

Edm & P. H (1947) Department.

SERIES.

G.O. NO. 522 Edm

Dated 15. 3. 47

[Despatch Abstract.]

Subsidy : Government contribution under Sec.
37 of the E. E Act - Education tax realised
in 1945-46 - Dist Boards North Arcot, Nellore
& Corporation of Madras. 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.

G. D. III-369.
2,000—Sept. 1946.

From

J. P. L. SHENOY, Esq., I.C.S.,
Commissioner,
Corporation of Madras.

Registered

194

To

THE SECRETARY
To The Government of Madras,
Education & Public Health Department,
FORT ST. GEORGE, MADRAS.

E.D.C.No.B1-1547/46

~~G.O.~~

~~194~~

, Dated 11-2-47.

Through the Mayor of Madras.

Enclosures : (1) No.

Sir,

Subject:— Elementary Education Fund - Corporation of Madras -
Equivalent contribution on account of Education Tax
for the year 1945-46 payable in 1946-47 - Further
payment requested.

Ref: G.O.No.1024, E.D. dated 23-5-1946.

In the G.O. cited above, Government/^{were}pleased to accord sanction
for payment of a sum of Rs.4,42,704/- towards contribution to the
Corporation under Section 37 of the Madras Elementary Education
Act 1920 in respect of the Education tax realised in 1945-46. In
paragraph 10 of the Audit Report on the Elementary Education Fund
of the Corporation of Madras for the year 1945-46, the auditors have
pointed out that the amount on which equivalent grant from Government
can be drawn works out to Rs.4,61,968-4-0, against which a sum of

P.T.O.

2
Rs.4,42,704/- alone was sanctioned in the G.O. cited above, and that the balance of Rs.19,264-4-0 should be claimed from Government. I request that Government may be pleased to order early disbursement of a sum of Rs.19,264-4-0 to the Corporation. A copy of para 10 of the Audit Report for 1945-46 is enclosed for easy reference. (K) 12/2/47

[Signature]
For Commissioner.

Forwarded.

[Signature]
T. Sreedharan

V.V.11.2.47.

Mayor.

Para 10 of the audit report on the Ely. Education Fund of the Corporation for 1945-46.

10. Education Tax: Equivalent Government Grant:

Against the actual realisations of Rs.6,85,537-11-7 under Education Tax (Arrears and current) for 1945-46 only a sum of Rs.6,63,531-3-8 was credited to the Elementary Education Fund after deducting the sum of Rs.1219-13-4 refunded on voucher No.165 of March 1946. Since the rate of Education tax was raised from 8 per cent to 12 per cent of the property tax from 1st April 1943 and the proceeds at this rate are credited to the Elementary Education Fund, equivalent grant due from Government is admissible only on the proceeds of the tax realisable at 8 per cent, the rate in force in July 1941 before the Amended Act came into force. The total gross collections on which the equivalent grant can be drawn worked out to Rs.4,62,781-7-6. Deducting therefrom the proportionate share of refunds amounting to Rs.813-3-6 the net amount on which the equivalent grant from Government can be drawn works out to Rs.4,61,968-4-0 against which a sum of Rs.4,42,704/- alone was sanctioned in G.O.No.1024 Education, dated 23rd May 1946. The balance of Rs.19,264-4-0 would need to be claimed from Government. (K)

(True Exhibit)

442704
19264-4
461968-4

[Signature]
Educational Officer

Corpor. of Madras.

[Signature]
7247

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T. M. S / (V) 248 H B 2

From The Assistant Secretary, E. & P. H. Dept.

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To The Commissioner Corporation of Madras

Ref: your letter
Comm. Corp. of Madras, E. & P. H. No. 131-1547/46
d. 1.2.47 re balance of Govt contribution
on education tax adnotes in 1945-46

2nd
13/47

(15)

It is observed that only a sum of
Rs 6,63,531-3-8 was credited to the E & P fund
as ~~son tax~~ for 1945-46. The contribution in respect of
this figure has already been sanctioned.
The supplementary claim preferred now is
on the basis of Rs 6,85,537-11-7 collected
as Education tax for 1945-46. Under

^{revised}
 This sum was actually credited to the
 Ele Edn fund in 1945-46, ^{no addl.} ~~the~~ government
 contribution will ~~not~~ be admissible this year. Post copy to go.
 Kindly explain the position, i.e., ~~the~~ who
 amount ~~that~~ was actually credited to the
 E. E. fund in 1945-46 as proceeds of edn. tax.

B. B. Shanker Rao
 27/2/47

L.F.No. 10047 dt 13-3-47

Examiner's Office.

Sub: Statement showing the proceeds of education tax
 realised by local bodies in 1945-46 in respect
 of which Government contribution under section
 37 of the Elementary Education Act is due.

In continuation of this department No.L.F.10007 dated 11th
 March 1947 a supplemental statement showing the education tax
 realised by district boards and municipal councils in 1945-46
 on which equivalent Government contribution under section 37 of
 the Elementary Education Act is due, is herewith enclosed.*

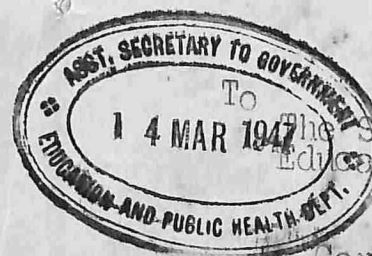
2. Figures relating to the Bellary district board could
 not be furnished as details of collection have not yet been
 received from the Collector of Bellary.

3. Information in respect of the remaining institutions
 will be sent as soon as particulars are received from District
 Inspectors of Local Fund Accounts who have been specially
 reminded.

M. B. Shanker Rao

(B.B. Shanker Rao)

Deputy Examiner of L.F.Accounts.
 To The Secretary to Government,
 Education and Public Health Department.



Name of Local Body.
 Corporation of Madras
 Nellore District Board
 North Arcot Dt. Board
 Chittoor District Board

1945-46
 Proceeds of Education tax.
 4,61,968-4-0
 1,01,954-0-0
 1,00,930-8-0
 85,853-0-0

Figures



ORDER/MS. NO. 522 EDN. DATED 13.3.47

Not yours

The ^{Special officers} presidents of district boards and the ^{commonwealth} executive ^{cooperation organizations} authorities of municipal councils should present the

3. The expenditure will be met from the

15/3

$\frac{2}{11/2/17}$
 $\frac{288}{11/2/17}$

ANNEXURE

ANNEXURE

Name of Local Body	Amount of contribution sanctioned. Rs. a.
1. Corporation of Madras	19240-3
2. Nellore District Board	2754-00
3. North Arcot District Board	6688
4. Chittoor District Board	

OSM
14/3/47

On the case of the Corporation the balance of contribution payable was Rs. 19240-30. Of this a sum of Rs. 24-10 is recoverable in respect of the contribution deposited to the Corporation in respect of the proceeds of ed. tax realised in the year of the defunct Saidapur Municipality. The net amount due to the Corporation is Rs. 19240-30 & the draft should be for the payment of this sum. The Finance Dept may see before issue.

OSM
14/3/47

20655-B2/47-1
14.3.47

Fin (Expd)

The draft order may be accepted. (E.P.H. have not explained their figures in respect of the Nellore and North Arcot D. Bds. were arrived at.)

KS
14.3.47

DR
14.3.47

14.3.47

14/3

Issue
OSM
15/3/47

(Issued G.O. 522 of 15/3/47)



G. D. III-369.
1,000-Jan. 1946.

From Sri Rao Sahib C. Narasimham,
M.A.B.L.
Offg. Commissioner,
Corporation of Madras.



Registered
To THE SECRETARY
To The Government of Madras,
Edn. & Public Health Department,
FORT ST. GEORGE, MADRAS.

E.D. C. No. B. 1. 1547 of 1946, Dated 15-3-47.

Through the Mayor of Madras.

Enclosures (one) No.

Sir,

Subject:— Elementary Education Fund - Corporation of Madras - Equivalent contribution on account of Education tax for the year 1945-46 payable in 1946-47.

Ref. 1) Telephone message dated 1-3-47
2) This office letter E.D.C.No.B1-1547/46 dated 11-2-47.

In connection with the telephone message cited, I invite your kind reference to paragraph 11 of the Audit Report on the Elementary Education Fund of the Corporation of Madras for 1945-46, an extract of which is enclosed for easy reference. It may be seen from this paragraph of the Audit Report that the entire amount of the Education Tax was credited to the Elementary Education Fund at the time of settling the March Final accounts, leaving a balance of Rs. 4118-9-0. Except this sum of Rs. 4118-9-0 the entire amount realised in 1945-46 has already been credited to the Elementary Education Fund in 1945-46 itself. Under these circumstances, I request that Government may be pleased to order early disbursement of a sum of Rs. 19,264-4-0 to the

p.t.o.

Corporation as requested in this office letter E.D.C.No.B1-1547/46 dated 11-2-47.

Forwarded

N. Sankaran
for Commissioner? - 3 in
AM 17.3.

Mayor. 17.3.47

AK 15/3

ADDITIONAL REPORT OF ELEMENTARY EDUCATION FUND ACCOUNTS OF THE CORPORATION OF MADRAS FOR THE YEAR 1945-46.

~~Memorandum~~

Extract of para 11.

11. EDUCATION TAX REALISATION: SHORT CREDIT TO THE ELEMENTARY EDUCATION FUND: Against the net realisations of education tax of Rs.6,67,649-12-8 during 1945-46 as stated in the margin, only a sum

Total realisations of Education tax for 1945-46	Rs.6,85,537-11-7
	1,219-13-4

	6,84,317-14-3
DEDUCT excess credit for 1944-45 adjusted in 1945-46.	16,668--1-7

	Rs.6,67,649-12-8

of Rs.6,63,531-3-8 was adjusted to the credit of the Elementary Education Fund during the year including the adjustments made in March final accounts in June 1946 leaving still a balance of Rs.4118-9-0 due to be credited to the Elementary Education Fund. The short adjustment would need to be made good at an early date.

(True Believable)

Unipat
13/3/47
Educational Officer in charge
Cooper. & Mads.

12/18

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Edm 4/

26. 26. 2000 - Corporation of Madras

to the Secretary to the Government,
Education & Public Health
Department, Fort St. George,
Madras.

7-11-768, 88, 8.81 8-11-768, 88, 8.81
4-11-768, 88, 8.81 8-11-768, 88, 8.81
3-11-768, 88, 8.81 8-11-768, 88, 8.81
2-11-768, 88, 8.81 8-11-768, 88, 8.81
1-11-768, 88, 8.81 8-11-768, 88, 8.81

(Mailed 10/11/47)

10/11/47

C.F. 32 (a).

Local Administration

Department

Received

Registered

From (Name) R.C.S. Bell Esq., I.C.S.

Designation Special Officer, Dt. Board

Station North Arcot, Vellore.

The Secretary to the Government,
Education & Public Health
Department, Fort St. George,
Madras.

47 APR 1947
26798

Enclosures :

Re. No. C13.7268-47

dated 30th March 1947.

One

Sir,

Sub: ACCOUNTS--Elementary Education Fund--Equivalent
Government Contribution--Short drawal for 1945-46
Balance amount--Adjustment of--Requested.
..000..

In forwarding herewith an extract of para 15 of the audit report
of the Elementary Education Fund Account for the year 1945-46, I
request that the Government may be pleased to sanction the balance
of grant still due to be paid to the Board viz., Rs. 6,688-8-0 as
pointed out therein.

Early orders are requested.

ms. 2/4.

District

Copy to the Deputy Inspector of Local Fund Accounts for information
and necessary action. The amount will be adjusted and credit pointed
out on receipt of the G.O. The Annual objection statement for 1945-46
may kindly be sent early.

Copy to A2 for information.

(P.T.O)

FOR SPECIAL OFFICER.

2/4

Extract of para 15 of the Audit Report.

15. EQUIVALENT GOVERNMENT CONTRIBUTION: SHORT DRAWAL:

The total education tax realised during the year was Rs. 2,66,175 including the arrears due in final settlement for fasli 1353 (at the rate of 10 pies in the rupee upto the end of fasli 1353 and at 0-1-0 in the rupee thereafter) The equivalent Government Contribution at the rate of 4½ pies in the rupee, viz., the rate at which education cess was levied prior to the amendment of section 34 of the Elementary Education Act, works out to Rs. 1,00,930-8-0½ as shown below) against Rs. 94,242 claimed and drawn by the Board. The balance of Rs. 6,688-8-0 still due to the Board may be got adjusted to the credit of the Board's funds.

Amount of education tax realised and credited to the Elementary Education Funds towards the arrears due for fasli 1353 at 10 pies.	Rs. 14,865	0	0
Government contribution due at 4½ pies in the rupee.	6,689	4	0

Amount of education tax levied and credited to Elementary Education Fund.			
Account towards 2nd & half year of fasli 1354 and 1st half of fasli 1353 at one anna in the rupee.	2,51,310	0	0
Amount of Government Contribution due at 4½ pies in a rupee.	94,241	4	0
Total contribution due to the Board.	94,241	4	0 plus
	6,689	4	0
	<u>1,00,930</u>	<u>8</u>	<u>0</u>
	94,242	0	0
	<u>6,688</u>	<u>8</u>	<u>0</u>

Amount adjusted in 1946-47.
Balance still due.

EdPH Dept.

Memo 26798-B2/47. Edu d/ 10/4/47
Ele 2dn fund - Government contribution under section 37 of E. E. Act. Education Tax realised in 1945-46 - Payment. Sanctioned from the Special officer Dist Board North Arcot C-13-7218-47 d/ 30.3.47

The Special officer, District Board North Arcot is referred to G.O. No. 522 Edu d/ 15.3.47 wherein the balance of the grant is referred to the Special officer has been sanctioned.

To
The Special officer
Dist Board
North Arcot

g.u.w)
10/4/47

North Ayr
Dunbar
The Special Officer