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Scott. II-27-58,004-27-10-47.

Edu. (1948) Department.

Ms. SERIES.

G.O. NO. 3096. Edu.

Dated 6-12-1948.

[Despatch Abstract.]

Subsidy - For contribution under Section 37 of
the E. E. Act - For 1947-48 -
M. C. - W. A. - Payment - Panchayat

Back Papers.

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

Further Papers.

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

From: Sri S.Nachimuthu Gounder, B.A.,
Municipal Commissioner,
Udumalpet.

To: The Secretary to Government,
Education and Public Health,
Fort St George, Madras.

Throu'

The Examiner of Local Fund Accounts, Madras.
The District Inspector of Local Fund Accounts, Coimbatore.


 Roc.No. 6798/48-B1, dated 15-10-48.

Sir,

Sub:- Education - Elementary - Udamalpet Municipality -
Equivalent of contribution for the year 1948-49 -
Sanction requested.

Ref:- Para 7 of the audit report on the Elementary Education Funds of this Municipality.

I enclose herewith an application form claiming equivalent contribution due from Government on Education tax realised during the year 1947-48. I request that sanction may kindly be accorded for claiming Rs. 8578-14-0 as Elementary Education equivalent contribution to be adjusted during the year 1948-49.

P. Bachman
Commissioner. 18. Vol 2
819
1871-1872
18x40.

Forwarded.

MS Kanegdy at 18.10.

Chairman,
Municipal Council.

Ks. 18-10.

L.F.No. 6745

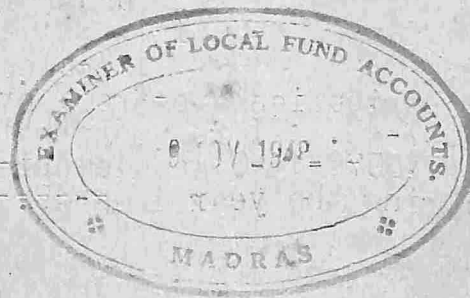
Office of the Examiner of L.F. Accounts,
Madras-2. Dated 15.11.48

Forwarded.

2) The education tax statement furnished by the commissioner has been verified by the District Inspector of L.F. Accounts, Coimbatore with reference to the audited statement and certified to be correct.

Rhopel
6.11.48
Assistant Examiner of L.F. Accounts,
Western Circle, Salem.

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



1. Name of local body. Udamalpet Municipality.
2. Rate at which the Education tax or Education cess was levied during the year. 2 1/2% per half year on the annual value of building and at 12 1/2% on the maximum of Profession Tax.
3. Amount of gross proceeds of such tax or cess realised and credited to the Ele. Education Fund a/c of the local body during 1947-48. Rs. 17294-5-3.
4. (a) Rate at which the said tax or cess was levied immediately prior to the amendment of sec. 34 of the Madras Ele. Edn. Act in July 1941. 1 1/4% on Property Tax rental per half year and 6 1/4% on Profession Tax.
5. (a) If the Education tax or cess was newly levied subsequent to July 1941 the date from which it is levied. If it was enhanced subsequent to July 1941 the date from which it was enhanced. From 1-4-42 enhanced 2 1/2% per half year on annual value of building and 12 1/2% on Profession Tax from 1-4-43.
- (b) The amount of gross proceeds of the tax or cess that would have been realised during 1947-48 calculated at 3 1/4% pias in the rupee of land revenue in district board areas or 1.1/3% of property rental calculation at ~~XXXXXX XXXXX~~ property rental in the municipal areas G.O. No. 530. Edn., dated 6-4-46. (These rates are annual and not half yearly) in the case of local bodies which levied the tax or cess subsequent to July 1941. If the actual rates of levy were less only the amount actually collected should be entered. As the actual rates of levy were more not only prior to the amendment of section 34 of the Act in July 41, the 1.1/3% of the property rental etc is not made.
- (c) The amount of tax calculated at the difference in the rates in force in July 1941, and the maximum allowed in G.O. No. 530. Edn., dated 6-4-45. In the case of local bodies which were levying the tax or cess before July 1941 at rates less than those referred to in G.O. No. 530. Edn. dated 6-4-45 and which increased the rates in 1947-48 or thereafter in the collection calculated at the difference in the rates subject to the maximum prescribed in G.O. No. 530. Edn. dated 6-4-45 should be noted in 4 (b) and the amount calculated at the difference in the rates subject to the maximum prescribed in G.O. No. 530. Edn. dated 6-4-45 should be noted in 5 (c) e.g. in the case municipality which levied the tax at 1% per annum prior to July 1941 and at 1 1/2% in 1947-48 or thereafter the collections calculated at 1% should be shown in col. 4 (b) and the collections at 1.1/3% in col. 5(c).
6. Deduct refunds of amounts on which no contribution can be claimed from Govt. Half of Rs. 136-10-0 = Rs. 68-5-0.
7. Net amount of tax or cess actually credited during the year on which equivalent contribution is to be given. Rs. 8647-2-8 - 136-10-0 = Rs. 8578-13-8. 2 / 68-5-0
8. Amount of contribution if any already paid. Nil.
9. Amount still due to the local body if any. Rs. 8578-14-0.

vide remarks under 5 (b).

10. Excess refundable to Government. Nil.
11. Remarks. Nil.

Sd.V.Srinivasan.
District Inspector of Local
Fund Accounts, Coimbatore.

[Signature]
18.10.48

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19x
18x48
MUNICIPALITY

5
Education & Public Health (CI) Department

149
6/12
SUBSIDY - Govt. contribution under section 37 of the E.E.
Act - Education tax realised in 1947-48
Municipal Council, Udumalpet -
Payment - Sanctioned.

REF:- From the Govt. Udumalpet Mty; No. 6798/48 - dated 15-10-48.
From the Exr. L.F.A; No. 6745 dated 15-11-48.

ORDER (R) NO. 3096 EDN., DATED 6/12/1948

Sanction is accorded to the payment to the Municipal
Council, Udumalpet, of a sum of Rs. 8578-14-0
(Rupees eight thousand five hundred and seventy eight and annas four teen only),
being the Government contribution under section 37 of the
Madras Elementary Education Act, 1920, in respect of the
Education tax realised in 1947-48.

2. The Accountant-General is requested to place the
amount at the disposal of the Municipal Council. The
Commissioner, Udumalpet Mty.,
should present the necessary bill at the Treasury to obtain
payment of the amount or to have it adjusted.

p.t.o.

- 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 - Voted" in the Budget Estimate for 1948-49.

To

The Commissioner, Udumalpet Mdy (Thro' C. R. C.).

The Accountant-General

The Director of Public Instruction.

The Examiner of Local Fund Accounts.

Local Administration Department.

From
Sri.G.Ethirajulu Naidu, M.A.,
Municipal Commissioner,
Udamalpet.

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

Through the Chairman, Municipal Council, Udamalpet.



3062
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R.O.C.No.B1-2086/49- dated 19-X-'49.

Sub:- SUBSIDY- Government contribution under section 37 of the Elementary Education Act- Education tax realised in 47-48- sanction for drawal - requested.

Ref:- 1. G.O.Ms. 3096- Edn., dated 6-12-48.
2. Letter No. T.9-Edn I- 641- dated 10-10-49.
3. Para 5 & 6 of the Audit Report on Elementary Education Funds for 48-49.

A miscellaneous bill claiming Rs. 8578-14-0 towards Elementary Education subsidy under section 37 of the Elementary Education Act on Education tax realisation in 1947-48 as per G.O.Ms.3096- Edn., dated 6-12-48 and as per authorisation No.T.9-Edn III- 831 dated 16-12-48 of the Accountant General Madras was sent to the Treasury Deputy Collector, Coimbatore for adjustment of the bill at the sub-treasury Udamalpet in this office No. 8932/48- dated 10-1-49. Reminders and D.O. letters were sent to the Treasury Deputy Collector, Coimbatore on the subject. But it was let known that the bill was passed at the Fuzur Treasury Coimbatore on 26-1-49 and the same was sent to the Sub-Treasury Officer Udamalpet on 26-1-49 under intimation No. 58 by the Treasury Deputy Collector, Coimbatore and finally the Treasury Deputy Collector, Coimbatore has written to this office in his D.O. letter G-11-49- dated 18-5-49 and Memo No.G.11-49 dated 18-5-49 to apply to Accountant General Madras for fresh sanction (Copies enclosed).

Accordingly the Accountant General, Madras was addressed for fresh sanction in this office No. 3239/49- dated 20-5-49 and finally the Accountant General has in his No. T-9-Edn., I-641- dated 10-10-49 informed this office that the circumstances under which the amount could not be drawn before 31-3-49 may be reported to Government and their orders for the payment of the amount during the current year obtained.

As the bills have been lost either at the office of the Treasury Deputy Collector or at the sub-treasury at Udamalpet, though the bills have been sent from this office in January '49 and as the amount was not adjusted to the municipal funds during 48-49 and as the mistake could not be fixed on any one I request that the Government may kindly be pleased to sanction payment of the Equivalent Government contribution of Rs. 8578-14-0 on the realisation of Education tax during 47-48, at an early date as the audit have objected to the same in their paras 5 and 6 of the Audit Report on Elementary Education funds for 48-49.

Forwarded.

Commissioner.

T. V. Ravi Chari
Chairman, Municipal Council.

N.22.X.

Enc:-

3005
T

D.O.

Huzur Treasury Coimbatore,
Dated 18-5-49.

Dear Mr. Ethirajulu Naidu,

Sub: Subsidy-Government contribution under section 37 of
the Elementary Education Act- Udamalpet Municipality-
Adjustment.

Ref: This office D.O. Ref. G-11/49- dated 27-4-49.
Your D.O.Ref.No. 3239/49- dated 12-5-49.

Please see copy of my memo dated 17-5-49 to the Sub-
Treasury Officer, Udamalpet sent to you officially and take
action on the lines suggested therein, as the grants which
are not paid during the current official year stand lapsed and
should be paid only after obtaining fresh sanction of the
Accountant- General.

Yours sincerely,

(sd. P.M.Subramanian)

/True copy/

N.22.X.

Comm
22.5.49
Commissioner.
L.S.V.

MEMORANDUM OF THE TREASURY DEPUTY COLLECTOR OF COIMBATORE.

Sri.P.M.Subramanian, B.A.

Dt. 18-5-49.

Ref: G11-49.

Sub: Subsidy- Government contribution under section 37 of the Elementary Education Act- Udamalpet Municipality- Adjustment.

Ref:-This office D.O.Ref.No. G11/49 dt.27-4-49.
Your D.O Ref. d/2-5-49 and L.Dis.2194/49- dt/13-5-49.

The Sub-treasury officer, Udamalpet is requested to make a thorough search in his office and trace out the bill referred to in this office reference noted above. If it is not traced ~~in~~ still a certificate of non-payment may be sent to this office.

Sd.P.M.Subramanian,
Treasury Dt.Collector.

To
The Sub-treasury officer,
Udamalpet.

Copy to the Commissioner, Udamalpet Municipality, who is requested to furnish a certificate of non-adjustment to the Municipal funds, and address the Accountant General, Madras for fresh sanction order.

/True copy/

19 Education and Public Health Department.

Endorsement No. 81868/49-1-C - Education, dated 26.10.1949.

Referred to the Accountant-General
for very early remarks.

G. B. M. S.
Assistant Secretary to Government

20 The Accountant-General (with page 1-6 in original) to be returned with reply) 21/11/49

Office of the Accountant General, Madras,
Fort St. George, dated 11th November 1949.

No. T9 Edn. 1-812.

Sub:- Govt contribution under section 37 of the
Elementary Education Act - Education Tax realised in
1947-48 - sanctioned in G.O. 3096 Edn. dt. 6-12-48 -
Authorisation for payment.

Ref:- Endorsement No. 81868/49-1-G-Edn. dt. 26-10-49
of the Secretary to the Edn. & P.H. Dept., Madras
forwarding for remarks the letter No. Roc.B.1-2086/49
dt. 19-10-49 from the Commissioner, Municipal Council,
Udumalpet.

Returned.

It has been ascertained from the Treasury Officer,
Coimbatore, that the contribution of Rs. 8578-14-0
sanctioned for payment in 48-49 in G.O. 3096 Edn.
dated 6-12-48 has not so far been paid to the Municip-
al Council, Udumalpet. As the sanction accorded in
the above G.O. lapsed on 31-3-49, fresh sanction of
Government is necessary if the amount is to be paid
in the current year.

Assistant Accounts Officer.

To
The Secretary to Government,
Education and Public Health,
Madras.9

rns

Not to be used

81868
Memo. No. 81868/49-3-C - Education, dated

Edu. & P. H. Dept. (C)

Subj: Subsidy - Government Contribution under section 37 of Elementary Education Act in respect of education realised in 1948-49 - Municipal Council, Udumalpet - Sanction lapsed - Renewal of

Read again: No. No: 3096, Education, dated 6.12.1948

Read also: From the Council, Udumalpet Mty., Res. No. B, - 2086/49, dated 19/10/49.

Accountant - General, No. Tq - Edu. 1-812, dated 11.11.1949.

Not to

Sanction is accorded to the payment to the Municipal Council, Udumalpet, during 1949-50, of the Government Contribution of Rs. 8,578-14 (Rupees eight thousand and five hundred and seventy-eight and annas fourteen only) sanctioned in the No. cited above but not drawn by the Council before 1.4.1948.

To the Mr. Commr, Udumalpet (Cuo)
The Accountant General (Cuo)
Copy to the D. P. I.
F. M. & P. A.
(2 copies)

19/11/49
The A. G. is reported

9/11/49

81868

Note:- Finance may see before issue.

ms 19/11/49

ms 21/11/49

Jeri

Finance Expt.

E.P.H. No. No.
81868/49-2-G-Edu.
21.11.1949.

The draft memo overleaf may be accepted subject to the debit head being indicated in it.

ms 24/11/49

ms 24/11/49

ms 78703 SA-1
EPH 25/11/49

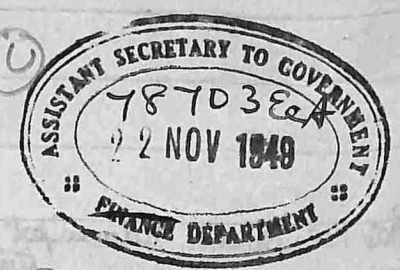
E.P.H. (C)

Revised draft subd below for approval.

After issue, may be filed with Co. No. 3096, Edu., of 6/12/48.

ms 29/11/49

ms 29/11/49



92577
28 NOV 1949

76/20/11

Revised draft

Edu. & P.H. Dept.

Memo. No: 81868/49-3-G-Education, dated 20.11.1949

Sub:- Subsidy - Government Contribution under section 37 of Elementary Education Act in respect of education tax realised in 1947-48 - Municipal Council, Udumalpet - Sanction lapsed - Renewal of

Read again: G.O. No: 3096, Education, dated 6.12.1948.

p. 19 Read also:
p. 29

From the Commr, Udumalpet Mtg., B.C. No. B-2086/48, dated 19.10.1948.
" Accountant-General, No. Tq-Edu. 1-8127/11.11.1948.

Sanction is accorded to the payment to the Municipal Council, Udumalpet, during 1949-50, of the Government contribution of Rs. 8,578-14-0 (Rupees eight thousand and five hundred and seventy eight and annas fourteen) sanctioned in the Co. cited above but not dr.

2/

drawn by the Council before 1.4.1949.

2. The expenditure will be met from the appropriation under 37. Education —
l. Primary — Grants to Local Bodies for Primary Education — A. Local Bodies — I. Ordinary Areas — 1. Grants ~~for~~ under section 37 of Act VIII of 1920 — Voted in the Budget Estimate for 1949 — 50.

ms
29/11/49
ms
29/11/49

20
The Council, Municipal
(City)
" A.G.
Copy to D.I.
" E.M.B. & A.
(2 copies)