

Ed. H (1946) Department.

MS SERIES.

G.O. No. 932 Edm

Dated 3-5-1946

[Despatch Abstract.]

Subsidy - Education tax realised in 44-45.
Govt contribution under Section 37 of the
E. E. Act - Final adjustment according to
audited figures - Certain local bodies
Orders passed

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
G.O.	434	Edn	28/2/46				
G.O.	493	Edn	6/3/46				
G.O.	563	Edn	18/3/46				
G.O.	600	Edn	15/3/46				

Further Papers.

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

L.F. No. 10093

28.3.1946

Subject: Statement showing the proceeds of education tax realized 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 department letter No.L.F.10031 dated 14th March 1946, a supplemental statement showing education tax realised by local bodies during 1944-45 is herewith enclosed.

2. Information relating to the remaining local bodies will be furnished later on receipt of complete particulars.

M.M. Shanmugam

Deputy Examiner of Local Fund Accounts.

To The Secretary to Government,
Education and Public Health Department,
Fort St. George, MADRAS.

STATEMENT - 1944-45.

Name of local body.

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

District Board.

Rs.46,400--4--0

Municipalities.

Rs.11,575--4--0

2,823--9--0

3,036--7--6

3,950--3--7

4,742--8--9

Anantapur.

Vellore.

Gudiyattam.

Vaniyambadi.

Tirupattur.

Tiruvannamalai.

summarily and pay over to the local board the amount of the fee chargeable for the licence. From this it would seem that in a proper case, if complaint had been filed by the president, conviction would have followed and the magistrate would have been bound to recover summarily and pay over to the local board, the amount of the fee chargeable for the licence. Under rule 5 of the surcharge rules the auditor shall charge against any person responsible thereof for the amount of any loss or deficiency incurred by negligence of that person. Though the amount is to be recovered by the magistrate, and that on a conviction of the defaulter, yet on the whole, it seems to me that the amount should be considered as a deficiency or loss incurred by negligence of the president. *Prima facie* the amount could be surcharged on the president. I need not consider any special pleas that may be raised, or explanations that might be put forward, but on the theoretical question the answer is that the amount could be surcharged on the president.

XVII

Opinion No. 210, dated 3rd October 1928.

[Reference—Stamp duty—Deeds executed by local fund toll-contractors—Government Memorandum No. 30143/I-C., L. & M., dated 27th September 1928.]

Under section 106 of the Madras Local Boards Act, it is open to the district board to resolve that the president should lease the right to collect tolls at all or any of the toll-gates, within the jurisdiction of the board. Under section 2 (16) of the Stamp Act, the term "lease" includes "any

L.F.No. 10391

27.3.46.

EXAMINER'S OFFICE.

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 department No.L.F.10093 dated 16th March 1946, a supplemental statement showing education tax realised by local bodies during 1944-45 is herewith enclosed.

2. With regard to the Education tax for 1944-45 relating to the Vizagapatam, Bellary, and the West Godavari District Boards, it is reported by the District Inspectors that the Collectors of Districts concerned have not so far furnished the particulars relating to the realisation of the education cess.

3. Regarding the remaining local bodies, the information will be furnished as soon as correct particulars are received from the District Inspectors who have been specially reminded.

Deputy Examiner of Local Fund Accounts.

To the Secretary to Government,
Education and Public Health Department,
Fort St. George, MADRAS.

STATEMENT - 1944-45.

Name of local body.	Proceeds of education tax on which equivalent Government contribution is due.
Kurnool Municipality.	Nil. (No education tax is levied.)
Conjeevaram Municipality.	Rs. 14,694--5--3
Palni Municipality.	Rs. 3,750--3--10.

4

15360 C-1/46-1

non to the following opinions on the point:—

(1) The opinion of the Advocate-General (Madhavan Nayar now J.), No. 185, dated 14th November 1923;

(2) The opinion of the Hon'ble Mr. S. R. Das (when Advocate-General of Bengal), dated 10th September 1923; and

(3) The opinion of the late Law Member Sir C. P. Ramaswami Ayyar, dated 2nd March 1924.

The Advocate-General is requested to favour the Government with his considered opinion on the point raised above and to advise at a very early date whether the Chairman, Municipal Council, Madurai, may be asked to file an appeal against the Sub-Judge's judgment in so far as the point raised above is concerned.

3. He is also requested to advise whether if the Chairman is not prepared to file an appeal the Government can themselves file an appeal against the decision of the Sub-Judge.

Opinion No. 160, dated 7th August 1928.

The question whether appeals against surcharges made by the Auditor District Municipalities Act V of 1920 should be disposed of by the Governor in Council or by the Minister for Local Self-Government has given me a lot of trouble. The difficulty in answering the question arises from the circumstance that while No. 1 (Local Self-Government, that is to say, matters relating to the constitution and powers of municipal corporation, improvement trusts, district boards, etc.), and No. 46 (namely, Local Fund Audit, that is to say, the audit by Government agency of income and expenditure controlled by local bodies) are provincial subjects (vide Schedule I, Part II of the Devolution Rules), only No. 1, Local Self-Government, that is to say, matters relating to the constitution and powers of municipal corporations, improvement trusts, district boards, etc., is specifically included in the list of provincial subjects for transfer, and

Q. No. 15360 C-1/46-1

Statement showing the proceeds of edn. tax realised by local bodies in respect of which Govt. contribution under section 37 of the E. F. Act is due.

From the Exr of C. F. A, L.F. 10391, d/27.3.46.

Memo: No. 15360 C-1/46-1 Edw., d/2-4-46

The Exr of C. F. A. is requested to expedite the submission of the statement referred to above in respect of the re further report promised in para 3 of his letter read above.

To the Exr of C. F. A.

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dated 20th July 1931.

6. The present system of sending typed copies of Audit Reports to the District Audit Offices concerned for signature by the District Inspectors will cease; the fair copies of the Audit Reports will be signed by the Superintendent of the Head Office. District Inspectors are, therefore, requested to send to Head Office clean copies of Audit Reports. Reports with a large number of corrections and in illegible writing have given great trouble in the past in fair copying and in comparing. Figures, proper names, names of works and technical terms should be legibly written so that there may be no difficulty in copying.

7. In all instances in which the audit of the accounts of a local body discloses a very unsatisfactory state of affairs

L.F.No. 410
18.4.46
EXAMINER'S OFFICE.

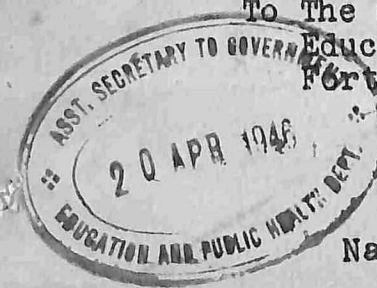
Subject: Statement showing the proceeds of education tax realised by local bodies in 1944-45 in respect of which Government contribution under Section 37 of the Elementary Education Act is due.

In continuation of this department letter No.L.F.No.46 dated 4th April 1946, a supplemental statement showing education tax realised by local bodies during 1944-45 is herewith enclosed.

2. Regarding the above statement in respect of the Bellary, West Godavari and Vizagapatam District Boards, copies of Education and Public Health Memorandum 17924 B2/46-1 Edn., dated 4th April 1946 have been communicated to the District Inspectors concerned and they have been directed to furnish the information expeditiously. On receipt of it, reply will be furnished.

21539
School
gammkbr
M.M. Shankar Das
Deputy Examiner of Local Fund Accounts.

To The Secretary to Government,
Education and Public Health Department,
Fort St. George, M A D R A S.



Statement.

Name of Municipality.	1944-45. Proceeds of Education tax on which equivalent Government contribution is due.
Tenali Municipality.	Rs. 9,150--0--0
Bodinayakanur Municipality.	Rs. 3,765--7--9

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SUBJECT:—

When despatched.

Subsidy - Education tax
realised in 1944-45 - Govt.
Contribution under section 37
of the M. E. E. Act, 1920 -
Final adjustment according to
audited figures - Certain local
bodies - Orders passed.

READ AGAIN

READ ALSO:—

No. _____ From the Box of L. F. A., No. _____, dated 16-3-1946

33 33 " 11 LF No. 10391 " 27-3-19 46

LF No. 46 4.4 10 46

101 11 1 E M. 410 18.4.11

Order Ms. No. 932 / Edm
Resolution Reut. dated

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 Annexure I of these proceedings gives the names 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~~ 1946-47

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

To the executive authorities
of the P.R. also mentioned in
Annexures I & II (through the
C.M.C.)

4 11 P. D. B., Amantafur

" " Acct. General (thru Finance Dept.)

11 D. P. T.

h u EXN 7 C.F.A

four more copies

29/4/16

11/10/41 4/46

Annexure
P.T.O

Annexure I

Name of local body

Amount of
contributions
sanctioned
Rs. A

1. Gudiyattam M. d.	2,823 - 9	Amount
2. Tirupattur M. d.	3,950 - 4	be
3. Anantapur M. d.	583 - 6	repeated
4. Tenali M. d.	18 - 0	in
5. Anantapur M. d.	16 - 4	words

B.M.
29/4/46

Annexure II

Name of local body

Amount
to be recovered

Rs. A

1. Vanigambadi M. d.	23 - 14	Amount
2. Tiruvannamalai M. d.	9 - 1	be
3. Conjeveram M. d.	1 - 2	repeated
4. Nandyal M. d.	935 - 9	in
5. Bodinayakanur M. d.	141 - 13	words

B.M.
29/4/46B.M.
29/4/46GOVERNMENT 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. 932 Edn. dated 3rd May 1946.

Read the following:

From the Examiner of Local Fund Account, L.F.No.10093
dated 16-3-1946.
" " " L.F.No.10391
dated 27-3-1946
" " " L.F.No. 46
dated 4-4-1946.
" " " date- L.F.No. 410
dated 18-4-1946.

Order:

With reference to G.O.No. 1231, Education, dated 15th July 1925, the Examiner of Local Fund Accounts has submitted certain statement showing the proceeds of education tax realised by certain 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 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 1946-47.

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

(By order of His Excellency the Governor)

M.V. Subramanian,
Secretary to Government.

To the Executive Authorities of
the Municipal Councils mentioned
in Annexures I & II (through
the Chairman) Municipal Council
To the President, District Board,
Anantapur.
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

For whole memo
SUPERINTENDENT.

ANNEXURE I

Name of local body	Amount of contributions Sanctioned.
1. Gudiyatham Municipal Council.	2,823 9 (Rupees two thousand eight hundred and twenty three and annas nine)
2. Tirupathur -do-	3,950 4 (Rupees three thousand nine hundred fifty and annas four)
3. Anantapur -do	583 6 (Rupees five hundred and eighty three and annas ~~five~~ Six)
4. Tenali -do-	18 (Rupees eighteen only)
5. Anantapur District Board.	16 4 (Rupees sixteen and annas four)

ANNEXURE II

Name of local body	Amount to be recovered. Rs. A.
1. Vaniyambadi Municipal council	23 14 (Rupees twenty three and annas fourteen)
2. Tiruvannamalai -do-	9 1 (Rupees nine and anna one)
3. Conjsevaram -do-	1 2 (Rupee one and annas two)
4. Nandyal -do-	935 9 (Rupees nine hundred and thirty five and annas nine only)
5. Bodinayakanur -do-	141 13 (Rupees one hundred and forty one and annas thirteen)

C.F. 32 (a)

L.D.C.



From (Name) J. Dor... B.A.;
Designation Commissioner, Municipal
Station Vaniyambadi. Council,

26569

Enclosures:

L. No. 3057-46, dated 16th May 1946.

Sir,

Sub:-Subsidy - Education - Tax realised in 1944-45 -
Government contribution under section 37 of the Madras Ele-
mentary Education Act, 1920 - Refund of Rs. 23-14-0 - Report -
submitted.

Ref:- Government Order Ms.No.932,Edn.,dated 3-5-46.

A sum of Rs.23-14-0 being the excess contribution paid
to this municipality has been remitted into the sub Treasury
at Tirupattur on 14-5-46. The original chalan No.768 in sup-
port of the credit is sent herewith.

Forwarded.

M.R. Andoo 16-5-46
Chairman.

Commissioner.

1946

Provincial.
Central.

ORIGINAL.
(For instructions see reverse.)

Chalan for payment of money into the Huzur Treasury at Simla No. 17

By whom paid and name and address of the person on whose behalf money is paid.

On what account, with authority if any and head of account.

Monthly consecutive number assigned to the credit in the day-book.

RS.	A.	P.	No.	Month.
23	14		37-1.	Edu.
23	14			

Total (in words and figures) 23 14 0 Twenty three 14/0

Date 14-5-1946

Signature of Receiver [Signature]

Received By [Signature]

Huzur Treasury

Sub-Treasurer

The 194

Signature of Treasurer.

Signature of English Head Accountant.

Signature of Treasury Officer.

Tatuk Head Accountant of Sarishadar.

Shraff.

Head of account should be filled in by the Departmental Officer or Treasury.

(P.T.O.)

INSTRUCTIONS.

T. and A. 1.

கவனிக்கவேண்டிய விஷயங்கள்.

"The receipt is not valid or binding on the Government unless—

I. In the case of payments in Huzur Treasuries it is signed (1) by the Huzur Treasurer and (2) by the English Head Accountant when the amount is under Rs. 500 and also (3) by the Treasury Deputy Collector when the amount is Rs. 500 or more.

II. And in the case of payment in Sub-Treasuries, (1) by the Shroff and (2) by the Taluk Head Accountant or Taluk Sarishtadar."

III. Receipts for cash or cheques paid for service stamps should be given in M.T.C. Form 5-A (T. and A. 85).

இந்த ரசீதுகள்,—

I. உருர் கஜானாக்களில் தொகை செலுத்தப்படும் விஷயத்திலே, தொகை 500 ரூபாய்க்குக் குறைவாயிருந்தால் (1) உருர் டிரெசரர், (2) இங்கிலிஷ் ஹெட் அகௌண்டன்ட் ஆபிஸ் இவர்களும், தொகை 500 ரூபாயாகவோ அதற்கு மேற்பட்டோ இருந்தால் (3) டிரெசரி டெப்யூட்டி கலெக்டருக்காகக் கையெழுத்து செய்திருந்தாலன்றி மற்றப்படரியும்.

II. கீழ்க்கண்டவற்றில் தொகை செலுத்தப்படும் விஷயத்திலே, (1) ஷராப்பும் (2) தாலுகா ஹெட் அகௌண்டன்ட் அல்லது தாலுகா கிரஸ்தாரும் கையெழுத்து செய்திருந்தாலன்றி மற்றப்படரியும்.

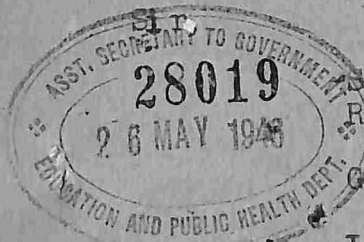
இந்த ரசீது செலாவணியாகவுமாட்டாது கவான்மென்டாரைக் கட்டுப்படுத்தவுமாட்டாது."

III. ஸெர்வீஸ் ஸ்டாம்புகளுக்காகச் செலுத்தப்படும் ரொக்கம் அல்லது செக்குகளுக்கான ரசீதுகளை M.T.C. 5-A and A. 85) நமூனாப்படி கொடுக்கவேண்டும்.

From
Sri. K. Narayanaswamy Iyer, B. A.,
Commissioner, Municipal
Council,
Tiruvannamalai.

To
The Secretary to the Government of
Madras,
Education and Public Health Dept.,
Madras.

A. 1. Vr. 171/46 dated 23-5-46.



Subsidy - Education Tax realised in 44-45 - Excess drawal -
Remitted - Report Submitted.

Government Order No. M.S. 932 Education dated 3-5-46.

I beg to submit that the sum of Rs. 9-1-0 has been remitted in the treasury in challan No. 1175 dated 22-5-46 as directed in para 4 of the Government order cited above and the challan is submitted herewith.

B. S. Narayanaswamy
Forwarded

K. Narayanaswamy
Commissioner. 23/5/46

Vice-Chairman.

V. R/ 23-5

20

EXP H (C-1)

(K) May be filed with
G.O. 932 Edw., d/3.5.46.
28/5/46
29/5/46

Provincial.
Central.

(For instructions see reverse.)

1175 (2) ORIGINAL

21 T. & L.

Chalan for payment of money into the ~~Huzur Treasury~~ Sub-Treasury at Timor

P

By whom paid and name and address of the person on whose behalf money is paid.	On what account, with authority if any and head of account.	Amount.			Monthly consecutive number assigned to the credit in the day-book.	
		RS.	A.	P.	No.	Month.
<u>Commissioner of Excise</u>	<u>Refund of excess</u>	9	1			
<u>Subsidy drawn</u>	<u>from Govt.</u>					
Total (in words and figures) ..						
Date <u>24/5/1946</u>						
Signature of Remitter.						
Received Rupees						
Huzur Treasury _____						
Sub-Treasury _____						
The _____ 194 .						
Signature of Treasurer. Signature of English Head Accountant.						
Shroff.						
Signature of Treasury Officer.						
Taluk Head Accountant or Sarishtadar.						
* Head of account should be filled in by the Departmental Officer or Treasury. [P.T.O.]						

INSTRUCTIONS.

கவனிக்கவேண்டிய விஷயங்கள்.

T. and A. 1.

"The receipt is not valid or binding on the Government unless--

I. In the case of payments in Huzur Treasuries it is signed (1) by the Huzur Treasurer and (2) by the English Head Accountant when the amount is under Rs. 500 and also (3) by the Treasury Deputy Collector when the amount is Rs. 500 or more.

II. And in the case of payment in Sub-Treasuries, (1) by the Shroff and (2) by the Taluk Head Accountant or Taluk Sarishtadar."

III. Receipts for cash or cheques paid for service stamps should be given in M.T.O. Form 5-A (T. and A. 85).

"இந்த ரசீதில்,—

I. உரு ரசூனாவில் தொகைகள் செலுத்தப்படும் விஷயத்திலே, தொகை 500 ரூபாய்க்குக் குறைவாகிருந்தால் (1) உரு ப்ரெஷர், (2) இங்கிலிஷ் ஹெட் அகௌண்டன்ட் ஆஃபர் இவர்களும், தொகை 500 ரூபாயாகவோ அதற்கு மேற்பட்டோ இருந்தால் (3) ப்ரெஷர் டெப்யூடி கலெக்டருக்கட்க் கையெழுத்து செய்திருந்தாலன்றி மற்றப்படும்,

II. கீழ்க்காணுக்களில் தொகை செலுத்தப்படும் விஷயத்திலே, (1) ஷாப்பும் (2) தாலுகா ஹெட் அகௌண்டன்ட் அல்லது தாலுகா சிரஸ்ததாரும் கையெழுத்து செய்திருந்தாலன்றி மற்றப்படும்,

இந்த ரசீது செலாவணியாகவுமாட்டாது கவர்ன்மெண்டைக் கட்டுப்படுத்தவுமாட்டாது."

III. செவ்வில் ஸ்டாம்புகளுக்காகச் செலுத்தப்படும் ரொக்கம் அல்லது செக்குகளுக்கான ரசீதுகளை M.T.O. 5-A (T. and A. 85) நமூனையடிக்க கொடுக்கவேண்டும்.

G.F. 32 (a).

Municipal

Department

From (Name) Sri N. Natarajan,
Designation M.B.B.S., B.S.Sc.,
Commissioner-in-charge,
Station Conjeeveram Municipality,

Conjeeveram.

Received

Register

To The Secretary to the Government
of Madras,
The
Education and Public Health Department
Through The Chairman,
Municipal Council, Conjeeveram.

Enclosures:

No. D.Dis.5784/46 dated 5th June 1946.

Sir,

Sub: Subsidy - Education tax realised in 1944-45
Government contribution under section 37 of
the Madras Elementary Education Act 1920 -
Final adjustment according to audited accounts.
ref: G.O.Ms.No.932 Education dated 3rd May, 1946
Accountant General's No.T.9 Education I.135
dated 20--5--46.

31252

(H)

Noted
Aue

Forwarded
Muzumdar
Chairman
8/6/46

With reference to the above I submit that an
amount of Rs.1-2-0 being the excess contribution shown
in annexure II of the above Government Order has been
remitted in chalan No.364 dated 3-6-46 in Conjeeveram
Sub-Treasury and the chalan is submitted herewith for
favour of information

6/6/46

Natarajan
Commissioner-in-charge.

24

EPHCC-1)

May be filed with G.O. 932 Eln.

2/3-5-46

12/6/46

12/6/46

Provincial.
ப்ரொவின்ஷல்.
Central.
சென்ட்ரல்.

ORIGINAL.
அசல் பிரதி.

21896

T. and A. I.

(For instructions see reverse.)

(கவனிக்கவேண்டிய விஷயங்களைப் பின் பக்கம் பார்க்கவும்.)

Chalan for payment of money into the Huzur Treasury at Sub-Treasury

No. ல் இருக்கும் உருர் கஜானாவில் பணம் செலுத்துவதற்கான சலான்.

By whom paid and name and address of the person on whose behalf money is paid.	On what account, with authority if any and head of account.*	Amount.	Monthly consecutive number assigned to the credit in the day-book.
யாரால் செலுத்தப்பட்டதென்பதும், பணம் எந்த நபர் சார்பில் செலுத்தப்படுகிறதோ அந்த நபருடைய பெயரும் மேலெழுதினும்.	இன்ன காரியத்துக்காக என்பதும் அது சம்பந்தமான உத்தரவு எதேனும் இருந்தால் அதுவும் கணக்குத் தலைப்பும்.*	தொகை.	டேபுக் என்னும் தினசரி கணக்குப் புத்தகத்தில் பிரஸ்தாய வரவுக்குக் கொடுத்திருக்கும் மாதாந்த தொடர்ச்சியான நம்பர்.
		RS. ரூ. A. அ. P. பை	No. ந. Month. மாதம்.
Commissioner of Revenue	Revenue	120	XXVI
Conveyance	Contribution		General
Sanitary	by Govt.		Revenue
			Revenue
3. 6 - 19	Total (in words and figures) ..	120	
19 -ம் ஆண்டு மார்ச் 6.	மொத்தம் (எழுத்திலும் இலக்கத்திலும்).		
	Revenue		

Signature of Remitter.

பணம் செலுத்துபவரின் கையெழுத்து.

Received Rupees

Huzur Treasury. உருர் கஜானா.

Sub-Treasury. கீழ்க்கஜானா.

The

19 -ம் ஆண்டு மார்ச் 6.

Signature of Treasurer.

ப்ரொவின்ஷல் கையெழுத்து.

Signature of English Head Accountant.

இங்கிலிஷ் ஹெட் அக்கௌண்டன்ட்

டின கையெழுத்து.

Signature of Treasury Officer.

கஜானா உத்தியோகஸ்த

ரின் கையெழுத்து.

Shroff.

ஷரப்.

Taluk Hd. Acctt. or Sarishtadar

தாலுகா ஹெட் அக்கௌண்டன்ட் அல்லது சிபஸ்தார்.

* Head of account should be filled in by the Departmental Officer or Treasury.

* இலாகா உத்தியோகஸ்தராவது கஜானாவைச் சேர்ந்தவர்களாவது கணக்குத் தலைப்பைப் பூர்த்திசெய்யவேண்டும்.

INSTRUCTIONS.

கவனிக்கவேண்டிய விஷயங்கள்.

"The receipt is not valid or binding on the Government unless—

I. In the case of payments in Huzur Treasuries it is signed (1) by the Huzur Treasurer and (2) by the English Head Accountant when the amount is under Rs. 500 and also (3) by the Treasury Deputy Collector when the amount is Rs. 500 or more,

II. And in the case of payment in Sub-Treasuries, (1) by the Shroff and (2) by the Taluk Head Accountant or Taluk Sarishtadar."

III. Receipts for cash or cheques paid for service stamps should be given in M.T.C. Form 5-A (T. and A. 85).

இந்த ரசீதில்,—

1. உருர் கஜானாக்களில் தொகைகள் செலுத்தப்படும் விஷயத்திலே, தொகை 500 ரூபாய்க்குக் குறைவாயிருந்தால் (1) உருர் ட்ரெசூரர், (2) இங்கிலிஷ் ஹெட் அக்கௌண்டன்ட் ஆகிய லுவர் களும், தொகை 500 ரூபாயாகவோ அதற்கு மேற்பட்டோ இருந்தால் (3) ட்ரெசூரி டெப்யூட்டி கலெக்டர் ரங்கூடக் கையெழுத்து செய்திருந்தாலன்றி மற்றப்பட்யும்,

II. கீழ்க்கஜானாக்களில் தொகை செலுத்தப்படும் விஷயத்திலே, (1) ஈராப்பும் (2) தாலுகா ஹெட் அக்கௌண்டன்ட் அல்லது தாலுகா சிரஸ்ததாரும் கையெழுத்து செய்திருந்தாலன்றி மற்றப்பட்யும்,

இந்த ரசீது செலாவணியாகவுமாட்டாது கவன்மென்டாரைக் கட்டுப்படுத்தவுமாட்டாது."

III. ஸெர்விஸ் ஸ்டாம்புகளுக்காகச் செலுத்தப்படும் ரொக்கம் அல்லது செக்குகளுக்கான ரசீது களை M.T.C. 5-A (T. and A. 85) நமூனாப்படிக் கொடுக்கவேண்டும்.

NOTE.—Particulars of money paid should be entered below.

குறிப்பு.—செலுத்தப்பட்ட பணத்தின் விவரத்தைக் கீழே எழுதவேண்டும்.

	Number. சங்கியை.	Amount. தொகை.		
		RS. ரூ.	A. அ.	P. பை.
Coin நாணயம்				
Currency notes கரென்ஸி நோட்டுகள்—				
Rupees ரூபாய் 1,000				
" 500				
" 100				
" 50				
" 10				
" 5				
Total Notes				
மொத்த நோட்டுகள்				
Cheques (with details)				
செக்குகள் (விவரங்களுடன்)				
Grand total				
ஆக மொத்தம்				

C.F. 32 (a).

Municipal Department

From (Name)

Md. Basheer Ahmed, B.A.,

Designation Commissioner,
Nandyal Municipality,

Station Nandyal.

Received

Registered

To

The Secretary to Government,
Education & Public Health Depart-
ment, Madras.

Through, The Chairman, Municipal Council,
Nandyal.

Enclosures

L. Dis. No. 2972/46 dated 16.7.46 194 .

Sir,

Sub:- Education tax realised in 1944-45-Govt-contribu-
tion under Section 37 of the Madras Ely. Education
Act 1920- excess drawal -refunded to Govt-report-
submitted.

Ref:- G.O.No.Ms. 932 Edn. dated 3.5.46.

I beg to report that a sum of Rs. 935-9-0 being the excess
contribution drawn during 1945-46 on the education tax realised
during 1944-45 has been refunded to Government in the Sub-treasury
Nandyal in chalan No.380 dated 16.7.46 as per the orders of Govern-
ment quoted above.

SAH.18.7.

Forwarded

Chairman

Municipal Council, Nandyal.

Copy to the Accountant General, Madras, -copy- to with reference to his
letter No.T.9.Edn.I.136 dated 20.5.46. copy to the Try.Dy. Collector,
Kurnool for information. copy to the Dt. Inspector of L.F.Accts, Kurnool.

Commissioner. 18.7.46

28

Exp. H (C-1)

(5)

May be filed with go. 932 Edn, d/3.5.46

25/7/46
25/7/46

25/7/46

(10) NOTES / EXP H (C-1)

Subsidy - Govt. contribution under section 37 of the E. E. Act - Statement showing amount due as per audited accounts.

C.No. 15560 From the Exr. of L. F. A, L.F. No. 10093, d/16.3.46
plef C-1/46

The Exr. of L. F. A. has forwarded a Statement showing the proceeds of education tax realised by certain local bodies in respect of which

Govt. contribution under section 37 of the E. E. Act is due in respect of ~~certain local bodies~~ ^{tax collected in 1944-45.}

A Statement showing the balance that will have to be paid to local bodies and the amount to be recovered from them is put up at (X). Orders sanctioning subsidies should be issued by

to the March. In other connection, Finance have noted that orders sanctioning payments in the current year should be restricted to the most exceptional cases in future.

For orders whether this may lie over till 1-4-46.

From the Exr of C.F.A., L.F. 10391, d/27.3.46.

Information re: edn tax realized by certain local bodies has yet to be furnished by the Exr of C.F.A. It seems better that one consolidated order is issued after the statement information in respect of the remaining local bodies is furnished by the Exr. A draft reminder to Exr is submitted.

21/4/46 2/4/46

3
p70f C.No. 19002 C-1/46 From the Exr of C.F.A., L.F. 46, d/4.4.46 (A. 123) int Please see the letter from the Exr of C.F.A. on p 70f. The further report, promised may be awaited till 20-4-46. The Exr was reminded on 2-4-46

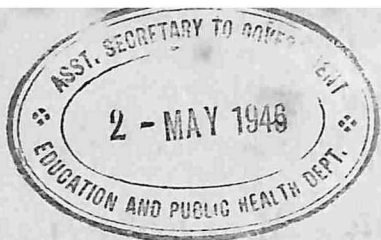
2566025 9/4/46 9/4/46

From the Exr of C.F.A., L.F. 410, d/18.4.46. Information re: edn. tax realized

by all the ml. ds in 1944-45 has now been furnished by the Exr. A statement showing the balance that will have to be paid to ml. ds and the amount to be recovered from them is put up at (X). The net amount required is Rs. 6280 and this can be met from the provision made in the Budget. A draft order is submitted. Finance may see before issue



6263-12. p 11 ds (checked after p 28) p 10 p 70
thru B2 (re: Dr Anandpur, & S. Kanain) on 21/4/46
15360 C-1/46-1 Edn. d/2-4-46



in (Exp. B)

The draft order below may be accepted.

mb
20.4.46

1.5.46

E.P.H.

Fin. no. 25660 EB-1

1.5.46

Issue

2/5/46

23637

Draft order
shue

S.No and name of local body	Amount due as per statement of Engr. L. F. A	Amount already paid	Balance to be paid to local body	Amounts to be credited	
				Rs. A	Rs. A
X1 M. d. Vellore.	11,575-4	11,575-4	-	-	-
X2 M. d. Gudiyalbam	2,823-9	Nil	2,823-9	-	-
X3 " " Vaniyambadi	3,036-8	3,060-6	-	23	14
X4 " " Tirupattur	3,950-4	Nil	3,950-4	-	-
X5 " " Tiruvannamalai	4,742-9	4,751-10	-	9	1
X6 " " Coimbatore	14,694-5	14,695-7	-	1	2
X7 " " Palni	3,750-4	3,750-4	-	-	-
X8 " " Anantapur	4,690-6	4,107-0	583-6	-	-
X9 " " Nandyal	4,310-0	5,245-9	-	935	9
X10 " " Tenali	9,150-0	9,132-0	18-0	-	-
X11 " " Bodinayakanur	3,765-8	3,907-5	-	141	13
66,488-9		60,224-13	7375	3	111

66,488-9
60,224-13
6,263-12

7375-3
111-12
6263-6

[illegible]