

E & P H.

(194₇) Department.

ME.

SERIES.

G.O. NO. MS.844 Edn.

Dated 25-4-1947

[Despatch Abstract.]

Subsidy - Education tax realised in 1945-46 Government contribution under section 37 of the Elementary Education act final adjustment according to audited figures - 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.

L.F 10124
17.3.47

EXAMINER'S OFFICE.

Subject: 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 Tax Act is due.

In continuation of this department letter No.L.F.10066 dated 14th March 1947, a supplemental statement showing Education Tax realised by the Anantapur District Board in 1945-46 on which equivalent Government contribution under Section 37 of the Elementary Education Act is herewith enclosed.

2. The letters and figures "Rs.5,354-12-5" may be substituted for "Rs.5,412-1-2" shown against the Anakapalli Municipality in the Education tax statement for 1945-46 sent to Government in this department No.L.F.10007 dated 11th March 1947.

3. Information in respect of the remaining local bodies will be sent soon.

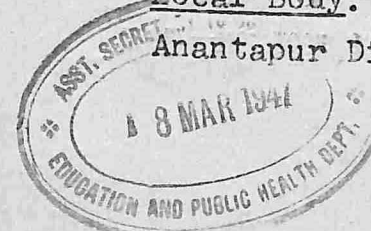
Local Body.

Statement.*

1945-46. Proceeds of Education Tax.

Anantapur District Board.

Rs.44,117 4 0.



M.M. Shanker Rao.

(B.B. SHANKER RAO)

Deputy Examiner of Local Fund Accounts.

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

S.S./17.3.

G.O. No. 2006, L. & M., dated 25th May 1935.
Funds—Railway cess—District Boards—Submission of quarterly returns—Discontin-
nuance—Ordered.

Read—the following papers:—

G.O. No. 3690, L. & M., dated 23rd December 1924.
G.O. No. 127, L. & M., dated 9th January 1926.

Order—No. 2006, L. & M., dated 25th May 1935.

Under G.O. No. 3690, L. & M., dated 23rd December 1924, the Presidents of District
Boards are required to submit to Government a quarterly statement showing the invest-
ments of railway cess funds, the cash balances remaining uninvested at the end of each
quarter and the reasons for not investing such balances. The Government consider that
the submission of these statements may be discontinued without inconvenience. Under
the rules appended to G.O. No. 1855, L. & M., dated 19th May 1932, Presidents of District
Boards have to send to the auditor copies of the monthly accounts for each month.
These accounts will show the amount of railway cess funds invested and the cash balance
in the railway account at the end of each month. The auditor can therefore bring to the
notice of the Government any cases in which unnecessarily large balances of railway
cess funds are held in cash by district boards. In the circumstances the submission of
the separate quarterly return prescribed in G.O. No. 3690, L. & M., dated 23rd December
1924, is unnecessary. The orders in G.O. No. 3690, L. & M., dated 23rd December 1924,
are accordingly cancelled.

2. The Examiner of Local Fund Accounts is requested to scrutinize the monthly
accounts of district boards and bring to the notice of the Government any cases in which
large amounts of railway cess funds are kept uninvested.

(By order of the Government, Ministry of Local Self-Government)

T. B. RUSSELL,
Secretary to Government.

To the Presidents of District Boards, South Arcot, Coimbatore, Cuddapah, Ganjam, East Godavari, West
Godavari, Guntur, Kistna, Kurnool, South Kanara, Madura, Nellore, Ramnad, Salem, Tanjore
East, Tanjore West, Tirnevelly, Trichinopoly, Vizagapatnam and Bobbili.
Examiner of Local Fund Accounts.
Inspector of Municipal Councils and Local Boards.

Subject: 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
Tax is due.

In continuation of this department letter L.F.No.10124 dated
17th March 1947 a supplemental statement* showing the education tax
realised by the Municipal Councils in 1945-46 on which equivalent
Government contribution under Section 37 of the Elementary Education
Tax Act is due, is herewith enclosed.

2. Information in respect of the remaining institutions will
be sent soon.

M. B. Shanker Rao.

(B.B. SHANKER RAO)

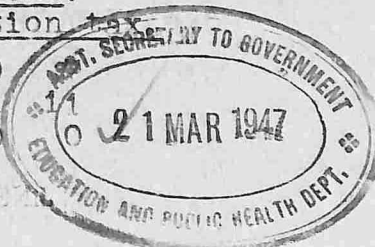
Deputy Examiner of Local Fund Accounts.

To The Secretary to Government, 20.3.47.
Education and Public Health Department,
Fort St. George, M A D R A S.

Supplemental statement.*
Proceeds of education tax.

Local body.

Guntur Municipality.	Rs. 20,876	0
Anantapur Municipality.	4,636	1
Vellore Municipality.	12,685	0



Government of Madras



LOCAL SELF-GOVERNMENT DEPARTMENT

(Local and Municipal)

G.O. No. 816, L. & M., 20th February 1934

Grants—Local bodies—Commencement of works prior to the acceptance of commitment by the Government—Instructions issued.

Order—No. 816, L. & M., dated 20th February 1934.

Instances have of late come to the notice of the Government wherein local bodies commenced works on the expectation of a grant from Provincial revenues, prior to the acceptance of a commitment of the grant by the Government. The Government, therefore, desire to impress on all local bodies that they should not commence any work of their own accord without the prior sanction of the Government if they expect reimbursement of the expenditure from Provincial funds in subsequent years. The Government will not in future consider any application for grants in respect of expenditure incurred on works without their prior sanction.

(By order of the Government, Ministry of Local Self-Government)

E. CONRAN SMITH,
Secretary to Government.

To all Presidents of District Boards.
" all Executive Authorities of Municipal Councils and Local Boards.
" the Inspector of Municipal Councils and Local Boards.
" the Examiner of Local Fund Accounts.
" the Chief Engineer (General, Buildings and Roads).
" the Finance Department.
" the Accountant-General.

Subject: 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.



23265

In continuation of this department letter No.L.F.10217 dated 20th 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. Information in respect of the remaining institutions will be sent soon.

B. B. Shanker Rao
(B. B. SHANKER RAO)

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.

Local body.	1945-46. Proceeds of education tax.
Ramnad District Board.	Rs.50,211--4--0.
Tinnevelly District Board.	Rs.77,624--0--0.
Tinnevelly Municipality.	Rs.16,240--0--0.

(By order of the Government, Ministry of Local Self-Government)

S. G. SENGODAIYAN,
Deputy Secretary to Government.

To the President of the Nandyal Taluk Board.
" all other Presidents of Taluk Boards.
" the Surgeon-General.
" the Principal, Indian Medical School.
" the Accountant-General (through Finance Department).
" the Finance Department.
" the Inspector of Municipal Councils and Local Boards.
" the Examiner of Local Fund Accounts.
" the Revenue Department.
" the Secretary, Rural Medical Practitioners' Association, Viraganur, Salem.



LF 10384
28-3-47

Examiner's Office.

Subject:- 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 letter No.L.F.10261, dated the 24th March 1947, a supplemental statement showing the education tax realised by the municipal councils in 1945-46 on which equivalent Government contribution under Section 37 of the Elementary Education Act is due, is herewith enclosed.

25530

M.B. Shanker Rao.

(B.B. Shanker Rao)
Deputy Examiner of Local Fund Accounts.

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

Local body.

Karaikudi Municipality
Virudhunagar -do-

1945-46
Proceeds of education tax.

Rs.11,923 10 7 ✓ 11923-3-3
Rs.10,809 10 4

--oOo--

Government of Madras.

Abstract.

Works- Ramnad District Board- Slight variations in the sizes of metal used for road works- District Board Engineer, permitted to exercise his discretion.

LOCAL SELF-GOVERNMENT DEPARTMENT.

G.O.No. Ms.1763, L. and M., dated 10th April 1934.

Read the following papers:-

From the President, District Board, Ramnad, No.A.1.285/33 dated the 19th July 1933.

From the Chief Engineer (General Roads and Buildings), No. 784 Wks-2., dated the 23rd March 1934.

ORDER.

In the circumstances stated by the President, District Board, Ramnad, the Government permit the District Board Engineer, Ramnad, to exercise ~~the~~ his discretion

Subsidy - Education Dase realised in 1945-46
Govt. contribution under sec. 37 of the E.E. Act
Final adjustment according to audited figures. Orders passed.
From the Exg. L.F. Accts L.F. 10124 dt 17.3.47

Go (Ms)

844

Edn dt/ 28/4/47

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 1945-46 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 Special Officers 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.I. Education--Primary--Grants to Local Bodies for Primary Education. A Local Bodies--I. Ordinary Areas--Grants under section 37 of Act VIII of 1920--" in the annual estimate of expenditure for 1946-48.

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 1947.

(By order of His Excellency the Governor)

M.V. Subramanian,
Secretary to Government.

Special Officer

To the Executive Authorities of the M.L. CIs mentioned in Annexure I and II (through the Chairman concerned)
" " Special Officers of the Dt. Boards mentioned in Annexures I and II
" " Accountant-General through Finance.
" " Finance Department.
" " the Director of Public Instruction.
" " the Examiner of Local Fund Accounts.

Thay B2

15.4.47

16/4/47

21-4-47

Annexures I & II
P.T.O

26

Annexure I

S.No	Name of Local body	Amount of Contribution Sanctioned	
1	Anantapur ml cl	Rs 299-2-0	} Amount to be repeated in words
2	Cuntur ml cl	Rs 714-1-0	

Annexure II

S.No	Name of Local body	Amount to be recovered.	
1	Karaiikudi ml cl	Rs 292-4-0	} Amount to be repeated in words
2	Anakapalle ml cl	Rs 57-5-0	

Subsidy - Statement showing the proceeds of Edm. Tax realised by certain local bodies in 1945-46 - Govt contribution under section 37 of the E.E. Act

From the Exr of L.F. A., L.F. 10124, d/17.3.47

Please see the letter from the Exr of L.F. A. at p. 107. With reference to para 2 of this letter, a further recovery has to be effected from the Anakapalle ml cl. Orders in the matter may be issued when the further report promised in para 3 of the Exr's letter is received.

This may lie over till 1.4.47

20/3/47
20/3/47

11/4/47

Thro B₂
(Anantapur District) pp1-84

From the Exr of LF Accts LF 10124 dt 17.3.47

The Exr of LF Accts has submitted a statement showing the proceeds of Edm. Tax realised by certain local bodies in 1945-46 for which Govt contribution under section 37 of the E.E. Act is due.

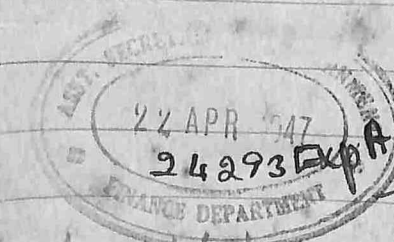
2. From the statement, it is observed that the contribution already paid requires adjustment in certain cases.

3. The net amount required is

Rs 663-4-0

4. Amounts below one rupee have been ignored.

5. A draft order is submitted for Finance may see before issue.



Thro B₂
21/4/47

21/4/47

21-4-47

Finance (Exp A)

Accepted

Edm. 21815 C. 1/47
21.4.47

Fin. No. 24293 Exp A
22-4-47

En H. H. de

May come

24/4/47



Encl. 2
21/4/47

S. No	Name of Mch	Amount due as per state- ment of Expre Rs as	Amount actually paid Rs as	Balance due to ex Rs as	Amount to be received Rs as
1	Anantapur	4636-2-	4337 -	299 - 2	
2	Guntur	20876 - 1	20162 -	714 - 1	
3	Karaiikudi	11923 - 11	12215 - 15	-	292 - 4
4	Anakapalle	5354 - 12	5419 - 10	~~84 - 10~~	64 - 14
			<u>7 - 9</u>		<u>7 - 9</u>
			5412 - 1		57 - 5
		42790 - 10	42127 - 0	1013 - 3	349 - 9

$$\begin{array}{r} 42790-10 \\ 42127-0 \\ \hline 663-10 \end{array}$$

$$\begin{array}{r} 1013-3 \\ 349-9 \\ \hline 663-10 \end{array}$$

RC.No.B1. 4929/46.

Municipal Office, Karaikudi
Dated 5-3-47.

From

Sri D. Thangiah B.A.,
Municipal Commissioner,
Karaikudi.

To

The Secretary to Government,
10 MAR Education and Public Health Department,
7092 Fort St. George.

Through

The Director of Public Instruction,
Madras.

Through

The Examiner of Local Fund Accounts,
Madras.

Through

The Chairman, Municipal Council,
Karaikudi.

Sir,

25566

Sub: Subsidy-Government contribution under section 37 of
the Elementary Education Act for the year 1945-46-
Drawing of.

Ref: G.O.No. Ms. 1845 dated 24-9-46.

The gross collection under Education tax during the year
1945-46 was Rs. 12,912-3-5 but in my letter No.B.1.4929/46 dated
14-8-46 it has been stated as Rs. 12,215-15-5 which is a mistake.
This amount represents only the net collection from Education
Tax, after deducting the collection charges of Rs. 696-4-0.
Contribution is due from Government on the gross collections of
Rs. 12,912-3-5. According to the sanction in the above G.O. a con-
tribution of Rs. 12,215-15-0 has been received on 17-10-46. I
request the Government may be pleased to sanction urgently payment
of the balance of contribution of Rs. 696-4-0.

Commissioner

Forwarded

For Chairman
Chairman 7/3/47

S.S.6-3.

6.3.47

25566/47
L.F. 10348
27.3.47

3153.

Examiner's office.

Retransmitted.

OFFICE.



2. Your original reference to Government was not sent through this Department.

3. The collection charges of Rs. 696/4/- ^{deducted.} ~~stated to~~ have been taken into account by this Department in the statement of contribution ^{due} to be forwarded to Government. A

M. S. S. S.
Asst. Examiner of L.F. Accounts.

To Secretary Municipal Commission,
Karaikudi

Submitted to the Secretary to Government
Education & P.H. Department, Fort St. George,
Madras.

S.M. Aravind
COMMISSIONER,
KARAIKUDI MUNICIPALITY

28.3.47

E.P.H.
C

The Statement of contribution
referred to at 'A' above may be awaited
till 24.4.47.

AS
7.4.47
OP
19/4/47

AM
12/4/47

C.No. 25566/47

U
9/11
page 1 of

Subsidy - Incl. d. Karaikudi - Govt. contribution
under section 37 of the D.F.E. Act, 1920 - 1945-46.
~~Final adjusted after audit - Refund of the~~
^{amount} contribution paid in excess -
From The Comm. Karaikudi Mpl. R.No. B1. 4929/46
d. 5.3.47

Memo. No. 25566/47 - 22.1.47 d. 19.11.47

page 2 of

A copy of the remarks of the Examiner of
L.F. Accts. contained in his Memo. 236-1 d. 3.9.47,
wherein is communicated to the Commissioner
Karaikudi Municipality for information.

page 2 of

2. The excess subsidy of Rs. 292-12-0
drawn by the Council should be refunded to the Govt.

To
AS
The Comm. Karaikudi
Mpl. R.No. C.P.C.
Exams (with a copy of
the Exam. of L.F. Accts.)
d. 2.4.47

AM
18/11/47

C.No. 25566/47
page 1 of 1

From the Commr., Karaikudi Municipality Re. No.
Dt. 1929/46 dated 5.3.47

Subsidy - Karaikudi Tel. cl. Govt.
Contribution under section 37 of G. E. Act. 1945-46
Final adjustment after audit.

p. 307 (h)
p. 302 (h)

In G.O. No. 1845 Edu. d. 26.9.46, the
Govt. sanctioned the payment to the Tel. cl.
Karaikudi, of a sum of Rs. 12,215-15-0 which
represents the Govt. Contribution under section 37 of the
G.E. Act.

page 1 of 1

The Commr. Karaikudi
Municipality now states that a sum of Rs. 12,912-3-5
was realised as education tax in 1945-46, and that
the figure Rs. 12,215-15-0, reported by him previously,
was his mistake. He requests that the balance of
Rs. 696-4-0 may also be paid to the Tel. Council.

page 1 of 1

1-55850-1
T.P.P.

2. Reference is made to his statement
forwarded by the Examiner showing the amount
of education tax realised by the Tel. cl. in 1945-46.

page 7 of 8
G.O. No. 1845 Edu.
25.11.47
V

According to his statement the tax collected by the
Council in 1945-46 amounts to Rs. 11,923-10-7 only.

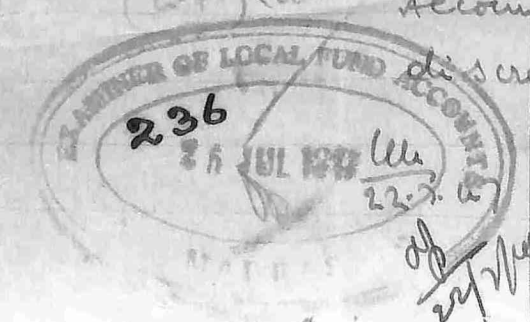
(h)

Hence the recovery of a sum of Rs. 292-4-0
the excess amount of contribution
paid sanctioned in G.O. No. 1845. Edu. d. 26.9.46, is
Rs. 292-4-0 was ordered in vide para 4 of G.O. No.
844 Edu. 25.11.47.

page 10 of 10
V

3. It is noted in the Annual
account of Receipts and charges of the Ele. Edu. Fund
of the Council, for 1945-46, that the
gross collections under education tax are, however,
shown as Rs. 12,920-14-8. The Examiner G.P.
accounts may be requested to explain the
discrepancy in the statements referred to above.

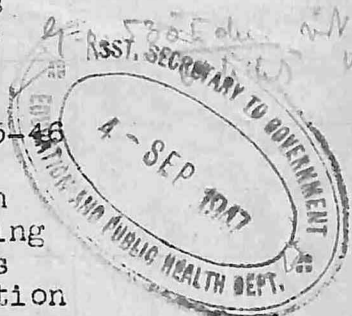
C.No. 55517/47
(Audit report)
p. 9 of 10
L.F.
p. 9 of 10
(L.F.)



22/7/47 sum of Lt. Accts

EXAMINER'S OFFICE.

The gross collections of Education tax in 1945-46 were Rs.12,920-14-8 as shown in the annual account for 1945-46. Deducting the refunds of Rs.8-11-3 out of the gross collections the net collection is Rs.12,912-3-5 on which the ~~XXXX~~ Commissioner claims equivalent contribution from Government. But Education tax on vacant lands is levied on the area basis from 1st April 45 and not on the annual value, and hence no equivalent Government contribution is due for Education tax levied and collected for vacant lands after 8th July 1941. The amount of Education tax collected on vacant lands in 1945-46 viz. Rs.989-0-2, was deducted from the gross collections of Rs.12,920-14-8 and the balance of Rs.11,931-14-6 was shown in the statement of Education tax collected in 1945-46. Deducting the refunds of Rs.8-11-3 from this figure the net collections on which equivalent Government contribution is due under section 37 of the Elementary Education Act is Rs.11,923-3-3 and not Rs.11,923-10-7 as already reported in the Education Tax statement which was due to a clerical error. As a sum of Rs.12,215-15-0 was already drawn by the Council against Rs.11,923-3-3 due, the excess was Rs.292-11-9 or Rs.292-12-0. It will thus be seen that the collection charges of Rs.696-4-0 were not deducted from the gross collections in calculating the equivalent contribution due from Government and the refund of Rs.292-4-0 ordered in G.O.No.Ms.844 Edn., dated 25th April 1947 was due to the deduction of the amount collected as Education tax on vacant lands as explained above. This refund is pending and no further contribution from Government is due to the Municipality (vide also this department reply L.F.1184 dated 26th May 1947 to E. & P.H. Memorandum No.23973 C1.-1.47 dated 31st March 47).



70506
p.77 (V)

p.109 (V)

page 35 of 40
40.465 Edn. 11-3-47

Exr's 20236-1
3-9-47

E. & P.H. Department U.O.

2/9/47

E&P.H. (C)

Please see the remarks of the Examiner above.

The Commr. Karaikudi Rf. was already informed that no balance contribution will be paid to the Council in respect of the Education Tax levied on vacant lands after 8.7.41. However a copy of the remarks of the Examiner in this case may be communicated to the Council and he may be asked to refund the excess contribution paid to the Council.

page 37 of 40 (T)

above

2. A draft memo. is submitted for approval.

llh
15.11.47
OP
18/11/47

BPM
18/11/47

Two months for this!
JCS