINANCE DEPARTMENT

29/7

4
30

13
2/9

133602

Fin (Exp A)

The notes on pp 1-3 above may be perused. Both the R.E for 49-50 and B.E for 50-51 of the Ele. Edn Fund of Palni Municipality are expected to close with a balance of Rs. 2281 and Rs 353 respectively.

No remarks are called for.

DDSI
7.8.50.

N.S
7.8.50

DW
8850

Edn.

x p2 above
✓ p2 above

Fin. w. 68815 EA1
8.8.50

ASSISTANT SECRETARY
10 AUG 1950
23221

Edn (D).

The file relates to the Ely. Edn. Fund Budget for 1950-51 of the M. Cl., Palni.

2. The B.E. for 1950-51 is anticipated to close with a balance of Rs. 134/- after taking into account the opening balance of Rs. 2281/-.

3. At present Edn. tax is not levied on Agricultural and Vacant lands in this Municipality. L.A Dept. have agreed to the proposal of this Dept. to levy Edn. tax ~~within the Council's area~~ on all the three classes of property viz., buildings, agricultural lands and vacant lands within the Council's area at a uniform percentage of 20% of property tax per annum with effect from 1-10-1950. The proposed taxation is within the maximum ⓧ prescribed by the Govt. As no class of property is exempted from the levy of Edn. tax, the Cl. may be given a direction under subsection of Section 35 of the Madras Elementary ducation Act 1920, as amended.

4. A draft order is submitted.

e file may be circulated to HM (E&L) nd HM (LA) for approval of para 3(ii) the draft.

(Revised note)

p3 ante

ⓧ Buildings & ag. lands } 5% of property rental per annum
Vacant lands } 1/4% of capital value per annum

Revised note subd.

1/9/50

HM and issue
HM
2.9.50

SECRETARY
5 SEP 1950
EDUCATION DEPARTMENT

HM(E&L)
3/9

HM(LA)
5/9

1.8.50.
1/9/50
3/9/50
1/9

D ⑰ 31

Roc.No.A1.8705-50.

Municipal office, Palni, Dated 7th December, 1950.

ASSISTANT SECRETARY
14 DEC 1950
40325
EDUCATION DEPARTMENT

From
Sri N.Kannusamy Naidu, B.A.,
Municipal Commissioner,
Palni Municipality, Palni.

To
The Secretary to Government,
Education Department,
Madras.

Thro'

The Chairman, Municipal council, Palni.

...

Sir,

TAX - Education Tax - Levy on buildings and lands - with effect from 1-10-50.

G.O.Ms.No.2495 Edn. dated 6-9-50.

...

pp 23-25 / Ⓔ

p24 / Ⓔ

While reviewing the revised estimate for 1949-50 and the budget estimate for 1950-51 of the Elementary Education Fund of the Palni Municipal council, the Government have in their order cited above directed the Palni Municipal council to levy Education tax on buildings and lands etc at 20% of property tax per annum with effect from 1-10-50. This council is now levying property tax at 24% in the aggregate and this includes Education Tax at 3% on buildings only.

The said order of Government on the Budget Estimate of the Elementary Education Funds directing this council to levy Education Tax at 20% of the property tax per annum with effect from 1-10-50 came up before the council at its meeting held on 30-11-50. In the course of discussion by the council during the meeting, I explained to the council that it is high time for this council to give effect to the levy of Education tax as per the direction of the Government as similar procedure in the levy of Education tax has been already adopted by other municipal councils. The council expressed its views that the levy of tax at 24% now in force is itself very high for this municipality and that the people here are groaning under this heavy taxation and that any revision of the Education tax in the middle of the current year as to increase the existing aggregate rate of tax would not only be liked by the public but will aos create a great uproar from the public. With these reasons in view, the municipal council resolved that the Government may be requested to permit this council as a special case to levy Education tax with effect from 1-4-51 instead of 1-10-50 as directed by Government. I may in this regard submit with reference to the council's feelings in the matter that if the Government deem fit the rate of 20% proposed in the Government order may be kindly ordered to be reduced to such limit as not to affect the income under Educatio Tax now being derived every year and the council permitt to give effect to the direction. In this case the reduc rate will be approximately 13%. The income under Educati Tax as at present levied i.e 3% on buildings only is about Rs.13622/- If the rate of 20% as per direction of Government is adopted, the probable income will be Rs.21300-0-0.

21 3/4
4 7/20
26 1/10

Z

Forwarded
Chairman.

I enclose however a copy of the council's resolution requesting to permit it to give effect to the direction ~~with effect to the direction~~ with effect from 1-4-51 and solicit orders as expeditiously as possible.

spj/9-12-50. 9.12.50

N.Kannusamy
9.12.50
Commissioner.

Extract from the proceedings of the Palni Municipal council, Passed at its meeting held on 30-11-50.

....

M 23-25 (E)

Subject:

The G.O.Ms.No.2495 Edn.dated 6-9-50 on the Budget Estimate for 1950-51 on the Elementary Education Fund of the Palni Municipal council directing it to levy education tax at 20% as surcharge on property tax with effect from 1-10-50 is placed before the council.

Resolution No.982.

The council resolves to levy the said tax with effect from 1-4-51. The council requests the Government to accept this and accord sanction as a special case".

Sd/-M.Mariappa Pillai,
30-11-50.
Presiding Chairman.

/True copy/

Manmasamy
9.12.50
Commissioner.

spj/9-12-50.

9.12.50

(19)

Roc.No.A1.8705-50.

Municipal office, Palni,
Dated 31st January, 1951.

From
Sri N.Kannusamy Naidu, B.A.
Municipal Commissioner,
Palni Municipality, Palni.

To
The Secretary to Government,
Education Department,
Madras.

Thro'

The Chairman, Municipal council, Palni.

@@@

SECRETARY
EDUCATION DEPARTMENT
2 FEB 1951
4257

Sir,

Tax - Education tax . levy on Buildings and lands.

G.S.Ms.No.2495 Edn. dated 6-9-50.
This office Roc.No.A1.8705-50 dated 7-12-50 and telegram dated 29-1-51.

Pp 23-25

...

In enclosing herewith a post copy of this office telegram dated 29-1-51 I beg to submit that Demand notices relating to the current half year are not yet issued pending orders from the Government on this office reference quoted above. As the official year is fast approaching to a close and as we have got barely 59 days before us it is expedient to issue demand notices for the current half year as expeditiously as possible so that the entire demand may be collected before the close of this year.

I therefore, request that the Government may kindly be pleased to pass early orders permitting the council to give effect to the direction of the Government as per G.O.No.2495 Education dated 6-9-50 from 1-4-51 as a special case.

N.Kannusamy
31.1.51
Commissioner.

spj/31-1-51.

31-1-51.

36

(8) 32

MADRASEDUCATION
MADRAS.

- -

THIS OFFICE REFERENCE 8705/50 DATED SEVENTH DECEMBER EDUCATION TAX LEVY PRAY ORDERS

COMMISSIONER
PALNI MUNICIPALITY

- -

1/2 MKannusami 31.1.51
Commissioner.

Not to be telegraphed:-

From
The Commissioner,
Palni Municipality,
P a l n i.

36

38

(21) 39

Education Dept. (D)

Tax - Education - Municipal Council, Palni - Direction - Reconsideration -

From the Commr., Palni municipality
Nos: 8705/50 dt 7-12-1950 and 31-1-51

Memo No: 40325/50-2 Edn dt 8-2-1951

The Government decline to re-consider their orders in para 3(iv) of G.O. No: 2495 Edn dt 6-9-1950. The municipal Council, Palni, is, however, advised to reduce the rate of general property tax by 3/4% from 1-4-1951, if necessary.

KA 6.2.51

7/2/51

8/2

p1 ef

6/8/2

p24/ [illegible]

[illegible] 16/2/51

To
The Commr, Palni Mply
(through the Collr)
The D.P.I.
The Exr of L.F. Accts
Copy to L.A. Dept
28/2

[illegible] 12/2

C. no: 40328/50

Edn Dept (D)

Tax - Education - Municipal Council, Palni - Direction - Reconsideration

From the Comr., Palni Mply.
p1 ef No: 8705/50 dt 7. 12 - 1950

The municipal Council, Palni, was
p2 nf (E) levying Education tax at the rate of $13\frac{23}{29}$% of
property tax or 3% of property rentals per annum
only on buildings. Education tax was not
levied on agricultural and vacant lands.
Copy at (K) With reference to G.O: No: 1606 Edn dt 22. 6. 1948,
the Comr., Palni Municipality submitted proposals
pp 21-22 ef (K) to levy Education tax on all the classes of
property viz buildings, agricultural and vacant lands
at a uniform rate of 15% of property tax.
While examining the Elementary Education
Budget of the Council for 1950-51, it was
p22 nf (K) anticipated that the BE would close with a
deficit of Rs 2,147. As the proposal of the
Council to levy Education tax at the rate of
15% of property tax would not be sufficient to ~~[illegible]~~ avoid the deficit,
p24 ef (E) a direction was issued with the concurrence of
p3 nf (E) LA dept. ~~for~~ to the levy of Education tax at
20% of property tax or $4\frac{1}{20}$% of property rentals
w. e. f. 1. 10. 1950. Orders in circulation were
p4 nf (E) also taken in the matter to that effect.

2. From the Commissioner's letter on p1 ef
and the Council's resolution on p3 ef, it is seen
that the direction has not so far been given
effect to mainly on the ground that the total
taxation amounts to a high rate of 26 1/10 % of
property rentals. The Commissioner has requested that
p1 ef the rate may be reduced to such an extent as not
to affect the present income from Education tax.
p3 ef The Council in its resolution on p3 ef has requested
that the direction may be given effect to with effect from

MD

Budget II

1-4-1951, as a special case.

3. It is true that the conventional maximum of 25% property rentals has exceeded, as will be seen from the note of LA Dept. on p3 nf of G.O: No: 2495 Edn. d/ 6-9-1950. And the Council has not suggested any alternative procedure to avoid the deficit. ~~However~~ Perhaps LA may be consulted in the first instance, on the point whether the increased taxation ~~can~~ may be avoided by making an additional contribution from the General Fund ~~to the Elementary Education Fund~~ of

KA
5.1.51

OP
6/1/51

BM
7/1/51

LA

No: 40325/50-1 W Edn
8-1-1951

L.A. Dept.

This may lie over till the [illegible] Budget file is received back from Edn. and Health Depts. or till 20.1.51 whichever is earlier.

S.S.S.
9.1.51

10.1.51

LOCAL ADMINISTRATION DEPARTMENT
1077
8 JAN 1951
SECRETARIAT

On the basis of the B.E. for 1951-52 of the ml. cl. since received and examined, the General Account - Ordinary is expected to work at a surplus of Rs 17,400. This surplus is not adequate for a council with an annual income of over Rs 3 lakhs under the General Account. The General Account is therefore not in a position to make any additional recurring contributions towards the deficit in the E.E. Account. The Council has agreed to levy Education tax at the increased rate from 1-4-51. This may perhaps be agreed to as a special case. The total rate of tax no doubt exceeds the conventional maximum of 25% by 1 1/10 %. This cannot be helped. There are other ml. cls. levying similar higher rates. (compare ~~Conjeevaram~~ Kancheepuram and Nagapattinam Ml. Cls.) The Council stands to gain by increasing the rate of Education tax. If the Council's proposal to levy the tax at the increased rate from 1-4-51 is accepted, the E.E. account

(17407) [illegible]

30.1.51

Vide resolu nip 3 cf

No. vide below
30.1.51

21 3/4
4 7/20
26 1/10

23

for the current year will close with a deficit. This Dept. may agree to an additional contribution being made to the E.E. Account in the current year to avoid a deficit in that account. The extent to which additional contribution will be necessary may be fixed when the R.E. of the E.E. Account for 1950-51 is examined.

With these remarks the file may be returned to Education u.o.

Not necessary
30.1.51

29.1.51

S.S.S.
29.1.51

p3cf

The Cl. has requested that the direction given in para 3(iv) of G.O.No.2495 Edn. dated 6-9-50 for the levy of edn. tax at 20 per cent of property tax from 1-10-50 may be given effect from 1-4-51. For the reasons stated by the Commr. in his letter on page 1 c.f., the Commr. has stated that, with reference to the cl.'s feelings in the matter, the rate of edn. tax may be reduced to such limit as not to affect the present income under edn. tax. In the face of the cl.'s resolution and the Commr.'s statement, it looks as if the cl. will not be willing to levy the edn. tax at 20 per cent of property tax even from 1-4-51, as the total rate of tax on properties works out to 26 1/10 per cent. The conventional maximum rate of property tax, including edn. tax is 25 p.c. The maximum rate of edn. tax leviable by ml.cls. has been fixed at 5 per cent. In this case, 20 per cent of property tax works out to 4 7/20 per cent only. There is no reason to brin[illegible] down, to the original level of 3 per [illegible] and to contribute additional funds from [illegible] general account to make up the loss. The rate of general property tax levied by the ml.cl. at present is 11 1/4 per cent per annum. If the cl. feels that the total rate of property tax 26 1/10 per cent per annum (including edn. tax) is higher and if the Govt. also agree, as it exceeds the conventional maximum rate of 25 per cent, the proper course is to allow the cl. to reduce the rate of general property tax. If the rate of

E | pp23-24 cf

"Z" on page 1 cf

21 3/4
4 7/20
26 1/10

21 3/4 × 20 / 100
87/4 × 1/5 = 4 7/20

p.t.o.

4. ②

general property tax is reduced by 3/4 per cent, the total rate of property tax will be 21 per cent and the edn. tax will be 4.1/5 per cent or 25.1/5 per cent in all. ~~Thexx~~ This dept. may therefore suggest that the request of the ~~xxx~~ ml.cl. may be negatived and that the cl. may be advised to reduce the rate of general property tax suitably from 1-4-51, if necessary. M

30.1.51

~~AS,~~ ~~Secy~~ 30/1/51

30/1/51

ASSISTANT SECRETARY
4021
31 JAN 1951
EDUCATION DEPARTMENT

L.A. U.O. 1077/51-1-Bn 30-1-51

Education Dept (D)

Please see the note of the LA Dept above (and the Commr's letter at p.f.) ~~A draft memo is~~ This Dept. may ~~agree~~ accept the suggestion at 'M' above. Subject to orders, a draft memo is submitted for approval. After issue, the papers may be filed with G.O. No. 2495 Edn dt 6-9-1950.

Ⓔ

6/2/51

7/2/51

BM 7/2/51

8/2