

Education and Public Health (194⁵) Department.

Mis. SERIES.

G.O. No. 1464 Education.

Dated 18th September, 1945.

[Despatch Abstract.]

Subsidy - Equivalent Government contribution. - Education
tax realised in 1944-45 - Municipal Council,
Dindigul - Payment - Sanctioned.

Back Papers.

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

Further Papers.

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

C.F. 32 (a).

Local Administration

Department

From (Name) Sri V. Chendil Velayudham,

Designation Municipal Commissioner,

Station Dindigul.

Received

Registered

To
The Secretary to Government of Madras,
Edn. & Public Health Department,
Fort St. George, Madras.

Through

1. The Examiner of L.F. Accounts, Madras.

2. The Chairman Municipal Council, Dindigul.

Enclosures:

R.O.C. No. 6812/45-B1.

dated 6th August 45. 194

Sir,

Sub: Contribution-Dindigul Municipality-Education tax-
Equivalent contribution from Government-Grant for
amount collected in 1944-45-Elementary Education Fund
audit report-Letter L.F.2805 dated 26-7-45 of the
Examiner of Local Fund Accounts, Madras-Sanction-Requested.

I beg to submit that the Examiner of Local Fund Accounts,
in paragraph 4 (Copy submitted) of the audit report on the Elementary
Education Fund Accounts of this Municipality for 1944-45 communicated
in his reference read above points out that a sum of Rs.11,120-12-7 or
Rs.11120-13-0 is due to this Municipal Council from Government as
equivalent contribution with reference to Section 37 of the Madras
Elementary Education Act of 1920 and that Council is therefore eligible
to get that sum from Government.

I submit that on receipt of the contribution of Rs.11120-13-0
I shall remit to Provincial Funds the sum of Rs.2-10-6 referred to in
the audit report. I am submitting herewith for favour of reference
a copy of item 5 of the objection statement on the Elementary Education

P.T.O.

Fund Accounts of this Municipality for 1944-45-11. I beg to request that Orders for payment of the grant to the credit of the Municipality may kindly be issued at an early date. I submit below the prescribed certificate.

FORWARDED.

12 DEC 1945

Commissioner.

Chairman, Municipal Council. MD/10-8.
Acting under Sec18 (2) of the Act.

CERTIFICATE.

I certify that a sum of Rs.11120-13-0 Eleven thousand one hundred and twenty and annas thirteen only was the net amount actually realised during 1944-45 as Elementary Education Tax in this Municipality for which the Municipality is eligible for a contribution. The amount was verified and found correct. The equivalent contribution due to the Municipal Council, Dindigul under Section 37 of the Madras Elementary Education Act of 1920 will therefore be Rs.11120-13-0.

Examiner's Office.

Forwarded.
The claim was verified by the District Inspector of Local Fund Accounts, Trichinopoly and found to be correct.

Assistant Examiner of L.F. Accounts.

To
The Secy. to Govt. E. and P.H. Department.

40439

Copy of Para 4 of the Audit Report of the Elementary Education Fund Accounts for 1944-45.

4. EQUIVALENT CONTRIBUTION-CLAIM DUE FOR.

The gross amount of education tax (less refunds) actually credited in the accounts of 1944-45 was Rs.24,375-15-7. The rate of tax has been increased since July 1941. The amount of tax calculated at the rate of 1, 1/3% per annum in view of G.O.530-T. dated 6th April 1945 and after disallowing the excess credits in accounts caused by wrong apportionment, was Rs.11,120-12-7 as detailed in item of the objection statement for 1944-45 II. Though equivalent contribution can be claimed on this sum, a sum of Rs.2-10-6 included therein has to be refunded to Government as excess compensation, this sum having been collected as arrears with profession tax due for 1941-42 and previous years the loss for which period was taken into account in fixing the compensation.

/true copy/

Copy of para 5 of the Objection statement on the Elementary Education Fund Accounts for 1944-45-II.

Item.No.	Particulars of receipt or payment.	Nature of objection.
5.	Equivalent contribution in respect of Education tax realised.	The particulars for claiming equivalent contribution in respect of Education Tax realised in 44-45 are given below:- House Tax. Amount of Education tax out of total collection. 1. On account of arrears upto 31-3-42 10/129 of 710-10-2=55-1-0 2. On account of arrears 42-43 16/135 of 751-1-4 =89-0-0 3. Do. 43-44. 16/143 of 2426-3-4 =271-8-0 4. Total education tax arrear collections as corrected calculated =415-3-0 5. Education tax arrear collections under house tax as credited in accounts =435-0-0 6. Excess credit of Edn. tax under house tax 19-7-0 7. Current education tax collection under House tax 33057-11-0 8. Agricultural land tax. Collection on account of demand upto 31-3-42 10/78 of Rs.249-7-5 =32-0-0 9. 42-43 at 16/84 of 126-0-2 =24-0-0 10. " 43-44 at 16/82 of 350-7-3 =60-15-0 11. Total arrear Edn. tax collection with land tax accordingly calculated 116-15-0 12. " included in accounts =123-13-0 13. Excess credit in accounts = 6-14-0 14. Current Edn. tax collections under land tax 286-15-0 15. Total Edn. tax collections for 42-43 and 43-44 under House and land tax (2) + (3) + (9) + (10) = 445-

16. Excess education tax under
arrears collections due to
increased rate of 1/3 of
(15) admitting 2/3 s.148-8-0

17. Collections on account of
44-45 under house tax and
land tax (7) + (14) 23544-10-0

18. Excess due to increased
rate under current
collections at 5/9 of 17
admitting 4/9 in as per
G.O.No.530-E-dated 3-4-45 13080-6-0

19. Total excess ~~admission~~
~~which is equivalent to~~
~~contribution due to~~
increased rate (16) + (18) 13223-14-0

20. Grand total excess credit
on which no equivalent
contribution is due 6,13,19. 13255-3-0

Gross amount according
to 44-45 accounts 24420-14

Deduct refunds 44-45 24375-3-0

Balance 13255-3-0

Deduct 20. above
Net on which equivalent
contribution is due 11120-

(b) The sum of 26-4-0 referred
to in (6) and (13) above
has to be debited to
Elementary Education fund
and credited to General
Fund.

/true copy/

34 / 18/9 / 14/9.

EDUCATION & PUBLIC HEALTH
DEPARTMENT. (A)

Subsidy - Equivalent Government contribution - Education
tax realised in 44-45 - M. cl. Sindigul - Payment - Sanctioned
No. 40439 A/45 From the Commr. Sindigul Mty, R.O.C. No. 6812/45-B1, d/6.8.45.
Payment to " " Exr of L.F.A., L.F. 4010, d/11.9.45.
G.O.No. (M) 1464 Education, dated 18.9.45

Sanction is accorded to the payment to the M. cl.
Sindigul of a sum of Rs. 11,120-13-0 (Rupees eleven
thousand one hundred and twenty and annas thirteen only)
being the Government contribution under section 37 of the Madras
Elementary Education Act, 1920, in respect of the Education Tax
realised in 1944-45.

2. The Accountant-General is requested to place the amount
at the disposal of the M. cl. The Commr.
should present the necessary bill at the Treasury to obtain pay-
ment of the amount or to have it adjusted.

P.T.O.

(A)

-2-

3. The expenditure will be met from the appropriation under '37.1. Education Primary - Grants to Local Bodies for Primary Education - A. Local Bodies - I. Ordinary Areas - 1. Grants under section 37 of Act VIII of 1920 - Authorised' in the Annual Estimate of Expenditure for 1945-46.

- ✓ To the Commissioner, Sindigul Mpty (thru' the C.M.C.)
✓ To the Accountant-General.
✓ To the Director of Public Instruction.
✓ To the Examiner of Local Fund Accounts.
✓ To the Finance Department (W.M.)

kd.24.x.

The council was levying education tax in 1944-45 at 3 % p.m on property rates.