

Put away
M 2/13

Scott. II-27-87,000-15-11-66.

Exp. H (1946) Department

Ms

SERIES.

①

G.O. No.

563 Edm

Dated

13. 3. 1946

[Despatch Abstract.]

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.
Go	434	Edn	28/2/46			
Go	493	Edn	6/3/46			

Further Papers.

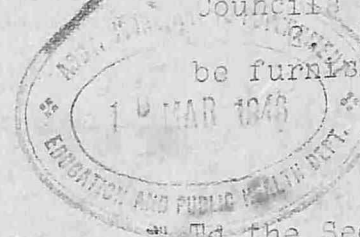
G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Go	600	Edn	15/3/46				
Go	932	Edn	3/5/46				

L.F. No.
9915

9.3.46

Subject:- statement showing the proceeds of education tax realised by local bodies in 1944-45 in respect of which Government contribution under Section 37 of the Elementary Education Act is due.

In continuation of this departmental letter No. L.F. 9642 dated 1st March 1946, a supplemental statement showing education tax realised by the Corporation of Madras, District Boards and Municipal Councils during 1944-45 is herewith enclosed. Information relating to the remaining local bodies will be furnished soon.



M. M. Shankar Das

Deputy Examiner of Local Fund Accounts.
To the Secretary to Government,
Education and Public Health Department,
Fort St. George, Madras.

13782

STATEMENT.

1944 - 45. District Boards.

Proceeds of education tax on which equivalent Government contribution is due.

Name of local body

NORTH ARCOT
NELLORE
THE NILGIRIS
KURNOOL
MALABAR

Rs. 95,369 13 7
Rs. 90,975 0 0
Rs. 6,086 15 8
Rs. 52,403 12 0
Rs. 1,07,291 5 0

MUNICIPAL COUNCILS.

HINDUPUR
NELLORE
CALICUT
PALGHAT
TELLICHERRY
COCHIN
COIMBATORE
ONGOLE

Rs. 3,966 8 10
Rs. 11,298 12 8
Rs. 22,763 8 2
Rs. 11,852 10 0
Rs. 8,098 14 3
Rs. 10,646 15 0
Rs. 42,486 11 4
Rs. 2,152 5 9

CORPORATION OF MADRAS.

Corporation of Madras.

Rs. 4,40,870 7 7

8960

112060

454537

③ E.H.C.-1) 3
 Subsidy - Education tax realized in 1944-45 -
 Govt. contribution under section 37 of the M.E.E.
 Act, 1920 - Final adjustment according to
 audited figures - Certain local bodies - Bids paid

CM. 137826-1/46 From the Exr of L.F.A., L.F. 9915, d/9.3.46
 p108 Gpo. (Mys) 563 Edm. d/13.3.46

With reference to G.O. No. 1231, Education, dated 15th July 1925, the Examiner of Local Fund Accounts has submitted a statement showing the proceeds of education tax realized by local bodies in 1944-45 according to the audited accounts for that year in respect of which contribution from provincial funds is due under section 37 of the Madras Elementary Education Act, 1920. From the statement, it is observed that the Government contribution already sanctioned requires adjustment in certain cases. Annexure I of these proceedings gives the names of the local bodies to which contributions are still

due and the amount payable to each. Sanction is accorded to the payment in the current year to the local bodies mentioned in the annexure of the amounts noted against them.

2. The Accountant-General is requested to place the amounts at the disposal of the local bodies. The presidents of district boards and the executive authorities of municipal councils should present the necessary bills at the treasury to obtain payment of the amounts or to have them adjusted.

3. The expenditure will be met from the appropriation under "37.1. Education—Primary—Grants to Local Bodies for Primary Education—A. Local Bodies—1. Ordinary Areas—Grants under section 37 of Act VIII of 1920—Authorized" in the annual estimate of expenditure for 1945-46.

4. Annexure II shows the names of the local bodies which have to refund excess contributions already paid to them. The presidents of the district boards and the executive authorities of the municipal councils concerned are requested to refund the amounts noted in the annexure by the 15th July 1946.

to the Commissioner, Corporation
 of Madras

Annexure

P.T.O.

To the executive authorities
 of M.C.s. mentioned
 in Annexures I and II
 (this is the C.M.C.)
 " " Presidents of Dt.
 Boards mentioned
 in Annexures I & II
 " " Comm. Officers,
 Corporation of Madras
 " " Accountant-General
 (this is the L.F.A.)
 " " D.P.I.
 " " Exr of L.F.A.
 R.A. Dept.

11.3.46

11/3/46

50.
 10
 12/3

51. The audit report should be sent to Government in the Educational Department.

Audit Report

The balances in securities and cash of the several funds should be carefully verified, those relating to the fee fund with the balances reported by the Accountant-General, and those of the other funds with the acknowledgments of the Bank of Madras.

It is also necessary for the auditor to examine the payments made out of grants given by Government that the payments have been made for the purposes for which they were sanctioned by Government. This is an important check and should not be overlooked.

Payments.—The auditor should see that every voucher in support of an item of expenditure which has been sanctioned either specially or generally by the Syndicate. In respect, however, of remuneration to Examiners, the bills for which are finally dealt with in the Accountant-General's office, it should be seen by the Outside Auditor that the remuneration has been correctly calculated for each examination according to the prescribed scale. This examination need not be done exhaustively but only in a few cases of heavy payments as a test-audit.

Receipts.—The accounts should be checked—
 (1) with the register of candidates for each examination and the subsidiary books maintained for the several other kind of receipts, and
 (2) with other documents wherever necessary.

The audit should be conducted in the following manner.
 (3) A cash book for each of the other funds.
 (2) A contingent book.
 (1) An account book or daily record of all transactions, of the fee fund as they occur, classified under appropriate heads.

Annexure I

S. No.	Name of local body.	Amount of Contribution Sanctioned	
		Rs.	A
1.	Calicut M. C.	29,763	8.
2.	Balghat M. C.	0	3
3.	Coimbatore M. C.	17	15
4.	Engole M. C.	2,159	6.
5.	Nattam M. C.	5769	14
6.	Nilgiris	6087	

43797-14

OSM
11/3/46

Annexure II

S. No.	Name of local body	Amount to be recovered	
		Rs.	A
1.	Tellicherry M. C.	59	2.
2.	Cochin M. C.	31	13.
3.	Malabar M. C.	4708	11
4.	Corporation of Madras	13666	8

OSM
11/3/46

43797-14
-18466-4
25321-12

SPECIAL:

Government of Madras.
Abstract.

Subsidy - Education tax realised in 1944-45 - Government contribution under section 37 of the Madras Elementary Education Act, 1920 - Final adjustment according to audited figures - Certain local bodies Orders passed.

Education and Public Health Department.
G.O. Ms. No. 563. Edn. dated 13th March 1946.

Read the following:
From the Examiner of Local Fund Accounts, L.F. 9915 dated 9-3-1946.

Order:
With reference to G.O. No. 1231 Education, dated 15th July 1925, the Examiner of Local Fund Accounts has submitted a statement showing the proceeds of education tax realized by local bodies in 1944-45 according to the audited accounts for that year in respect of which contribution from provincial funds is due under section 37 of the Madras Elementary Education Act, 1920. From the statement, it is observed that the Government contribution already sanctioned requires adjustment in certain cases. Annexure I of these proceedings gives the names of the local bodies to which contributions are still due and the amount payable to each. Sanction is accorded to the payment in the current year to the local bodies mentioned in the annexure of the amounts noted against them.

2. The Accountant-General is requested to place the amounts at the disposal of the local bodies. The presidents of district boards and the executive authorities of municipal councils should present the necessary bills at the treasury to obtain payment of the amounts or to have them adjusted.

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

4. Annexure II shows the names of the local bodies which have to refund excess contributions already paid to them. The presidents of the district boards the executive authorities of the municipal councils concerned and the Commissioner, Corporation of Madras, are requested to refund the amounts noted in the annexure by the 15th July 1946.

(By Order of His Excellency the Governor)

M. V. Subramanian,
Secretary to Government.

To the Executive Authorities of Municipal Councils and mentioned in Annexures I and II (through the Chairman, Municipal Council)

To the Presidents of District Boards (mentioned in Annexures I & II)

To the Commissioner, Corporation of Madras.
To the Accountant-General (through Finance Department)
To the Director of Public Instruction.
To the Examiner of Local Fund Accounts.

(True copy
Forwarded
By Order)

kd. 13.3.

Superintendent,
p.t.o.

ANNEXURE I

Sl. No.	Name of local body.	Amount of contributions sanctioned.	Rs.	A.
1.	Calicut Municipal Council	29,763	3	(Rupees twenty nine thousand seven hundred and sixty three and annas eight only)
2.	~~Palghat Municipal Council~~	0	3	(annas three only)
3.	Coimbatore Municipal Council.	17	15	(Rupees seventeen and annas fifteen only)
4.	Ongole Municipal Council.	2,159	6	(Rupees two thousand one hundred and fifty nine and annas six only)
5.	North Arcot District Board.	5,769	14	(Rupees five thousand seven hundred and sixty nine and annas fourteen only)
6.	The Nilgiris District Board.	6,087	0	(Rupees six thousand and eighty seven only)

ANNEXURE II.

Sl. No.	Name of local body.	Amount to be recovered.	Rs.	A.
1.	Tellicherry Municipal Council.	59	2	(Rupees fiftynine and annas two only)
2.	Cochin Municipal Council	31	13	(Rupees thirtyone and annas thirteen only)
3.	Malabar District Board.	4,708	11	(Rupees four thousand seven hundred and eight and annas eleven only)
4.	Corporation of Madras.	13,666	8	(Rupees thirteen thousand six hundred and sixtysix and annas eight only)

...000...

L.Dis.A11170/46.

Malabar District Board Office,
Calicut, dated 29th March 1946.

From

Khan Bahadur V.K. Unnikamun Sahib Bahadur,
President, District Board, Malabar.

To

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

Sir,

Subsidy - Education Tax realised in 1944-45 -
Government contribution under Sec.37 of
Elementary Education Act 1920 - Rs.4708-11-0 -
refunded.
G.O.No.Ms.563 Education dated 13--3--1946.

The sum of Rs.4708-11-0 has been refunded to Provincial
funds on 29--3--1946.

Copy to the Examiner of Local Fund Accounts, Madras.
Copy to the District Inspector of Local Fund Accounts, Malabar.

Prp/4-4 "A"

Edu dated 13-3-46.

15/4/46

16/4/46

Edu + P.H. Dept (B2)
May be filed with G.O. No 563

From (Name) Sri K. Ramanunni Nayar,
B.A.,
Designation Commissioner, Tellicherry
Municipality,
Station Tellicherry.

Received _____ Registered _____

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

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

THRO The Dt. Inspector of L.F. Accounts,
Malabar, Calicut.

THRO The Chairman, Municipal Council,
Tellicherry.

dated 15th June 1966

Enclosures: No. Ref. A3-3552/46 dated 15th June 1946

Sir,

33026

Subsidy - Education Tax realized in 1944-46 -
Govt. contribution under Section 237 of the
M.E. Education Act, 1920 - final adjustment.
Ref: G.O. Ms. No. 563, Bdn. & P.H., d/13-3-46.

In their above order, Government have ordered the refund of a sum of Rs.59-2-0 by 15th July 1946. The details as to how the amount was arrived at by me and by the Dt. Inspector of L.F. Accounts are furnished below:-

1. Details as worked out by me.

	Rs.	As.	Ps.
Education tax on property tax - current...	10652-13-	2	
Refund	44-10-	7	
Net amount realized at 1/4 %	10608-2-	7	
Amount that would have been realized	2652-0-	7	
at 3/4 %	7956-2-	0	

A r r e a r .
 Education tax on profession tax ... 191-12- 3
 ... 0- 1- 7
 8047-15-10
 or Rs.8148/-

Details as worked out by the Dt. Inspector.
 Amount of gross proceeds of Edn. tax realised)
 @ 2% per year and credited to Elementary) Rs. 10844-11-0
 Education account in 1944-45 (according to the)
 figure furnished by you in the statement)
 forwarded with N. Dis. 10687/45 d/25-11-1945)

Amount of tax @ 1% per year-- 10844-11-0 x $\frac{3}{2}$ Rs. 8133- 8-0
 Less refunds ... Rs. 44-10-0
 Net ... Rs. 8088-14-0
 Amount of subsidy drawn ... Rs. 8148- 0-0
 Difference ... Rs. 59- 2-0
 =====

This Council enhanced the rate of education tax from $\frac{3}{2}$ % to 1% per half year only with effect from 1st April 1944. As such 25% deduction need be made only from the current collection made during 1944-45 whereas the Dt. Inspector has made the deduction from both arrear and current. The Council is entitled to get the grant in full in respect of the arrears collection made during the year as the tax was levied only at the original rate of $\frac{3}{2}$ per cent per half year till 31-3-1944 and the amount originally sanctioned was correct. I therefore request that the Govt. may be pleased to order that no refund need be made by this Council.

K.K.B./17/6/
 Copy to the Accountant-General, Madras with reference to his T.9.Edn. I.1445 d/29-3-46.
 Advance copy submitted to the Secretary, Edn. & P.H. Dept., Madras.

FORWARDED/

Louis Rigo
 Chairman, M.C.,

412

EXP. HCC-1)

This is only copy of a letter
addressed to Govt this the ~~copy~~ C.F.A.
The receipt of the original
may be awaited till 15-7-46.

24/6/46 /sm
24/6/46 .. OSM
24/6/46

18/7

8 13/8 EXPH(C-1)

Subsidy - Govt. contribution under
Section 37 of the E.F. Act - Tax realised
in 1944-45 - M. Ch. Tellicherry - Refund
of excess grant contribution drawn

C.No. 33026C-1/46 From the Commr., Tellicherry city,
Ref. A.3-3552/46, d/15-6-46.

Memo. No. 33026C-1/46-1 Edn, d/17/7/46

The Exr of L.F.A. is
requested to state ^{when} the letter
of the Commr., Tellicherry city,
No. Ref. A.3.3552/46, d/15-6-46 on the
subject mentioned above, stated to
have been submitted to Govt. through
him, may be expected.

To the Exr of L.F.A. ~~17/7/46~~ /sm
17/7/46 .. OSM
17/7/46

B 14 A 113

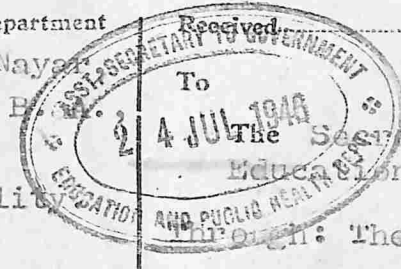
7/8/46

10/11/46 1-20/1-20 8068

Handwritten notes in Tamil script, including dates and administrative references.

C.F. 32 (a).

From (Name) Sri K. Ramanunni Nayar
Designation Commissioner,
Station Tellicherry Municipality
Department
To
The Secretary to Government,
Education and Public Health Department
Madras.
Through: The Chairman Municipal Council
Tellicherry.



Enclosures: No. Ref: A.3-3552/46 dated 16-7-1946.

Sir,

40485
Copy as per 2-20/1-20

Sub:- Subsidy- Education Tax realised on 1944-'45--
Government contribution under section 37 of the
Madras Elementary Education act 1920- Final
adjustment.
Ref:- (1) G.O.No Ms No. 563 Education and Public Health
dated 13-3-1946
(2) This Office letter A3-3552/46 dated 15-6-46.

I request the favour of early orders on my letter cited
above submitted through the Deputy Inspector of Local Fund Accounts
Malabar and the Examiner of Local Fund Madras.

K. Ramanunni Nayar
Commissioner.

Forwarded
Chairman.

Copy to the Accountant General Madras.
H.K.K.N

16

EOP.H(C-1)

The original of the letter of the
Commr. Tellicherry City, stated to have been
submitted through the EOP. L.F.A. has not
yet been received here. The Gov was
psante reminded on 17/7/46. This may be
over till 10.8.46.

As interim reply to the Commr

Seems necessary

25/7/46

25/7/46

L.F. 3818
17-8-46

EXAMINER'S OFFICE:

Reference: Govt. Memorandum No. 33026C-1/46-1, dated
17th July 1946.
Subject: Subsidy-Govt. contribution under Section 37
of the Elementary Education Act-Tax realised
1944-45-Municipal Council, Tellicherry.
+++



The particulars called for from the Commissioner,
Tellicherry Municipal Council have not yet been received
in spite of reminders. On receipt of the same, the
Commissioner's letter will be forwarded with the remarks
of this Department.

99 Simon

Asst. Examiner of L.F. Accounts.

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

may be over by 16.9.46.
22/9/46

	Department
From (Name)	Sri K.Ramanunni Nayar, B.A.,
Designation	Commissioner, Tellicherry Municipality,
Station	Tellicherry.

Received _____ Registered _____

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

THRO ~~The~~ The Examiner of L.F.Accounts,
M a d r a s .

THRO The Dt.Inspector of L.F.Accounts,
Malabar, Calicut.

THRO The Chairman, Municipal Council,
Tellicherry.

No. Ref. A3-3552/46 dated 15th June 1946.

Subsidy - Education Tax realized in 1944-45 -
Govt. contribution under Section 2 37 of the
M.E. Education Act, 1920 - final adjustment.
Ref: G.O.Ms.No.563, Edn.& P.H., d/13-3-46.

In their above order, Government have ordered the refund of a sum of Rs.59-2-0, by 15th July 1946. The details as to how the amount was arrived at by me and by the Dt. Inspector of L.F.Accounts are furnished below:-

Details as worked out by me.

Details as worked on by me.		AS. AS. RS.
Education tax on property tax - current...		10652-13- 2
Refund		44-10- 7

Net amount realized at 1/4 % ... 10608-2 - 7
Amount that would have been realized ... 2652- 0- 7
at 3/4 % ... 7956- 2- 0

P.T.O.

20

Arrear .
Education tax on profession tax ... 191-12- 3
... 0- 1- 7
... 8047-15-10 8147-15-10.
or Rs.8148/-

Details as worked out by the Dt.Inspector.
Amount of gross proceeds of Edn.tax realised)
@ 2% per year and credited to Elementary)Rs.10844-11-0
Education account in 1944-45 (according to the)
figure furnished by you in the statement)
forwarded with N.Dis.10687/45 d/25-11-1945)

Amount of tax @ 1 $\frac{1}{2}$ % per year-- 10844-11-0 $\times \frac{3}{2}$ Rs. 8133- 8-0
Less refunds ... Rs. 44-10-0
Net ... Rs. 8088-14-0
Amount of subsidy drawn ... Rs. 8148- 0-0
Difference ... Rs. 59- 2-0
=====

This council enhanced the rate of education tax from $\frac{3}{4}$ % to 1% per half year only with effect from 1st April 1944. As such 25% deduction need be made only from the current collection made during 1944-45 whereas the Dt.Inspector has made the deduction from both arrear and current. The Council is entitled to get the grant in full in respect of the arrears collection made during the year as the tax was levied only at the original rate of $\frac{3}{4}$ per cent per half year till 31-3-1944 and the amount originally sanctioned was correct. I therefore request that the Govt. may be pleased to order. that no refund need be made by this Council.

K.K.B./17/6/
Copy to the Accountant-General, Madras with reference to his T.9.Edn.
I.1445 d/29-3-46.
Advance copy submitted to the Secretary, Edn.& P.H.Dept., Madras.

[Signature]
Commissioner 17.6.46

FORWARDED/

[Signature]
Chairman, M.C.,

L.F.No. 3869

Forwarded. 20 8 46

EXAMINER'S OFFICE:

The amount of equivalent contribution due to the Council is Rs.8,139-8-0 as shown below. The excess of Rs.8-8-0 drawn by the Council would need refund.

Education Tax on Property Tax collected in 1944-45 (current)	Rs.	a.	p.
DEDUCT refunds relating to 1944-45	10,652	13	2
Net collection at 1 per cent per half year	10,641	14	5
Amount of tax that would have been realised at 3/4 % per half year on the net collections of Rs.10,641-14-5	7,981	5	3
ADD arrears collected at 3/4% per half year, the rate in force prior to the amendment of Sec.34 of the Act in July 1941	158	1	0
Education tax on profession tax relating to the period prior to 1-4-42	0	1	7
Total collections on which equivalent contribution is due	8,139	7	10 or 8139 8 0
Amount adjusted as per G.O.No.Ms.1161 Edn., dated 30-1-1945	8,148	0	0
Amount drawn in excess to be refunded to Govt.	8	8	0

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

Assistant Examiner of L.F.Accounts

24

132. 11. 1. 3
211. 2. 3

17/9/46

(14)

25

Edn and P.H. Dept
Cl.

Memo 48101 Cl-1. Dt 7.9.46

Subidy. Education tax realised in 1944-5 - Govt contribution under section 37 of the E.E Act, 1920. Final adjustment according to audited figures. Municipal Council, Tellicherry

11cf

Ref letter from the Commr, Tellicherry Municipality No: A3-3552/468/15-6-46. Encl of the Examiner of F.A. LF No: 3869.8, 20.8.46.

15cf

100 copies of
with Examiner Encl.
©

To The Commr, Tellicherry Municipality

H. A. G.
H. D. P.S.
H. Examiner of F.A. 6/9/46

In partial modification of G.O. No: 563 Dtd 13.3.46. the Govt direct that the Municipal Council, Tellicherry, need refund to Govt. only a sum of Rs 8-8-0 as against Rs 12-2-0 ~~ordered to be~~ refunded in the G.O.

11/8/46

Note: To be stitched with the G.O. after issue.

15427
S. Y. 322-A (Half sheet).

TO BE RETURNED WITH REPLY.

Office of the Accountant General,
Madras.

57911
7 - OCT 1946
Dated the 27-9-1946.

From The Accountant General,
Madras.

To The Asst. Secretary to Government,
Educ. P.H. Department,
Fort St. George.

SIR,

I have the honour to request that you will
be so good as to furnish the information, etc.,
required below.

I have the honour to be,

SIR,

Your most obedient servant,

J. M. Desai
For Asst. Asst. Officer.
In O.O. No. Ms. 563 Educ. P.H. Dep.
dated 13-3-1946, the amount
to recovered from the Tellicherry
Municipal Council is shown
as Rs 59 1/2. But in your
Memorandum No. 48101-21-1. Edu.
MFP-103 AndH-7630-(M-280)-23-6-45-50,000.

125611 (a) P. 50

dated 7-9-46, the ~~amount~~ amount is
 stated to be Rs 52/- please
 state which is the correct amount.
 It is presumed the

REPLY.
 Sum of Rs 8-80 was
 ordered for many for the
 local party requires no
 modification.

69
 11/4

C.No. 57911C-1/46
 pp 1-2 of

p 25 of 9(a)
 of p 6 of 9(a)

To the A. G.

(16) EOP. HCC-17
 Subsidy - Govt. contribution under
 Section 37 of the F.E. Act - Tax realised
 in 1944-45 - Tel. Ch. Tellicherry - Excess
 Refund.

From the A. G., T.9. Edn I. 807, d/27.9.46
 Memo: No. 57911C-1/46-1 Edn. d/11/10/46

The A. G. is informed that
 the sum of Rs 52-2-0 referred to in
 Memo: 48101 C-1-1 Edn. d/7-9-46 is
 a mistake for Rs 59-2-0. Only a
 sum of Rs 8-8-0 (Rupees eight and
 annas eight only) need be recovered
 from the Tel. Ch. Tellicherry.

9/10/46/10/10/46. 08/11/10/46
 10/10/46

NOTE. After use, the papers may be filed
 with G.O. 563 Edn, d/13/3/46.

9/10/46/10/10/46.

4/11/46

(17) ~~MTS~~ EOP. HCC-11
 Subsidy - Edn. tax - realized in 1944-45 - Govt. Con-
 tribution under Section 37 of the M.E.E. Act - Certain local
 bodies - Final adjustment according to audited figures

C.No. 13782C-1/46 From the Exr of L.F.A., L.F. 9915, dt 9.3.46

p10f

p10f

The Exr of L.F.A. has submitted a
 statement showing the gross proceeds of edn. tax
 realised in 1944-45 for which contribution under
 Section 37 of the E.E. Act is due according to the audited
 accounts for that year in respect of certain local
 bodies.

1-10 and
 2-11-1-11

28/4/11

2 From the statement, it is observed
 that the contribution already paid requires adjust-
 ment in certain cases.

3 The net additional amount
 required is Rs. 25,332. There is provision for this in
 the budget

4 With reference to para 2 above, a

2
 Draft order is submitted. Finance may be before issue ^{C1} EPAB

14/3/46 ^{15M} 11/3/46 Finance Thro 52
 11/3

The draft order below may be accepted.
 11/3.46 12/3/46. ^{15M} 12.3.46. ^{15M} 12/3/46

Fin (Exp. B) EXP. H NO. 137820-1/46-1
 11.3.46
 (The figure are not correct)
 ASL in file.
 EPH
 12.3.46.
 14185

11 MAR 1948
 ASST. SECRETARY TO GOVERNMENT
 FINANCE DEPARTMENT

Name of R. d.	Amount due as per statement of Expend C.F.A.	Amount already paid ⁽¹⁵⁾	Balance due to local body	Balance to be recovered from the local body ³
	Rs. A	Rs. A	Rs. A	Rs. A
1. Hindimpur.	3,966-9	3,966-9	-	-
2. Nellore	11,298-13	11,298-13	-	-
3. Calicut	29,763-8	Nil	29,763-8	-
4. Palghat	11,852-10	11,852-7	0-3	-
5. Tellicherry	8,088-14	8,148-0	-	-
6. Cochin	10,646-15	10,678-12	-	59-2
7. Coimbatore.	42,486-11	42,468-12	17-15	31-13
8. Bngole.	2,159-6	Nil	2,159-6	-
	120,263 6	88,413 5	31,941 0	90 15

120263-6
 88413-5
 31941-0
 90-15

5769-14
 6087-0
 11856-14

31941-0
 1250-1
 -6518-5
 15331-12

