Scott. II-27—60,004—17-11-48

Education (~~194~~ 1950) Department.

SERIES.

G.O. NO. 694

Dated 3-3-50.

Previous papers:

G.O. 2568 Edn. dt 12-Aug. 49.
G.O. 126 Edn dt 7th Nov. 49.
G.O. 740 Edn dt 1-4-48

(80)

[Despatch Abstract.]

B. E. 1950-51 — Ely. Edn. Fund — Srivilliputtur
Ml. - el. — Orders Passed.

Back Papers.

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

Further Papers.

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

1/B2

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.

R.O.P. 83 B-3/49-50 Dt. 27-1-1950.

Sub:- Budget Estimate for 1950-51- Elementary Educational Fund- Municipal Council- Srivilliputtur.

Ref: From the Commissioner No. B1-9741/49 dated 14-12-1949. pp 3-4 infra

6962
31 JAN 1950

2

Submitted.

p6 infra

(x) p39/(A)

2. Revised Estimate for 1949-50. A total expenditure of Rs.51560/- has been incurred by the Municipal Council and the (x) provision in the Budget is only Rs.34700/- Sanction of Government is necessary for this.

p39/(A)
p6 infra

3. Provision under "Expenditure Capital" is only Rs.1,000/- and the additional expenditure of Rs.19,880/- requires specific sanction of Government.

4. Accommodation is insufficient in the Arachipatti Higher Elementary School, Kammapatti Elementary School and the Mettu Street, Elementary School.

5. The Arachipatti Higher Elementary School requires additional equipment.

6. Mettu Street, Municipal Council School should be provided with a playground.

7. Time-scale of pay is adopted and leave salary and dearness allowance etc., are paid to the staff.

for Director of Public Instruction.

To

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

Copy to B.2. section.

A.S./28-1.

28/1/28.1.50

Ref. 83 B3/4/50

17 DEC 1949

159663

From
Sri S.R. Gopala Rao B.Sc.,
Municipal Commissioner,
Srivilliputtur.

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

Through The Director of Public
Instruction, Madras,

Through The Chairman,
Municipal Council
Srivilliputtur.

Roc. B1. 9741/49 dated 14-12-49

Sir,

Sub: Budget Estimate - Elementary Education Fund Account - 1950-51 - Submitted.
Ref: 1. C.No. 1905-B-49 dated 22-10-49 of the Director of Public Instruction, Madras.
2. Endorsement No. 93101-49-1-G-Edn. dated 30-11-49 from Government, Education and Public Health Department.

Extension of time granted

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pp 7-8 infra

I beg to submit herewith the Revised Budget for 1949-50 and Budget Estimate for 50-51 on the Elementary Education Fund Account of this Council. A copy of my note to the Council and the copies of the resolutions of the Finance Committee and the Council passing the Budget are also submitted herewith.

2. Revised Budget 1949-50

pp 37-38 (A)

not put up

There is a fall under receipts from Education tax even though the rate of education tax is directed by Government in G.O.MS.No. 2568 Edn. dated 12-8-49 to be enhanced and levied at 9.3/8% of property tax from 1-10-49. This is due to the levy of vacant land tax on capital value basis based on situational importance instead of area basis from 1-4-49. Credit under Government grant under section 37 of Elementary Education Account is taken up as per the actual compensation sanctioned in G.O. MS.No. 2974 Edn. dated 24-9-49. As the Council has taken up the construction of additional buildings to Arachipatty School on half grant basis, the acquisition of Fire Station site etc., the contribution from general fund to this Account has to be raised from 18,400/- to 28,100/- to meet the cost of the above proposals. This may kindly be approved

not put up

In G.O.3004 Edn. dated 26-9-49 Government have sanctioned a grant of Rs. 7000/- for the Arachipatty school building scheme to be carried out in 1949-50 itself. Credit is also taken for this amount.

P.T.O.,

Rs. 435/- is provided in the Revised Budget for repairs to the Illathu Pillaimar Common Madam used by the Council for Arachipatty School free of rent.

3. Budget Estimate 1950-51.

Credits for Education tax and Government grants have been taken with reference to the actuals for 1949-50. The contribution from General Fund to this Account for the Budget year is Rs. 16100.

The Council had proposals to open two new schools, one basic education school in Perumalpatty Street and one ordinary school in Raittampatty in 1949-50 itself. The opening of a basic ~~x~~ school in Perumalpatty Street was not sanctioned by the Educational authorities. Hence the Council had to drop the proposal of opening a basic school in Perumalpatty Street. It therefore resolved to open an ordinary school in Perumalpatty. This school could not be opened in 49-50 itself as orders of Educational authorities were received very late. Hence it is proposed to open the school in 1950-51. Provision necessary for the new school is made in the Budget Estimate.

The school in Raittampatty is not taken up at present for want of a building. Proposals for acquisition of a site for the school have been submitted to Revenue Department for sanction. The question of opening the school will be taken up after acquisition of site is over.

Adequate provision is made in the Budget Estimate for the maintenance of the departmental school buildings. No provision is made in the Budget for repairs to rent free quarters in 50-51.

A sum of Rs. 1000/- is provided in the Budget under Capital for supply of necessary tools and plant required for the existing schools and the new school.

It is certified that provision made in regardto staff equipment accommodation etc., is based on the actual requirements of each school and with reference to the recommendations of the Inspecting Officers.

A schedule of establishment is also submitted herewith

S. R. [illegible] 15/12/49
Commissioner
D.S. 15-12. Srivilliputtur Municipality

FORWARDED 15-12-49

P. Karuppah Kone 15-12-49
Vice-Chairman.
15-12-49

Budget Estimate for 1950-51 and Revised Estimate for 1949-50 of the Elementary Education Fund of the Municipal Council, Srivilliputtur

Head.	Opening Balance.	Receipts.	Expenditure.	Closing Balance
	Rs.	Rs.	Rs.	Rs.
Ordinary	1	34,475	35,470	6
Capital.	..	1,000	1,000	..

Actuals for 1948-49	Revised Estimate for 49-50	Heads.	Budget Estimate for 1950-51.	Remarks
Rs.	Rs.		Rs.	
2	1 ✓	Opening balance	1	4
		Receipts - ordinary		
5835	7600 ✓	1. Education tax	13,100 9100	based on the actuals for 49-50
		2. Fines and penalties under the Elementary Education Act-		
		3. Income from investments		
		4. School fees		
		5. Endowments		
		6. Contribution		
9		7. Other receipts		
		8. Government grant		
4980	5484 ✓	(i) under section 37 of the Elementary Education Act.	6900 ✓	based on the tax collection for 49-50
3376	3376 ✓	(ii) Under proviso to section 37 of the Elementary Education Act. Subsidy from Government for payment of dearness allowance to staff.	3375 ✓	
15411	28100 ✓	9. Contribution from the General Account	12,100 16100 ✓	
		10. Investments realised		
		11. Advances recovered		
358		Deduct refunds.		
1600	13880 ✓	Deduct amount transferred to capital	1000 ✓	
27653	30680 ✓	Total	34475 ✓	
		Receipts - Capital		
		1. Lands and buildings		
	7000 ✓	2. Government grants.		
		3. Endowments and contributions		
		4. Loans		
		5. Contributions from General Account - ordinary		
1600	13880 ✓	6. Add amount - ~~ordinary~~ transferred from ordinary		
		7. Investments realised.	1000 ✓	
1600	20880 ✓	Total	1000	

20881
61561

Total including opening balance 35476

29253	51560	Total ordinary and Capital	35475
29256	51561	Grant total including opening balance	35476
		Expenditure - Ordinary	
		1. Staff	
15538	17300 ✓	salaries and allowance	19580
9180	9000 ✓	Dearness allowance	10460
822	970 ✓	Contribution to provident fund	1170
403	530 ✓	Education tax collection charges	656
		Travelling allowance and stipend of teachers sent for training.	
		2. Contingencies and equipment.	
643	800 ✓	(i) contingencies - house rent	1000
263	300 ✓	Other items	300
		(ii) Equipment	
42	60 ✓	Furniture and apparatus	200
5	100 ✓	Library books and maps	100
	20 ✓	Other items	104
		3. Prizes and scholarships	
759	1600 ✓	4. Repairs to buildings	900
		5. Interest on repayment of debt	
		6. Investments made.	
		7. Advances recoverable	
27655	30680 ✓	Total	34470
		Expenditure - Capital	
426	19880 ✓	1. Lands and Buildings	
		2. Equipment	
	1000 ✓	(i) Furniture and apparatus	1000
		(ii) Library books and maps	
		(iii) Investments made	
1174		(iv) Other items	
1600	20880	total	1000
29255	51560	Total expenditure ordinary and Capital	35470
1	1	Closing Balance	6
29256	51561 ✓	Grant total including closing balance	35476

30680
[illegible]
[illegible]

S. R. Gomulakes
Commissioner. 15/12
15/12

7874

SRIVILLIPUTTUR MUNICIPALITY

Number of schools having as the highest class.

8th Std.	7th Std.	6th Std.	5th Std.	4th Std.	3rd Std.	2nd Std	1st Std
..	1	..	7	..	..	1	..

It is proposed to open 7th standard in the Municipal Arachipatty School.

1. No. of schools on the date of submission of the Budget.	8
2. No. of schools proposed to be opened in the ensuing year	1
3. Total number of teachers employed in all schools under the management of the local body on the date of submission of the Budget the scale of pay inforce and the number of teachers in such scale.	There are 42 teachers at present in all the Municipal Schools of which 8 are women 4 are secondary grade teachers and the rest are Higher Grade teachers.

5

Secondary grade teachers 4 in the scale of 40-1½-55-2-75

Higher grade teachers 38 in the scale of 30-1-45

4. No. of additional teachers to be employed in (1) existing schools (2) schools to be newly opened during the ensuing year and the scale of pay.	Two teachers one higher grade on 30-1-45 and one secondary grade on 40-1½-55-2-75 in the existing schools. (2) Two higher grade teachers on 30-1-45 in the school to be opened.
5. If the pay of the 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 extra provision made for the purpose.	There is no proposal to revise the pay of the existing teachers.
6. Schools held in buildings inaccessible to scheduled ~~xxxxx~~ castes.	Nil.

S. R. Gomulakes
Commissioner. 15/12
15.12.4

NOTE TO THE COUNCIL

The revised Elementary Education Budget for 49-50, and the Budget Estimate for 1950-51 are placed for consideration.

Revised Budget Estimate. 1949-50

The budget was expected to open with an adverse balance of Rs. 62/- but actually it opened with a balance of Re. 1/-.

Receipts under Education tax expected to be Rs. 8,150/- will be only Rs. 7,600/-. The fall, inspite of levy at the enhanced rate of 9.3/8% of property tax is due to the levy of land tax on capital value based on situational importance. The Government subsidy and grant equivelent to Elementary Education tax collected in 48-49 totals to 8,860/-. Thus the total receipt excluding contribution from General Account is Rs. 16,460/-.

The expenditure under ordinary will be Rs. 30,680 as against Rs. 33,700 estimated. The fall is due to our not being able to open schools at Raittanpatti and Perumalpatti.

Since the question of constructing additional rooms to the Arachipatty School has been taken up and the Government have also ordered a grant of Rs. 7000/- for the purpose for which credit is taken under receipt. Provision is made in the budget for a total expenditure of Rs. 20,880 including this, payment of half cost of acquisition for alienation of the Fire Station site and other sundry items. Thus the total expenditure on Elementary Education ordinary and Capital works out to be Rs. 51,560/- against a receipt of Rs. 23,460/-. The balance of Rs. 28,100/- is met by contribution from General Fund.

Budget for 1950-51.

The year opens with a normal balance of Re. 1/-. Receipts under Education tax is expected to be Rs. 9,945. The Government subsidy and grant equivalent to tax realised in 49-50 is put at Rs. 10,275.

Under the expenditure, the only new items provided are, opening of a school in Perumalpatti, and the opening of the VII standard in Arachipatty Higher Elementary School. The school at Raittanpatti can be opened only after the site for the school is acquired and for which acquisition proposals have been submitted. Only very essential capital expenditure has been provided for. The total expenditure works out to Rs. 35,470/-.

The contribution from General Account will have to be Rs. 15,250.

(Sd.) S.R. Gopala Rao
Commissioner.
6-12-49

(True copy)

S.R. Gopala Rao 15/12/49
Commissioner.

15.12.49

SRIVILLIPUTTUR MUNICIPALITY

Schedule of Establishment for 1950-51 - Elementary Education

S.No.	Designation.	Name of teacher	Scale of pay	Actuals to be drawn	Cost for one year.
		1. Thaikkapatty Street School			
1.	Headmaster.	M. Sheik Imamsa Sahib	30-1-45	37 x 10 = 370 38 x 2 = 76	~~[illegible]~~ 446-0-0
		Duty allowance to the Headmaster		2 x 12 = 24	24-0-0
2.	Assistant	A. Sikkandar	30-1-45	34 x 10 = 340 35 x 2 = 70	410-0-0
3.	-do-	Y.K. Batcha	- do -	31 x 12 = 372	372-0-0
					1252-0-0
		Leave salary at 2½%	...		31-0-0
					1283-0-0
		Dearness allowance at Rs. 19 each Permensem		~~39~~ 3 x 19 x12	684-0-0
		Provision for dearness allowance during leave			18-0-0
					702-0-0
		Provident fund contribution at 6¼% on Rs. 1252			78-0-0
		Fixed contingency at 0-8-0 per teacher 1-8-0 x 11			17-0-0
		2. Municipal Uranipatty School			
1.	Headmaster. (Sec. grade)	S. Shanmugam	40-1½-55-2-75	41½ x 12 = 498	498-0-0
		Duty allowance at Rs. 2 P.M.		2 x 12 = 24	24-0-0
2.	Assistant.	K. Guruswamy Naidu	30-1-45	37 x 10 = 370 38 x 2 = 76	446-0-0
3.	-do-	R. Rangaswamy Naidu	-do-	37 x 10 = 370 38 x 2 = 76	446-0-0
4.	-do-	S.K. Subbiah	-do-	34 x 10 = 340 35 x 2 = 70	410-0-0
5.	-do-	S. Annamalai Chettiar	-do-	34 x 10 = 340 35 x 2 = 70	410-0-0
					2234-0-0
		Leave salary at 2½ %			56-0-0
					2290-0-0
		Dearness allowance for No.1 at Rs. 22 P.M. No.2 to 5 at Rs. 19 PM		1 x 22 x12=264 4 x 19 x12=912	1176-0-0
		Provision for dearness allowance during leave at 2½%			29-0-0
					1205-0-0
		Provident fund contribution at 6¼% on Rs. 2234			139-0-0
		Fixed contingency at 0-8-0 per teacher 2-8-0 x 11			28-0-0

3. Kammapatty School

No.	Designation	Name	Date	Calculation	Amount
1.	Headmaster.	P.G. Krishnaswamy Naidu	30-1-45	37 x 10 = 370 38 x 2 = 76	446-0-0
	Duty allowance to the Headmaster at Rs. 2 Per mensem 2 x 12				24-0-0
2.	Assistant.	S.T.K. Ponnambala Mudaliar	~~-do-~~ 30·1·45	37 x 10 = 370 38 x 2 = 76	446-0-0
3.	-do-	V. Kottimuthu chettiar	-do-	35 x 10 = 350 36 x 2 = 72	422-0-0
					1338-0-0
	Leave salary at 2½%				34-0-0
	Dearness allowance at Rs. 19 each per mensem 3x19x12				684-0-0
	Provision for dearness allowance during leave at 2½%				17-0-0
					701-0-0
	Provident fund contribution at 6¼% on Rs. 1338				84-0-0
	Fixed contingency at 0-8-0 per teacher 0-8-0 x 3 x 11				18-0-0

4. Krishnankoil School

No.	Designation	Name	Date	Calculation	Amount
1.	Headmaster.	L. Rama Iyer	30-1-45	34 x 10 = 340 35 x 2 = 70	410-0-0
	Duty allowance to the Headmaster at Rs. 2 P.M. 2 x 12 = 24				24-0-0
2.	Assistant.	U. Sivasubramaniam	~~-do-~~ 30·1·45	31 x 12 = 372	372-0-0
3.	-do-	D. Muthulakshimi	-do-	-do-	372-0-0
					1178-0-0
	Leave salary at 2½ %				30-0-0
					1208-0-0
	Dearness allowance at Rs. 19 each Per ~~m~~ mensem 3 x 19 x 12				684-0-0
	Provision for dearness allowance during leave at 2½%				17-0-0
					701-0-0
	Provident fund contribution at 6¼% on Rs. 1178				74-0-0
	Fixed contingency at 0-8-0 per teacher 0-8-0 x 3 x 11				18-0-0

5. Mettu Street Elementary School

No.	Designation	Name	Date/Scale	Calculation	Amount
1.	Headmaster (Sec. grade)	P. Rajamannar	40-1½-55-2-75	46 x 10 = 460 47½x 2 = 95	555-0-0
	Duty allowance to the Headmaster at Rs. 2 Per mensem 2x12				24-0-0
2.	Assistant.	S. Govindaswamy	30-1-45	34 x 10 = 340 35 x 2 = 70	410-0-0
3.	-do-	M. Pichiah Pillai	-do-	37 x 10 = 370 38 x 2 = 76	446-0-0

No.	Designation	Name	Date	Calculation	Amount
4.	Assistant.	A. Somadundaram	30-1-45	34 x 12 = 408	408-0-0
5.	-do-	V. Thirugnanasambandam	-do-	30 x 4 = 120 31 x 8 = 248	368-0-0
6.	-do-	V. Govindan	-do-	30 x 16 = 180 31 x 6 = 186	366-0-0
					2577-0-0
	Leave salary at 2½%		...		65-0-0
					2642-0-0
	Dearness allowance 1 at Rs. 22 per mensem 2 to 6 19 "			22 x 12 = 264 5x19x12 =1140	1404-0-0
	Provision for dearness allowance during leave at 2½%				35-0-0
					1439-0-0
	Provident fund contribution at 6¼% on 2577				161-0-0
	Fixed contingency at 0-8-0 per teacher 6 x ½ x 12				36-0-0

6. Arachipatty School

No.	Designation	Name	Date/Scale	Calculation	Amount
1.	Headmaster.	R.S. Ponnuswamy Pillai	40-1½-55-2-75	44½x7=312 46 x5=230 5x12= 60	602-0-0
	Duty allowance at Rs. 5 Per mensem				
2.	Asst. (Secondary Grade)	G. Solamalai Iyengar	-do-	46x10=460 47½x2= 95	555-0-0
3.	(Higher grade)	K. Krishnaswamy Naidu	30-1-45	37x10=370 38x 2= 76	446-0-0
4.		V. Karuppan Pandaram	-do-	36x10=360 37x 2= 74	434-0-0
5.		T. Sankariah	-do-	37x10=370 38x 2= 76	446-0-0
6.		S. Ponnairam	-do-	34x12=408	408-0-0
7.		S. Rajagopala Iyengar	-do-	34x10=340 35x 2= 70	410-0-0
8.		K.S.P. Subba Naidu	-do-	34x10=340 35x 2= 70	410-0-0
9.		P.V. Thomas	-do-	32x5= 160 33x7= 231	391-0-0
10.		N. Pichiah	-do-	32x11=352 33x 1= 33	385-0-0
11.		A. Samuel	-do-	32x11=352 33x 1= 33	385-0-0

12.	Assistant.	R. Marimuthu	30-1-45	30 x 9 = 270 31 x 3 = 93	363-0-0
13.	"	N. Subba Naidu	-do-	32 x 12= 384	384-0-0
14.	"	K. Sadasivam Pillai	-do-	30 x 3= 90 31 x 9= 279	369-0-0
15.	"	Chitran Jacob	-do-	30 x 6 = 180 31 x 6 = 186	366-0-0
16.	Prevocational teacher		-do-	30 x 12= 360	360-0-0
17.	Sec. grade.	Additional teacher for VII standard		40-1½-55-2-75 40 x 12	480-0-0

total 7194-0-0

Leave salary at 2½% 180-0-0

7374-0-0

Dearness allowance 1 and 2 Rs. 22 each per mensem
2 x 22 x 12 = 528
3to 16 Rs. 19 each per msensem
14 x 19 x 12 =3192
17 21 per mensem
1x2 1 x 12 = 252 3972-0-0

Provision for dearness allowance during leave at 2½% 99-0-0

4071-0-0

Provident Fund contribution at 6¼% of Rs. 7194 450-0-0

Fixed contingency at 0-8-0 per teacher ½ x 17 x 12 102-0-0

7. Perumalpatty Elementary School

1.	Head mistress.	Mary Annathai	30-1-45	35 x 10 = 350 36 x 2 = 72	422-0-0
	Duty allowance to the Headmistress at Rs. 2 P.M. 2 x 12				24-0-0
2.	Assistant.	K. Asothai	30-1-45	34 x 10 = 340 35 x 2 = 70	410-0-0
3.	-do-	M.S. Mariammal	~~33xxx10~~ -do-	33 x 10 = 330 34 x 2 = 68	398-0-0
4.	-do-	D. Gnanasellathai	-do-	34 x12 =	408-0-0

1662-0-0

Leave salary at 2½% 42-0-0

1704-0-0

Dearness allowance at 19 each P.M. 4 x 19 x 12 912-0-0

Provision for dearness allowance during leave at 2½% 23-0-0

935-0-0

Provident fund contribution at 6¼% on 1662 104-0-0

Fixed contingency at 0-8-0 per teacher 0-8-0 x 4x 11 22-0-0

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8. Manjappu Street Municipal Elementary School

1.	Headmistress.	Helen Subaranji	30-1-45	34 x 10 = 340 35 x 2 = 70	410-0-0
	Duty allowance to the Headmistress at Rs. 2 P.M. 2 x 12				24-0-0
2.	Assistant.	Govindammal	30-1-45	35 x 10 = 350 36 x 2 = 72	422-0-0
3.	-do-	D. Ramuthai	-do	34 x 10 = 340 35 x 2 = 70	410-0-0

1266-0-0

Leave salary at 2½% 32-0-0

1298-0-0

Dearness allowance at Rs. 19 each permensem 3 x 19 x 12 684-0-0

Provision for dearness allowance during leave 18-0-0

702-0-0

Provident Fund contribution at 6¼% on Rs. 1266 80-0-0

fixed contingency at 0-8-0 per teacher 0-8-0 x 3 x 11 18-0-0

New School in Perumalpatty from 1-6-50

1.	Higher grade Headmaster	30-1-45	30x9= 270	
	Duty allowance at Rs. 2 P.M.		2x9= 18	
2.	Asst. Higher Grade	30-1-45	30x9=270	

558

Leave salary at 2½% 14

572

Dearness allowance 1 and 2 at Rs. 19 each per mensem 2 x 19 x 12 456

Provision for dearness allowance during leave at 2½% 11

467

fixed Contingency at 0·8·0 per teacher : 0·8·0 x 2 x 11 : 11.

S. R. Gomula Rao
15/[illegible]
Commissioner,
Srivilliputtur Municipalit

10

Copy of Finance Committee Resolution No. 74 dated 9-12-49

The Elementary Education Revised Budget for 1949-50 is passed. The Budget Estimate for 1950-51 is passed with the following modifications. Due to the dropping of the proposal to levy additional property tax, the receipts under education tax should be reduced to Rs. 9100/-. The contribution from General Fund to the Elementary Education Fund will be Rs. 16100/-. The total receipts will be Rs. 35470/- and the expenditure will be Rs. 35470/-

(Sd.) G. Muthuswamy
" T.D. Thirumalai
" A.P. Ramaswamy Naidu
" S.R. Gopala Rao

(True translation)

S.R. Gopala Rao 15/12/49
Commissioner

15.12.49

19

Copy of Municipal Council's Resolution No. 533 11 dated 12-12-49

Read the Revised Budget Estimate of Elementary Education Fund Account for 1949-50 and the Budget Estimate for 1950-51, Commisioner's note and the resolution of the Finance Committee thereon.

RESOLUTION

Budget passed as per resolution of the Finance Committee.

(Sd.) P. Muppilikone
Vice-Chairman.

(true translation)

S. R. Gomolander
Commissioner. 15/12/49

15.12.49

Extract from the note file of L.A. Department regarding the Ele. Edn. budget of 'SRIVILLIPUTTUR' Municipality

Para 8 (b): Transfer from General Account to Ele. Edn. Account:—

The standard contribution is Rs. 6,900/-. while the contribution approved in the B.E. for 1949-'50 is Rs. 18,400/-. Against this the R.E. provides for a contribution of Rs. 28,100/- to the E.E. Acct. The increased contribution is towards the capital expenditure of Rs. 20,880/- on the construction of school buildings, and may be allowed. In 1950-51 a sum of Rs. 16,100/- is proposed to be contributed to the E.E. Account. With this contribution the E.E. Account for 1950-'51 is expected to close with a nominal balance of Rs. 6/-. The contribution proposed may be allowed to stand pending examination of the E.E. budget.

Contribution to Elementary Education Fund:—

The usual contribution is Rs. 6,900/-.

A

A contribution of Rs. 28,100/- has been provided for in the R.E. for 1949-'50 and it is necessary for expenditure on capital works. The B.E. for 1950-'51 provides for a contribution of Rs. 16,100/- with which the Ele. Edn. fund balances. As the General Account cannot afford to pay such a large contribution in future years, the council should be compelled to raise the rate of Edn. tax. The rate of Edn. tax was raised from 6 2/33 % to 9 3/8 % of Property tax from 1-10-'49. If the rate is enhanced further to 14 2/7 % of Property tax from 1-4-50, the council may derive an additional income of about Rs. 4000/-. The General Account will be relieved to this extent. E&P.H. may consider this question in connection with the Ele. Edn. budget for 1950-'51.

Para 8 (b).—

E&P.H. (G)

This Dept. may agree with L-A

'A' on P.S ante:— The question of raising the Edn. tax will be considered in connection with the Ele. Edn. budget for 1950-'51.

I. B. M.

2-1-50

23

13

C.no: 6962/50

EdPA(G)

4½

3½ / 3 / 3

pp 3-4 cf

p1 cf

B.E. - 1950-51 - Elementary Education Fund - Srivilliputtur Municipal Council - orders passed.

—

From the Commr., Srivilliputtur Mply.
No: 9741/B1/49 d/ 14-12-49
From the D.P.I. No: 83 B3/49-50 d/ 27-1-50

—

Order No 694 Edn d/ 3.3.50

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 under the Control of the Srivilliputtur Municipal Council:-

I R.E for 1949-50:-

(i) The action of the Srivilliputtur Municipal Council in having incurred expenditure in excess of the provision made under the head "Total expenditure - ordinary and capital" is approved.

(ii) 'Expenditure - Capital':- An amount of Rs 19,880/- has been shown against 'Lands and buildings' under this head. This is approved.

(iii) The R.E is expected to close with a balance of Rs 1/-

II B.E for 1950-51:-

(i) Under sub-section (2) of Section 35 of the Madras Elementary Education Act, 1920, as subsequently amended, the Government direct the Srivilliputtur Municipal Council to alter the rate of levy of Education tax within its area from 9 3/8 per cent of the property tax to 14 2/7 per cent of the property tax per annum w.e.f. 1.4.1950.

(ii) The Contribution from the General Funds should be reduced to Rs 12,100/-

2. The sanctioned Budget for 1950-51 will be as shown in the Annexure.

3. An extract of the remarks of the Director of Public Instruction in paragraphs 4 to 7 of his endorsement cited above is forwarded to the Commr, Srivilliputhur Mpty, for information and necessary action.

KA
8.2.50.

14/2/50

14/2

p 3 infr

Stw with Sab
AJM
7/3/50

To
The Commr,
Srivilliputhur Mpty—
(with a copy of
paras 4 to 7 in
PH C4")
The DPI
The Exr of L Accts
The LA Dept.
25/4

ANNEXURE.

14

	Rs
Opening balance (as revised)	Rs 1

RECEIPTS:

1. Education tax	13,100
2. Fines and Penalties	
3. Income from securities	
4. School fees	
5. Other receipts	
2 Government Grant	
(i) Under Section 37 of the E.E. Act	6,900
(ii) under the proviso to Sec. 37 of the Act.	3,375
(iii) compensation for the loss of education tax levied as surcharge on profession tax.	
(iv) Adjustment from the A.T.C. grant	
3. Contribution from the General Funds	12,100
DEDUCT Refunds.	
Amount transferred to capital.	- 1,000
Total Ordinary	34,475

CAPITAL

Amount transferred from ordinary	1,000
Total ordinary & capital	35,475
Total including opening balance.	35,476.

EXPENDITURE.

	Rs
1. Staff:	
Salaries & allowances Masters Clerks & servants	30,040 ~~19,5[illegible]~~
Contribution to P.F.	1,170
Edn. tax-collection charges	656
2. CONTINGENCIES & EQUIPMENT	
Contingencies	
House rent	1,000
Other items	300
Equipment:	
Furniture & apparatus	200
Library books & maps	100
Other itmms	104
3. Prizes & scholarships	
4. Repairs to buildings	— 900
5. Interest on and re-payment of debt	
6. Repayment of advance to Govt.	
Total:	34,470

CAPITAL

~~Lands & buildings~~ Furniture & Apparatus -	1,000
Total (ordinary and capital)	35,470
Closing balance	6

AKU
14/2/50

C. no: 6962/50

BAPM (C1)

B.E: 1950-51 - Elementary Education Fund: Srivilliputhur Municipal Council

From the Commissioner, Srivilliputhur Mpty. No: 9741/B1/49 d 14.12.49 — pp 3-4 cf

From the D.P.I No: 83 B3/49-50 d 27.1.50 — p 1 cf

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

2. R.E for 1949-50:-

(i) LA have agreed to the Contribution of Rs 28,100 from the General Funds to the Elementary Education Account. This may be approved. — p 2 | cf

(ii) The total expenditure under Ordinary and Capital is in excess of the sanctioned allotment in the Budget. The excess expenditure is due to a capital expenditure of Rs 19880 in land & buildings. This may be approved. — p 6 cf — p 39 | Ⓐ

(iii) 'Receipts - Capital':- A grant of Rs 7000/- has been sanctioned for the Construction of a building for Municipal Elementary School, Arachipatti. Credit has been taken for this amount. This may be approved. — p 5 cf

(iv) 'Expenditure - Capital':- An amount of Rs 19,880 has been shown against 'Lands and Buildings' under this head. This ~~amount~~ includes an amount of Rs 7814/- provided for the acquisition of the station site for the Construction of additional buildings to the Arachipatti Elementary School. The provision may be approved. — p 6 cf

(v) Revised w.r.t the suggestions above, the RE will close with a balance of Rs 1/-

PTO

3. B. E for 1950-51:

(i) Contribution from the General Account:- The present rate of Education Tax works out to $1\frac{41}{64}$% of property rentals, while Government Contribution under section 37 of the Elementary Education Fund is paid at the rate of 1 1/3% of property rentals. L. A have suggested that the Education Tax may be increased from 9 3/8% of Property tax to 14 2/7% of property tax from 1-4-1950, to avoid large contributions from the General Account in future. Their suggestion may be accepted. The Education Tax will work out to 2½% of property rentals and the total tax will come to 20%. The amount taken credit for the proceeds of Education Tax shown on the Receipt side of the B.E for 1950-51 should be raised to Rs 13,100/-. The contribution from the General Account to the Elementary Education Account should be revised to Rs 12,100.

(ii) Government Contribution under Section 37 of the Elementary Education Act: Recently the Cabinet decided that the maximum rate of Education Tax levied in the municipalities would be fixed at 5% of property rentals and that Government Contribution equal to 50% of the income derived from the Education Tax at that rate might be paid to the municipal councils which are not getting contributions on that scale. The tax now proposed to be levied viz 2½% of rental value is within the maximum of 5% limit now fixed. The credit taken for the Contribution under section 37 of the Elementary Education Act in the B.E for 1950-51 is Rs 6900. The Council will not be eligible for any contribution for additional contribution as it is now ~~levying~~ receiving Education Tax at 1 1/3% of property rentals which is more than half of the percentage of Education Tax now proposed to be levied viz. ~~[illegible]~~ 1¼%

Revised with reference to the suggestions above

75
300

17½
$1\frac{41}{64}$
19 7/64

1 1/3

2½

C/ Bud I

The B.E for 1950-51 is anticipated to close with a balance of Rs 6/-. As the Budget closes with a nominal balance of Rs 6/-, no further increase of tax will be necessary.

A draft order is submitted. LA may see for remarks before circ.

9.2.50

14/2/50 S

H

LA

E.C.P.H. U.O. 6962/50-1 Edn
14-2-50.

LOCAL ADMINISTRATION DEPARTMENT
16 FEB 1950
6959
SECRETARIAT, MADRAS

19/2

L. A Depart (Bud. II)

Attention is ~~[illegible]~~ solicited to the notes of this Dept on the general budget extracted on p. 21 cf. This Dept. may agree to the education tax ~~may be~~ being increased ~~as suggested~~ from 9 3/8 p.c. to 14 2/7 p.c. of the property tax per annum. The total rate of property tax will then be 20 per cent per annum.

The file may be returned to E & P.H Dept. Draft below may be perused. No remarks.

21.2.50

~~Secy~~

21.2.50

20.2.50

S.S.S.
20.2.50.

21.2.50

E & P.H.
C₁

21/2

L.A U.O. No 6959/50-1 (Bud I)
21-2-50.

no change in the contribution

~~The draft below may be [illegible]~~

The file may now be circulated to H.M (E&L) and H.M (LA) with reference to paragraph II (i) of the draft.

25/2/50

25/2/50

26/2/50 S

H.M (E&L)
H.M (LA)

EDUCATION AND PUBLIC
3635
22 FEB 1950

SECRETARY, EDN. AND P.H. DEPT.
MAR 1950
GOVERNMENT OF MADRAS

May agree to raise the Education tax from $1\frac{41}{64}$% to 2½% which will make the total tax 20% of the rentals

H.M (E&L)

27/2

28/2

H.M (LA)

2/3

Roc. A2. No. 4450/48

EXAMINER OF LOCAL FUND ACCOUNTS
3074
29 JUL 1948
MADRAS

Municipal Office, Srivilliputtur
Dated 23rd July 1948.

From
Sri S.R. Gopala Rao B.Sc.,
Municipal Commissioner,
Srivilliputtur.

The Secretary to Government,
Local Administration Department
Madras.
Through the Examiner of Local Fund
Accounts, Madras.
Through the Chairman, Municipal
Council, Srivilliputtur.

17

Sir,

Sub:- Tax - Education - Levy in Municipal areas - proposals - Submitted.

Ref:- Government Order Ms. No. 1606 Edn. dated 22nd June 1948.

With reference to the instructions issued in the above order, I beg to state as follows:

1. Education tax is being levied on all classes of properties, by this council.

2. The levy of Education tax is in conformity with the provisions of Section 34(1) of the Madras Elementary Education Act, 1920 as amended, being 6·2/33% of proerty tax.

3. The per centage of 6·2/33 seems to have been arrived at, at a time when the level of property tax was such that this percentage was equivalent to 1% of the annual values of properties. This was therefore incorporated in the notification relating to the rate of tax on properties levied by the council as ½% per half year. This is likely to cause some confusion in the working of actual tax amount to be collected. Besides, it is too fractional to admit ~~easily of~~ easy calculations of tax demands.

The contribution from the General Account to the Elementary Education Account is enormous, and ever increasing. Some relief to the General Account is essential. So, the rate of levy of Education tax might be increased slightly on this occassion. I suggest that Education tax might be levied at 8·1/3% of property tax on all classes of properties. This would facilitate accounting, and give an extra Rs. 1490/- to the Education Account and corresponding relief to the General Account.

S.R. Gopala Rao
24.7.48
Commissioner,
Srivilliputtur Municipality.
24.7.48

S.N. 23/7-

Forwarded

P. Theppuli Kone
25.7.48
Vice Chairman.
24.7.48

P.T.O

1353 B
20.4.50

FORWARDED
P. Theppuli Kone
17.4.50
Vice-Chairman.
16.4.50

163

12/

321

Submitted

2) This may be filed with P.P. for sending a consolidated report to G.O.M.

11-8-48

18

~~32~~ 33

Municipal Office, Srivilliputtur.
Dated 9th November 1948.

Roc. A2. No. 4480/48 -----

ASST. SECRETARY TO GOVERNMENT
19 NOV 1948
EDUCATION AND PUBLIC HEALTH DEPT.

From
Sri S.R. Gopala Rao B.Sc.,
Municipal Commissioner,
Srivilliputtur.

To
The Secretary to Government,
Education and Public Health
Department, Madras.
Through the Chairman, Municipal council
Srivilliputtur.

Sir,

85550

(H)

Sub:- Tax - Education Tax - levy in municipal areas - Council's Resolution - Submission of.

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

On the above orders of Government, this council has in its resolution No. 336 dated 29--10--48 resolved that no enhancement in Education tax is necessary to this Municipality. I beg to submit herewith a copy of the resolution of the council, No. 336 dated 29--10--48 for favour of information of Government.

overleaf

S. R. Gopalarao
11.11.48
Commissioner,
Srivilliputtur Municipality.

S.N. 10/10/a.

Forwarded

10.11.48

10.11.48
Chairman.

10.11.48

P.T.O.

344

Copy of the Municipal Council's Resolution No. 336 dated 29-10-48.

H

Read G.O. No. 1606 Edn. & P.H., dated 22--6--1948, issuing instructions for the levy of education tax in municipal areas and office note thereon.

Resolution.

Tax need not be enhanced.

(sd) G. Muthuswamy,
Chairman.

/True Translation/

Commissioner,
Srivilliputtur Municipality.

S.N. 10/10-a.

CY

55

Roc. A.2. 2150/49.

Municipal Office, Srivilliputtur,
Dated 16th March 1949.

From
Sri S.R.Gopala Rao, B.Sc.,
Municipal Commissioner,
Srivilliputtur.

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

Through
The Chairman, Municipal Council,
Srivilliputtur.

17

20 MAR 1

Sir,

Sub:- Tax - Education - Levy on lands not occupied by or adjacent and appurtenant to buildings and lands not exclusively used for agricultural purposes - Rates fixed by Government.

N

Ref:- G.O.M.S. No. 554 Education dated 28-2-49.

----

2 1861

In G.O.No. 1778 L.A., dated 24-9-48 Government fixed the rates of property taxes on Vacant lands under Section 81 (A) (1) of Madras District Municipalities Act with effect from 1-10-48. The rate fixed was at Rs. 3-0-0 per 320 sq Yds of land per half year. As most of the vacant lands within this Municipal limits are small plots of less than 320 sq yds. each in area and as they are used by agriculturists for storing manure for their cultivation lands the enhancement of tax created hardship on the poor agriculturists. The council therefore requested the Government to reduce the rates of taxation on these lands. Accordingly they have in their orders G.O.M.S. No. 312 L.A., dated 18-2-49 revised the rates and permitted to levy the taxes on capital Values basis and they also advised the council in their Memorandum No. 50716/48 L.A., dated 6-1-49 to exempt the owners of sites less than 80 sq yds from taxation with the approval of the Collector. The Council has exempted such lands from tax for 1948-49 IInd half with the sanction of the Collector.

2. The Council is now levying education tax on all properties at 6 2/3% of property taxes as per orders in G.O. No. 566 Education and Public Health dated 13-3-46 from 1-4-46. An Education tax of 0-2-11 per half year is collected at this rate on all vacant sites for every 320 sq yds or part thereof. In G.O. No. 554 Education dated 28-2-49 the Government have since issued a direction under section 35 (2) of Madras Elementary Education Act 1920 as amended to levy education tax on vacant sites at 8 1/3% per half year from 1-10-48 with retrospective effect.

3. The Council has already decided on its Budget Estimate for 1949-50 on Elementary Education Accounts to introduce compulsory Education for Boys alone in 9 wards of this Town in 1949-50 and to raise funds for this it has also resolved to levy Education tax at 8 1/3% of Property tax per half year on all the properties within this Municipal limits. Under section 35 (1)(a) of the Elementary Education Act 1920 sanction of Government has also been applied for the enhancement of the tax from 1-4-49 in this office Roc. A.2. 8580/48 dated 20-1-49 and their orders are awaited.

4. The Council considers that the enhancement of the Education tax on Vacant lands at 8 1/3% or property tax now sanctioned in G.O.No. 554 Education dated 28-2-49 at the end of the financial year to take retrospective effect from 1-10-48 will make further hardship, considering the fact that the present rates of taxation on vacant lands fixed in G.O. 1778 L.A., dated 24-9-48 themselves are very high. The Council has therefore in its resolution No. 614 dated 11-3-49 approved the note of the Vice Chairman that the Government might be requested to permit the levy of education tax on vacant lands at the rate of 8 1/3% property tax per half year with effect from 1-4-49 as decided by the Council already to levy this rate on all properties from 1-4-49. I beg to submit herewith a copy of the Council's resolution with a true translation of the note of the Vice Chairman to the Council and request the favour of orders of Government.

5. In pursuance of the orders of Government in G.O.No. 554 dated 28-2-49 I beg to submit that I have published the rates directed by Government in the G.O. in the District Gazette and in the Town. I therefore beg to request the favour of early orders of Government on the resolution of the Council to take further action. I submit that pending orders of Government on the request of the Council I am keeping in abeyance the revision of taxes and issue of bills.

S.R.
Commissioner, 19.3.49
Srivilliputtur Municipality.

A.S.K. 18/3.

Forwarded.
P. Muppilikone 18.3.49
Vice Chairman.

18.3.49

18.3.49

Copy of the note of the ViceChairman to the Council.

The Government have alread enhanced the rates of taxation of Vacant lands from 1-10-48 highly. The council requested the Government to reduce such taxes and they have permitted the council to levy taxes on vacant lands at lower rates from 1-4-1949.

While considering its Budget Estimate the council has already decided to levy education tax on all the properties within this Municipal limits at 8 1/3% of the property tax from 1-4-49. Considering the facts that the present rates of taxation on Vacant lands are too high, that the council has already resolved to enhance and levy Education tax on all properties at the rates now fixed by Government, with effect from 1-4-49 and that the revision and Collection of the education tax on vacant lands at the rates now fixed from 1-10-48 at the end of the year will be a hardship, the Council may request the Government to permit it to levy Education tax at this rate from 1-4-49 as already decided by the Council.

Sd.P.Muppili Kone,
Vice Chairman.

(True Translation)

Copy of Srivilliputtur Municipal Council's resolution No. 614 dated 11-3-49.

Read G.O.No. 554 Education dated 28-2-49 issueing direction under section 35 (2) of Madras Elementary Education Act 1920 as amended to levy Education tax on lands not occupied by or adjacent or appurtenant to buildings and lands not used exclusively for

P.T.O

~~3~~ 38

agricultural purposes within Municipal limits with effect from 1-10-48 and office note thereon.

Resolution:- The note of the Vice Chairman is accepted.

Sd.P.Muppili Kone,
Vice Chairman.

(True Copy)

S. R. Gopala Rao 18/3/50
Commissioner,
Srivilliputtur Municipality.

A.S.K.18/3.

18.3.50

41

From
Sri S.R.Gopala Rao B.Sc.,
Municipal Commissioner,
Srivilliputur.

To
The Secretary to Government
Education Department, Madras.

Through the Director of Public
Instruction, Madras.

Through the Chairman, Municipal
Council, Srivilliputtur.

ASSISTANT SECRETARY
10 APL 1950
7775
EDUCATION DEPARTMENT

39

C/ 21

From
Sri S.R. Gopala Rao B.Sc.,
Municipal Commissioner,
Srivilliputtur

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

Through The Chairman,
Municipal Council
Srivilliputtur.

20 FEB 1950

E.W.(B)

14788

Roc. A2. 2150/49 dated 17-2-50.

Sir,

Sub: ~~Tax~~ - Education ~~tax~~ - Levy of education on land not occupied by or adjacent and appurtunent to buildings and lands not exclusively used for agricultural purposes - Rates - fixed by Government.

Ref: This office Roc. A2. 2150/49 dated 19-10-49 and Government endorsement No. 94158/49-1-C education dated 3-12-49

I beg to request the favour of early orders on the reference cited above.

S. R. Gopala Rao 17/2/50.
Commissioner
Srivilliputtur Municipality

D.S.18-2.

F O R W A R D E D

Chairman. 23.2.50.

20/2

---

the Government to cancel the directions now issued in G.O.No. 694 Education dated 3-3-50.

4. I beg to submit herewith a copy of the resolution of the Council and request the favour of early orders on the matter.

S. R. Gopala Rao
Commissioner, 17/4/50
Srivilliputtur Municipality.

Encl.P.T.O.
P.S.15/4.

16.4.50

1353 H
20.4.50

F O R W A R D E D

P. Muppili Kone
17.4.50
Vice-Chairman.

16.4.50

Copy of the resolution No.~~694~~ 758 dated 31-3-50

Read G.O.N_o.Ms. 694 Education dated 3-3-50 on the Budget Estimate of this Council for Elementary Education Fund Account for 1950-51.

7775

Resolution:-

The Council was directed to levy Elementary Education Tax at 9 3/8% of Property tax as recently as Ist October 1949. It is too early to raise the tax to 14 2/7% from 1-4-50. Besides the Council will be raising the rate of property tax by 2½% of annual value to finance the Water Supply Scheme. This increase will yeild a larger amount by way of Education tax than now. The further raise now directed by the Government is very heavy and the Council requests the Government to cancel the direction now issued.

(Sd) P. Muppilikone.
Vice-Chairman. 31-3-50

/ True copy /

S. R. Govinda Rao 17/4/50
Commissioner.

15

C. No: 7775/50

23

43

Edn (D)

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

From The Commr., Srivilliputtur Mpl.
No: 2573/50 dt 14. 4. 50.

Memo no: 7775/50-1-D ~~Edn~~ dt. 25.5.50.

p 1 cf

The ~~A~~ D.P.I is requested to forward with his remarks the original of the commissioner's letter cited ~~that~~ which is ~~stated~~ reported to have been sent to Government through him.

KA 23/5/50

23/5/50

24/5/50

27/5

To the D.P.I

D 45

ASSISTANT SECRETARY
EDUCATION DEPARTMENT
9 JUN 1950
15029

EDUCATION DEPARTMENT

From

The Director of Public Instruction,
Madras.

To

The Secretary to Government,
Education Department.

24

Sir,

Roc.No. 1736-B.3/50 dated 6-6-50

Sub: Budget Estimate for 50-51 - Elementary Education Fund - Municipal Council, Srivilliputtur -

Ref: Govt. Memo.No. 7775/50-1-D. Edn., dated 25-5-50

P. 3 ante.

A copy of the Commissioner's letter dated 14-4-50, which has not been received in this office, has been called for and will be submitted with remarks on its receipt.

Yours faithfully,

7.6.50

for Director of Public Instruction.

7.6.50

Copy to the Commissioner, Srivilliputtur Municipality in continuation of the Director's letter of even No. dated 2-6-50.

grd.7.6.

7/6.

Edn.-(D)

Please see the Director's interim reply above. His remarks may be awaited till 30.6.50.

12/6/50

13/6/50

46

25

47

Edn (B).

No: 7775/50

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

30/6/7.

P 5 ante

From the Director of Public Instruction
No: 1736/50 dt 6.6.1950

Memo No. 7775/50-2 Edn dt. 6.7.'50

The D.P.I is requested to report the stage in which the matter stands at present.

To
The D.P.I
8/7/7

NR 6/8/50

4/7/50

6/7/50

5/7/50

Office of the Director of Public Instruction, Madras.
Roc.No.1736 B8/50 dated 28-6-1950.

Sub: Budget Estimate for 50-51 - Elementary Education Fund.

Ref: From the Commissioner, Srivilliputtur Municipality Roc.No.B1-2513/50 dated 10-6-1950 with a copy of his letter dated 14-4-1950.

ASSISTANT SECRETARY
18382
5 JUL 1950
EDUCATION DEPARTMENT

p11 ante

pp13-14 ante

Copy submitted to Government with reference to Memo No.7775/50-1D, Edn., dated 25-5-1950.

p3 ante

2. The letter from the Commissioner of the Municipality No.2513/50 dated 14-4-1950 was received only with the reference quoted above.

p1 ante

3. The request of the Municipal Council to defer the enhancement in the rate of levy of Education tax may kindly be considered. In such an event the contribution from General Fund Account to the extent of Rs.16,100/- may be allowed to stand as against the sum of Rs.12,000/- ordered by Government in G.O.No.Ms.654 Edn., dated 3-5-1950.

p25 7 ©

for Director of Public Instruction.

To the Secretary to Government,
Education Department, Madras.

KHR.29.6.

Copy of letter Roc.No.B1-2513/50 dated 10-6-1950 from the Commissioner, Srinvilliputtur Municipality to the Director of Public Instruction, Madras.

Sub: BUDGET ESTIMATE - 1950-51 - Elementary Education Fund.
Ref: Your Roc.No.1736 B8/50 dated 2-6-1950.

My original reference dated 14-4-50 on the subject was submitted to Government through you. I enclose herewith a copy of the reference as desired.

(True Copy)

for Director of Public Instruction.

[duplicate of plaint] ~~8~~/28 53

Copy of letter Roc. Bl. 2513/50 dated 14--4--1950 from the Commissioner Srivilliputtur Municipality, to the Secretary to Government, Education Department, Madras, through the Director of Public Instruction Madras, and ~~through~~ through the Chairman, Municipal Council, Srivilliputt

-----

Sub:- Budget Estimate - Elementary Education Fund - 1950-51.
Ref:- G.O. M.S. No. 694 Education dated 3--3--50.

In their above orders Government have issued a direction to this council to alter the levy of Education tax within its area from 9 3/8% of Property tax to 14 2/7% of property tax per annum with effect from 1--4--50.

2. While passing final orders on the Budget Estimate of this council for Elementary Education Fund Account for 1949-50, Government have in their orders G.O. Ms. 5668 Edn. dated 12--8--49 issued directed to levy the education tax at 9 3/8% of property tax per annum from 1-10-49 instead of 6 2/33%. The Council is levying Education tax at this rate from 1--10--49.

3. The Council now feels that it is too early to raise the rate of education tax again from 1--4--50 from 9 3/8% to 14 2/7% of property tax. The Council has already resolved to raise the property tax by $2\frac{3}{4}\%$ of the annual value to finance its water Supply Scheme which is under consideration of Government in Public Health Department. This enhancement of property tax may come to effect either from 1-4-50 or from 1-10-50 on receipt of final orders of Government on the Water Supply Scheme of this council. If the property tax is raised by $2\frac{3}{4}\%$ it will bring additional income under Education tax. Hence the council has in its resolution No. 758 dated 31--3--50 requested the

P.T.O.

Government to cancel the direction issued now in G.O. 694 Edn. dated 3--3--50.

4. I beg to submit herewith a copy of the resolution of the council and request the favour of early orders on the matter.

(sd) S.R. Gopala Rao,
Commissioner.

(True Copy)

S.R. Gopala Rao 21/6/50.
Commissioner,
Srivilliputtur Municipality.
21-6-50

29

Copy of the Municipal Council's Resolution No. 758 dated 31--3--50.

Read G.O. Ms. 694 Edn. dated 3--3--50 on the Budget Estimate of this Council for Elementary Education Fund Account for 1950-51.

Resolution.

The Council was directed to levy Elementary Education tax at 9 3/8% of property tax as recently as Ist October 1949. It is too early to raise the tax to 14 2/7% from 1--4--50. Besides the council will be raising the rate of levy of property tax by 2¾% of annual value to finance the water supply scheme. This increase will yeild a larger amount by way of Education tax than now. The further raise now directed by the Government is very heavy and the council requests the government to cancel the direction now issued.

(sd) P. Muppuli Kone,
Vice-Chairman.

(True Translation)

S.R. Gopala Rao
Commissioner. 21/6/50
21-6-50

16

C

Edn (D)

Please see the Commissioner's letter on p1 cf, the Council's resolution on p2 cf and the Director's remarks on p9 cf. L.A. Dept may be requested to see for remarks in the first instance w.r.t. 'M' on p9 ante.

M 28/7/50

8/8/50 LA

Edn. U.O. 7775/50-3D
4-8-50.

✓ SV 5/8

LOCAL ADMINISTRATION DEPARTMENT
31839
4 AUG 1950
SECRETARIAT, MADRAS

30

17

Edn (D).

Tax - Edn - Municipal Council, Srivilliputtur -

—

From the Commr, Srivilliputtur Mpty.
No.: 2513/50 d 14-6-'50
From the Director of Public Instruction
No: 1736/50 d 28-6-'50.

p6 cf

—

Memo No: 7775/50-4 D Edn d. 11-9-50

pp23-25 cf (C)

The orders contained in para II(i) of G.O.: No: 694 Edn dated the 3rd March 1950 are hereby cancelled.

2. Contribution from the general funds:- The amount of Rs 12,100 share

~~Sgp~~ 18

under this head in the annexure to G.O. No. 694 ~~edn~~ dated the 3rd March 1950 ~~[illegible]~~ will be increased to Rs 16,100.

KL
8/9/50

~~OP~~
8/9/50

[illegible]
9/9/50

p 25 cf. | (C)

[illegible]

To

The Commr, Srivilliputtur Mpty.
(through the Coll.)
Copy to the D.P.I

12/9

31

29

L.A.D.(C).

Please see the remarks of Education on p.16 ante.

The Srivilliputtur ml.cl. is now levying the property tax at 17½ per cent per annum and education tax at 9-3/8 per cent of the property tax. The rate of education tax works out to 1-41/64% of the annual value of property. With a view to stabilise the Ele. Edn. Account and to avoid a large contribution from the Genl. Account to the Ele. Edn. Account, the Council was asked to increase the rate of education tax from 9-3/8 % to 14-2/7 per cent of the property tax, i.e. from 1-41/64 per cent to 2½ per cent of the annual value of properties. In view of the anticipated increase in the proceeds of edn. tax the Cl. was ~~asked~~ also asked to reduce the contribution from the Gl. Account to the Ele. Edn. Account from Rs.16,100 to Rs.12,100.

The Commr. reports that the Cl. has since resolved to increase the rate of W.S. & D. tax by 2-3/4 per cent per annum in order to finance its Water-supply scheme, that as a result of this increase the income from edn. tax at the existing rate, viz., 9-3/8 % of property tax, will also increase and requests that the orders in G.O.No. 694-Edn., dated 3-3-50, directing the Cl. to increase the edn. tax from 9-3/8 per cent to 14-2/3 per cent may be cancelled.

Plans and estimates for the water-supply scheme of the municipality have been approved and the council will levy the increased rate of W.& D. tax from 1-10-1950. The total rate of property tax will then be 20-1/4 per cent and the edn. tax will be 1-115/128 per cent. In the circumstances it seems unnecessary for

F/33

100 — 9 3/8

17½ — 35/2 × 1/100 × 75/8

105/64 = 1 41/64 or nearly 1 5/8

F/105-106

C/23

100 — 14 2/7

17½ — 35/200 × 100/7 = 2½

about Rs. 4,000

C/23

P.1 cf

(x) addl. income about Rs. 1,400

C/23

1 41/64 — 9100

1 115/128 — 1430

Ascertained from Health

W on P.1 cf

100 — 9 3/8

20¼ — 81/4 × 1/100 × 75/8

243/128 = 1 115/128 or nearly 1 7/8

24/8/50

D

for the council to increase the rate of edn. tax from 9-3/8 per cent to 14-2/7 per cent as ordered in G.O. No.Ms. 694-Edn., dated 3-3-50. The Council can afford to pay a contribution of Rs.16,100 from the general account to the ele. edn. account in the current year. The necessity for an increase in the rate of edn. tax may perhaps be considered while examining the R.E. for the current year and the B.E. for 1951-52.

With these remarks the file may be returned to Edn.Department.

21.8.50

23.8.50

24/8/50

Edn

D.

C/23

Revised Cl. 10. 50-51
R. 23,277
Cl.B. R 7545
24/8/50

ASSISTANT SECRETARY
28 AUG 1950
25549
EDUCATION DEPARTMENT

L.A.D.U.O.
31835-C.1
26 ~~25~~/8/50

The notes of L.A. Dept on pp 17-18 above may be perused. In the circumstances stated there, the orders contained in para II (i) of G.O: No: 694 Edn dt 3.3.50 may be cancelled. A draft memo is submitted for approval.

(approved in [illegible])

8/9/50

From
Sri,S.R.Gopala Rao B.Sc.,
Municipal Commissioner,
Srivilliputtur.

To
The Secretary to Government,
Education Department,
Madras.
Through the Chairman, Municipal
Council , Srivilliputtur.

D 32

ASSISTANT SECRETARY
28 APR 1950
EDUCATION DEPARTMENT

Roc. A2. 2150/49 dated 17--4--50.

Sir,

8207

Sub:- Tax - Education tax - Levy of Education tax not occupied by or adjacent and appurtenant to buildings and lands not exclusively used for agricultural purposes - Rates fixed by Government-

Ref:- This office Roc. 2150/49 dated 19-10-49 and Government Endorsement No. 94158/49-10 Edn dated 3-12-49

I beg to request the favour of early orders on the reference cited above.

S. R. Gopala Rao
Commissioner, 21.4.50.
Srivilliputtur Municipality.

P.S.20/4.

21.4.50

Forwarded / ~~By Order~~

Edn. (D)

22.4.50
Vice-Chairman

21.4.50

(action already taken)
Lodged.

13/5

13/5

63
2

8

33

From
Sri S.R. Gopala Rao B.Sc.,
Municipal Commissioner,
Srivilliputtur

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

Through The Chairman,
Municipal Council
Srivilliputtur.

D.S.

HEALTH DEPARTMENT
20 MAY 1950
ASSISTANT SECRETARY

ASSISTANT SECRETARY
23 MAY 1950
12499
EDUCATION DEPARTMENT

Roc. A2. 2150/49 dated 10-5-50

Sir,

Health

Education

22/5/50
Edn

Sub: Tax - Education tax - not occupied or adjacent and appurtunent to buildings and lands not exclusively used for agricultural purposes - Rates fixed by Government.
Ref;This office Roc. A2. 2150/49 dted 19-10-49 and Government endorsement No. 94158-49-1-C-Edn. dted 3-12-49

I beg to request the favour of early orders on the reference cited above.

S.R. Gopalarao 16/5/50
Commissioner
Srivilliputtur Municipality

16/5/50

D.S. 15-5.

FORWARDED

Chairman. 17.5.50

16/5/50

Edn (D) 2

Please see the reminders from the Commr, Srivilliputtur Mplty. on pp. 1-3 ante. Orders have issued on the Ely. Edn Fund Budget of the Ml-cl. for 1950-51 in G.O. No. 694 Edn dt 3.3.50. The G.O. is not readily traceable. L.A. ~~Dept~~ may be requested to verify whether the G.O. has been put up in any of their files and if so to put it up for disposal of this file. That Dept may be requested to treat the matter as urgent.

Where is it?

16/6

34

33/21/6

p 1 cf

p 3 cf

Edn (D)

Tax — Education tax — Levy of Education tax ~~on~~ on vacant lands —

From the Commr., Srivilliputtur Mply—
No: 2150/49 dt 17-4-1950
From the Commr., Srivilliputtur Mply—
No: 2150/49 dt 10-5-1950

Memo No: 8207/50-1 D Edn dt. 21.6.1950

The Commissioner, Srivilliputtur Municipality is requested to send ~~copies of the original [illegible]~~ a copy of his letter No: 2150/49 dt 19-10-1949 referred to in the letters cited above. He is also requested to send copies of his original references on the subject, if the letter ~~is~~ referred to above is a reminder.

KK
16/6/50

16/6/50

16/6/50

Dplco
22/6

To
The Commr
Srivilliputtur Mplty
(through ~~the~~ [illegible])

From
Sri.S.R. Gopala Rao B.Sc.,
Muncipal Commissioner,
Srivilliputtur.

To
The Secretary to Government,
Education Department,
Madras.

ASSISTANT SECRETARY
18375
5 JUL 1950
EDUCATION DEPARTMENT

Roc. A2. 2150/49. Dated 28--6--'50.

Sir,

Sub:- Tax - Education tax - Levy of Education tax on vacant lands.

Ref:- Government Memo No. 8207/50-1-D Education Dated 21--6--'50-

35

I beg to submit herewith the copy of this office Roc. A2. 2150/49 Dated 19--10--1949 along with this office original reference Roc A2. 2150/49 Dated 16--3--'49. I beg to request early orders may kindly be issued.

S. R. Gopala Rao
Commissioner, 30/6/50
Srivilliputtur Muncipality.

Sd/- 30/6/50

F O R W A R D E D.

1.7.50.
CHAIRMAN.

Sd/-
30.6.45

Copy of this office letter Roc. A2. 2150/49 dated 19/10/49

From
Sri S.R. Goala Rao B.Sc.,
Municipal Commissioner,
Srivilliputtur.

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

Through The Chairman,
Municipal Council,
Srivilliputtur.

Roc. A2. 2150/49 dated 15--10--49.

Sir,

Sub: Education - levy of Education tax on land not occupied by or adjacent or appurtunent to buildings and lands not exclusively used for agricultural purposes - Rates - fixed by Government.

Ref:- This office Roc. A2. 2150/49 dated 16-3-49 and the last reference ending with 17-8-49.

M1-2/Ⓒ The Government in their orders G.O.M.S. 554 dated 28-2-'49 issued a direction to this Council under sub section 2 of section 35 of Elementary Education Act, that education tax on lands not occupied by or adjacent or appurtenant to the buildings and lands not exclusively used for agricultural purposes should be levied at 8.1/3% of property tax from 1/10/49. As the Council considered that it would cause much administrative inconveniences at the fag end of the financial year 1948-

Not recd

and as it had already reported to government in its letter No. Roc. A2. 8580/48 dated 20-1-49 that it would levy education tax on all properties at 8.1/3% per annum on property tax, it requested ~~the~~ the government in its resolution No. 614 dated 11-3-49 communicated in this office Roc. No. 2150/48 dated 16-3-49 kindly to revise the direction and permit it to raise the rate ~~efed~~ of education tax on all properties at 8-1/3% from 1-4-49 as already decided ~~xbx~~ by it.

Mp 37-38/(C)

In the meantime government in their orders 2565 Edn. Dated 12/8/49, now issued a direction to levy education tax at 9.3/8% of property tax per annum from 1-10-49.

In the absence of any orders received from the government to the above reference I presume that government were pleased to drop their direction issued in G.O. No. 554 Edn. dated 28-2-49 as per request of the Council to levy education tax at 9.3/8% from 1-10-49- I beg to be informed whether my presumption is correct.

Mp 1-2/(C)

(Sd) S.R. Gopala Rao,
(S Commissioner,
Srivilliputtur Municipality,

S.R. Gopala Rao

8207/50

F O R W A R D E D.
sd. P. Muppi
Vice-Chairmen.

/ True Copy /

S.R. Gopala Rao
Commissioner, 30/6/50
Srivilliputtur Municipality,

8
30/6/50

Edn (D)

Action regarding the levy of Education tax on vacant lands in this municipality may be taken up after orders are passed on the top file (C. no. 7775/50)

KA
29/7/50

29/7/50

8/8/50

Edn (D)

C. no: 8207/50

Tax - Education - Municipal Council, Srivilliputtur - Vacant lands - Capital value basis - Direction - Issued -

Mp 7-8 (C)

From the Commissioner, Srivilliputtur Mpty
No: 2150/49 d/ 15-10-1949

~~Order No~~ Memo No 8207/50-2 D Edn d/ 22-9-50

~~Ms~~ The attention of the Commissioner, Srivilliputtur Municipality is invited to Govt memo no: 7775/50-4 D Edn d/ 11.9.1950.

Mp 17-18/(B)

2. ~~[illegible]~~ The orders in G.O: 554 Edn d/ the 28th February 1949 in so far as they relate to the municipal Council, Srivilliputtur, are hereby cancelled, and in lieu thereof the Government under sub-section 2 of Section 35 of the Madras Elementary Education Act 1920, as amended, direct the municipal Council, Srivilliputtur to levy Education tax on lands not occupied by or adjacent and appurtenant to buildings and not exclusively used for agricultural purposes at 9 3/8% (x) of property tax with effect from ~~[illegible]~~ 1-4-1950.

Mp 1-2/(C)

(x) There will be uniformity in regard to the taxation of all properties of buildings agricultural & vacant lands, if levied at 9 3/8% of property tax

To
The Council, Srivilliputtur Mpty (through the CPC).
The Collector of Ramnad
The Ex of L.F. Accts.
The D.P.I.
The I.L.B.
The LA Dept

2.5/9.

Do items 4-6

KA
21.9.50

22/9/50

DM
22/9/50

7b

D

37

From
Sri R.Sundaresan, B.A.,
Municipal Commissioner,
Srivilliputtur.

To
The Secretary to Government,
Education Department,
Fort St. George, Madras.
Through The Chairman, Municipal
Council, Srivilliputtur.

ASSISTANT SECRETARY
31273
9 OCT 1950
EDUCATION DEPARTMENT

Roc.No.A2. 2150/49 dated 6--10--50.

Mp 17-18 E

Sir,

Subject:-- Tax - Education - Levy - Alteration of rate.

Ref:-- Government Memorandum No. 7775/50-4D dated 11-9-50
and No.8207-50-sD dated 22--9--50.

19 v

With reference to the orders in the above memoranda, Education tax as a surcharge on property tax has to be levied at 9 3/8 per cent of the property tax per annum on all buildings and lands within this municipal limit from 1st April 1950. Under the direction given in paragraph II(i) of G.O.No.694 (Education) dated 3--3--1950 necessary notifications under Section 80 of the District Municipalities Act 1920 had been published in the Ramnad District Gazette for March 1950 and Education tax at 14 2/7 per cent of the property tax per annum had been levied from 1-4-50 and collected. If with reference to the orders in the above memoranda the rate of tax has to be revised and reduced a lot of administrative inconvenience will arise. The demand will have to be worked out afresh for each assessment and necessary corrections carried out in the demand registers. The tax collected in excess for the first half year of the current year (half year ending 30-9-1950) according to the higher rate of 14 2/7 per cent will have to be refunded to the assessees. There are more than 11,000/- assessments in all. All these will involve substantial additional work to the office staff and delay in the issue of bills for the tax due for the current half year (1950-51/II). Above all the financial position of the Council is not quite sound. It may not be possible to make any additional contribution from the General Fund to the Elementary Education Fund as directed in paragraph 2 of Memorandum No.7775/50-fD(Education) dated 11--9--1950. The expenditure on Elementary Education is increasing rapidly and proposals for opening some more schools are pending. In the above circumstances the Government may be pleased to reconsider their orders in the above memoranda and confirm its earlier direction in G.O.No.MS.694(Education) dated 3-3-50.

M

N

2. I request urgent orders on the reference as the property tax bills for the current half year have to be prepared and issued before the 31st of this month.

R Sundaresan
6.x.50.
Commissioner,
Srivilliputtur Municipality.

G.S.6/10.

6.x.50

Forwarded.

P. [illegible]
6 10 50.
Chairman.

6.x.50

A C

Edn (D)

Please see the Commissioner's reference overleaf.

2. LA may ~~be~~ see for remarks in the first instance with reference to 'M' overleaf. Their attention may be invited to X on p 2 n/f of memo no: 3275/50-4 D Edn dt 11-9-1950.

(E)

1a
12.10.50

OM
13/10/50
LA

12/10

no: 31275/50-1 D Er
13.10.'50

LOCAL ADMINISTRATION DEPARTMENT
41739
14 OCT 1950
SECRETARIAT, MADRAS

F W
16/10

P.J.G

38

L.A. Dept (CA-D)

Please see the letter from the Commissioner, Srivilliputtur mpty on p. 1 ante and the notes of Education Dept on 2 ante.

With reference to 'M' on p. 1 ante, the B.E of the Srivilliputtur Mpl Council for 1950-51 under Gl Acct. the estimated ordinary receipts of all short of the ordinary expenditure by Rs. 1,670. As stated by the ~~[illegible]~~ commissioner it will not be possible for the ~~[illegible] Board~~ council to make any additional contribution from the Gl Account. This question may ~~perhaps~~ be considered ~~at the time of~~ after the receipt of the R.E for 1950-51 & B.E for 1951-52 (say in end of Dec 1950 or beginning of Jan: 1951). ~~when it will be made known whether there will be any surplus left in the R.E for 1950-51.~~

With these remarks, the file may be returned to Education Dept.

(F) 104

GS
4-12-50

5.12.50

The request at N on h 1 above may be complied with, in ~~the~~ circumstances stated. The reduced rate of 9 3/8 % of property tax may be fixed by Govt with effect from 1-10-50.

M

6/12/50
Edn
D

Please see the ~~LA Dep~~ note of LA Dept. above. As it is stated that it will not be possible for the Council to make any addi

L-Acc-G No. 41739/50-1-C

ASSISTANT SECRETARY
8 DEC 1950
39475
EDUCATION DEPARTMENT

14

4

Contribution from the Rural fund to the Elementary Education Fund, the reduced rate of 9 3/8% of property tax per annum may take effect from 1-10-1950, as suggested at 'M' on p 3 ante. Subject to orders, a draft memo is submitted for approval.

M
12/12/50

12/12

BM
13/12/50

75

39

Edn(W)

Tax - Education - Vill. cl., Srivilliputtur - Alteration of rate of levy.

11g/1

p 17 / Ⓔ
p 9 / Ⓥ
p 1cf.

Ref: Govt memo no: 7775/50-4 Edn dt 11.9.50
Govt memo no: 8207/50-2 Edn dt 22.9.50
From the Commr., Srivilliputtur reply
No: 2150/49 dt 6-10-1950

Memo No: 31275/50-3 Edn dt 13.12-1950

In the circumstances stated, the Government direct that the increased rate of Education tax of 14 2/7 % of property tax ordered in para II (i) of

P.T.O

75

39 Em (W)

Tax - Education - Vel el,
Srivilliputtur - Alteration of rate of levy.

118/1

p 17 / Ⓔ
p 9 / Ⓥ

p 1 cf.

Ref: Govt memo no: 7775/50-4 Edn dt 11.9.50
Govt memo no: 8207/50-2 Edn dt 22.9.50
From the Commr., Srivilliputtur reply
No: 2150 /49 dt 6 - 10 - 1950

Memo No: 31275/50-3 Edn dt 13.12-1950

In the circumstances stated, the Government direct that the increased rate of Education tax viz 14 2/7 % of property tax ordered in para II (i) of

P.T.O.

10

6.00