

(X)

Put away
any

EDUCATION (1948) Dept.

Ms. Series.

Go. no. 767. Edu

D1 3. 4. 48.

(15)

12 8 16

Abstract

Subsidy. Education tax realised
in 1946-47. Govt. Contribution
under section 37 of the Ele Edu
Act 1920. Final adjustment
according to audited figures.
Certain local bodies - orders
passed

L.F.No.

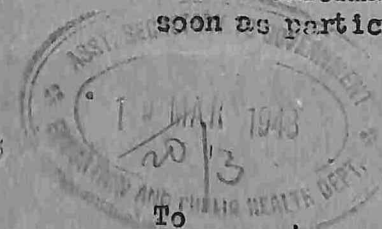
Office of the Examiner of Local Fund Accounts,
Old Government Press Buildings, Mount Road,
M a d r a s - 2, dated, --3--1948.

2F 920.4 / 1873/48

Subject: Education tax realised by local bodies - 1946-47 -
Statement furnished.

A statement showing the education tax realised by local bodies for 1946-47
on which equivalent Government contribution under section 37 of the Elementary
Education Act, 1920 is due is herewith enclosed.

2. Information in respect of the remaining local bodies will be furnished as
soon as particulars are received from the District Inspectors.



DEPUTY EXAMINER OF LOCAL FUND ACCOUNTS.

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

MG.16.3.

Encl one statement.

1946-47.

Name of District Board.	Proceeds of Education Tax.	Rs. A. P.			Remarks.
		Rs.	A.	P.	
Anantapur. ✓	..	35,658	12	0	1435-7-7-47
Arcot North. ✓	..	85,437	5	0	250-9-26-47
Arcot South. ✓	..	1,24,627	8	0	1017-4-5-47 do
Bellary. ✓					Will follow.
Chingleput. 77072.2 ..		73,169	0	0	660-8-8-47
Chittoor. 69000 ..		60,665	8	0	202-3-20-47
Coimbatore. ✓		75916	0	0	Do.
Cuddapah. ✓		42609	0	0	Do.
Godavari East. ✓	..	1,81,430	0	0	865-4-20-47
do. West.		119811	0	0	Do. 169-2-29-47
Guntur.	..	1,33,712	11	0	2489-5-11-47
Kistna. ✓	..	1,29,330	0	0	2738-3-23-47
Kurnool. ✓	..	75,608	0	0	1600-7-7-47
Madura. ✓	..	88230-14	0	0	Do. 4-11-40 146
Malabar. ✓					Do. 20-1-47
Nellore. ✓	..	1,04,511	11	5	2737-5-11-47
The Nilgiris. ✓		4622	7	0	Do.
Ramnad. ✓	..	76,619	3	0	2160-8-11-47
Salem. x		40917-18	0	0	Do.
South Kanara. 67950 ✓	..	67,603	8	0	923-8-5-47
Tanjore. ✓	..	2,08,975	0	0	66-4-20-47
Trichinopoly. x	..	88,597	6	1	Excludes: Education cess on Royalties on which also equivalent Govt. contribution is due - want of details as to the rate of collection of education cess on Royalties. Will follow.
Tinnevely.	..				
Vizagapatam.	..				

14955-00.
169535-15-0.

L.F. 96 76/31.3.48.

EXAMINER'S OFFICE.

Subject: Education tax realised by local bodies - 1946-47 -
Supplemental statement - Furnished.

In continuation of this office letter L.F. 9481 dated 25th March 48, a supplemental statement showing the education tax realised by the Corporation of Madras, for 1946-47 on which equivalent Government contribution is due, is herewith enclosed.

Deputy Examiner of Local Fund Accounts.

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

S.S./30.1.

STATEMENT.

Name of local body.

Proceeds of Education tax.

Rs. A. P.

Corporation of Madras.

4,84,697 1 11

(True Copy)

Order Ms. No. 767

Edn. dated 3-4-48

Sub:- Subsidy - Education tax realized in 1946-47 - Govt. contribution under section 37 of the Ele. Edn. Act, 1920 - Final adjustment according to audited figures.- Certain local bodies - Orders passed.

Ref:- From the Examiner of Local Fund Accounts, L.F.No.9204 dated 18-3-48 and No. 9395 dated 22-3-48. r 9676 31-3-48

With reference to G.O. No.1231, Education, dated 15-7-1925 the Exr. of Local Fund Accounts has submitted a statement showing the proceeds of education tax realized by local bodies in 1946-47 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 Edn. Act, 1920. From the statement it is observed that the Govt. contribution already sanctioned requires adjustment in certain areas. Annexure I of ~~the~~ 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 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 Dt. Boards 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 section " 37. 1. Education - Primary - Grants to Local Bodies for primary Education - A. Local Bodies - I. Ordinary areas - Grant under section 37 of Act VIII of 1920 ".

4. Annexure II shows the names of local bodies which have to refund excess contributions already paid to them. The Special Officers of Dt. Boards concerned are requested to refund the amounts noted in the Annexure by the 15th of July 1948.

To The S.Os. of Dt. Boards concerned

" Examiner of L.F.Accts.

" A.G. (thro' Finance).

P.T.O.

Copy communicated to all District Inspectors of L.F.Accts. (True copy)
M.G.In.No.2915.
To the Presidency Port Officer.
Copy to the Accountant-General.
Examiner of Local Fund Accounts.
Finance Department.
M.G.In.No.2915.
Copy communicated to all District Inspectors of L.F.Accts. (True copy)
Examiner's Office,
Fort St. George,
6th September 1934.

Superintendent.

To

The Finance Dept.

" D.P.I.
" Corporation of Madras.
1 spare copy.

Annexure I.

S. No.	Name of local body.	Amount of contribution sanctioned.
(1)	Dt. Board, East Godavari.	Rs. 21-12-0
(2)	Dt. Board, Guntur.	" 284-7-0
(3)	Dt. Board, Nellore.	" 1-11-0
(4)	Dt. Board, Vizagapatam.	" 29,535-15-0
(5)	Dt. Board, Salem.	" 40,919-13-0
(6)	,, the Nilgiris.	" 4,622--7-0
(7)	,, Coimbatore.	" 75,916--0-0
(8)	,, Trichinopoly.	" 88,597--6-0

Annexure II.

S. No.	Name of local body.	Amount to be recovered.
(1)	Dt. Board, West Godavari.	Rs. 215-0-0
(2)	,, Chingleput.	" 3,903-2-0
(3)	,, Chittoor.	" 8,334-8-0
(4)	,, South Kanara.	" 346-8-0
(5)	Corporation of Madras	" 4,604.2.0

31.3.48
31.3.48

31/3/48

Finance may be for acceptance

31.3.48

31/3/48

Finance

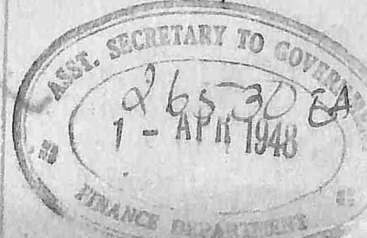
7m (SxPA)

Accepted

31.3.48

SxPA

31.3.48



C.F. 32.

LOCAL ADMINISTRATION

From (Name) J.C. Griffiths, Esq., I.C.S.

Designation Special Officer,

Station District Board, Chittoor.

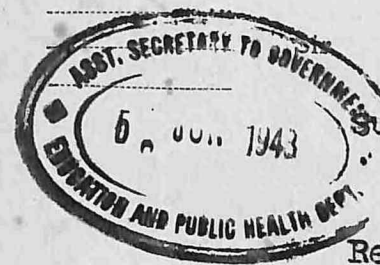
Received Registered

To

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

Enclosures

Roc No. 8838 of 48. B1. dated 3th June 1948.



Govt.
Sub: Subsidy--Education Tax--1946-47--Contribution under Sec. 37 of Elementary Education Act 1920--refund of excess--contribution.

Ref: G.O. Ms. No. 767 Edn. dated 3-4-48 and letter No. T.9 Edn I-86 dated 10-5-48 of the - - Accountant General, Madras.

A sum of Rs. 8334-8-0 being the excess contribution under Sec. 37 of Elementary Education Act 1920 - adjusted to this District Board Funds has been credited to Provincial Funds on 18-5-48 to the head of account - given by the Accountant General, Madras in his letter - cited above.

Kr. 4/6.48

For Special Officer.

LOCAL ADMINISTRATION
J. C. Griffiths, J. C. Griffiths, J. C. Griffiths
Special Officer,
District Board, Chittoor.
Fort St. George,
Madras.

8 8838 of 48. 31. 8th June

Govt.
Subsidy - Education Tax - 1946-47 - Contribution
under Sec. 37 of Elementary Education Act
1920 - Final adjustment according to audited figures.

Ref: G.O. Ms. No. 767 Education dated 3-4-48 and letter
No. T. 9 dated 13-5-48 of the
Accountant General, Madras.

A sum of Rs. 8834-8-0 being the excess contri-
bution under Sec. 37 of Elementary Education Act 1920 -
adjusted to this District Board funds has been credited
to Provincial Funds on 18-5-48 to the head of account -
given by the Accountant General, Madras in his letter -
cited above.

For Special Officer.

4. 6. 48

G. D. III-368
4,000-May 1947

From

Sri Rao Sahib C. NARASIMHAM, M.A., B.L.
Commissioner,
Corporation of Madras.



Registered

194

To

THE SECRETARY to Government,
~~Taxation Department~~
Education and Pub. Health Department,
FORT ST. GEORGE, MADRAS.

E.D.C. No. B.4.1367 of 1948, Dated 12-5-48.

Through the Mayor of Madras.

Enclosures: No.

Sir,

Subject:— Subsidy - Education Tax realised in 1946-47 - Government
contribution under Section 37 of the Elementary Education
Act 1920 - Final adjustment according to audited figures -
Adjustment - Reported.

35526

Ref: G.O. Ms. No. 767 Education dated 3-4-1948.

With reference to the G.O. cited, I have to state that a
sum of Rs. 4,604-2-1 was already credited into the Reserve Bank of
India on 13-2-1948.

Forwarded.

Dy. Mayor.

N. Sankaran
For Commissioner! 13. 5. 48.

svs. 12.5.48

✓ L.F. 4568/3-9-48. ASTH EXAMINER'S OFFICE.

Sub: Education tax realised by Local Bodies - 1946 - 47
Statement furnished.

Ref: This office L.F.9204, dated 18-3-48 and G.O.No.767-
Edn., dated 3.4.48. (K)



The figure of Rs. 73,169/- shown against the Chingleput District Board in the statement forwarded with the above letter is a clerical mistake for Rs. 77,072/2/-, and may kindly be altered accordingly. The refund of Rs. 3,903/2/- ordered in G.O. No. 767, Edn., dated 3.4.48 need not, therefore be made.

66093

B.B. Shanker Rao
(B.B. Shanker Rao,)

Examiner of Local Fund Accounts.

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

6/3/48

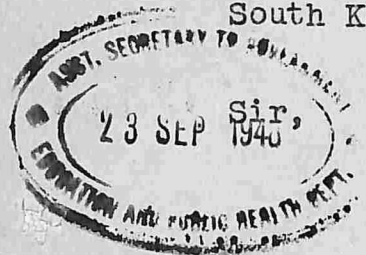
need not be made as the Examiner of
 Local Fund Accounts has once reported that no
 sum is recoverable from the D. Bd.
 the special officer
 Dist. Board Chingaleph
 8/5/48
 reported to report whether the sum of Rs. 215
 of the sum of Rs. 215 ordered in the
 Finance Dept. may see before
 8/5/48
 2/9/48
 13/9/48 (Jan 21/48)

R.C.No.19069-E9-48.

S.K.District Board Office,
 Mangalore, dated 21-9-48.

From
 S.R.Kaiwar Esq, M.A,I.C.S.,
 Special Officer, Dt.Board,
 South Kanara, Mangalore.

To
 The Secretary to Government,
 Education & Public Health Department,
 M A D R A S.



Sub: SUBSIDY - Education Tax - realised in 1946-47-
 Government Contribution under section 37 of the
 Elementary Education Act - final adjustment
 intimated.

Ref: Government Memorandum No.66090-B2-48 dated 9-9-1948
 =====

A sum of Rupees 346-8-0 being the excess subsidy
 ordered to be recovered as per G.O.No.Ms.767-Education, dated
 3-4-1948 was refunded and credited to the head of account ---
 mentioned below on 10-7-1948.

"XXVI Education - General-Recoveries of
 overpayments."

RMP/21-9-48-
 m u/a us

[Signature]
 FOR SPECIAL OFFICER,

R.O.C.No. 7291-48-C9.

Chingleput Dt.Board's Office,
Saidapet, dated 2nd November 1948.

To

The Secretary to Government,
Education and Public Health Department,
Fort St.George,
M a d r a s.

Sir,

Sub:- Subsidy-Education Tax realised in 1946-47 Government
contribution under Section 37 of the Elementary Education Act
Final adjustment- Chingleput District Board-sanction
solicited.

Ref:-Government Memorandum No.66090/B2/48 Edn & P.H., dated
9-9-48.

A sum of Rs. 3903-2-0 was ordered to be recovered from this
District Board in para 4 of the Government Order Ms.No.767 Edn. & P.H.,
dated 3-4-48. The Treasury Deputy Collector, Saidapet has recovered
the same from the District Board in chalan No. 1604 dated 26-6-48 while
adjusting the sum of Rs. 74,585 towards the subsidy sanctioned in G.O.
No. 863 Edn. dated 12-4-48. As the Examiner of Local Fund Accounts,
Madras has since reported that no sum is recoverable from the
District Board, the Government in their Memorandum read above have
stated that the refund of the sum of Rs. 3903-2-0 already ordered need
not be made.

In the above circumstances, I request that the Government may
be pleased to instruct the Accountant General, Madras to send an
authorisation letter to the Treasury Deputy Collector, Saidapet for
the payment of Rs. 3903-2-0 to this Board.

1/3 M. S. Ram

For Special Officer, Dt.Board.

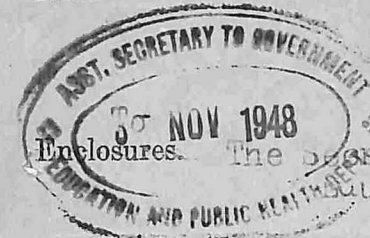
S.K.4/11/48.

Copy to the Accountant General, Madras with a copy of Government
Education & Public Health Department Memorandum No. 66090-B2/48 dated
9-9-48.

No. 9. Jan. 111.6.4.

OFFICE OF THE ACCOUNTANT-GENERAL, MADRAS.

Fort St. George, dated 29th October 1948



Enclosures. The Secretary to Government,
Education & Public Health Department, Madras.

SUB:- Subsidy - Education tax realised in 1946-47 -
Government contribution under section 57 of the Elementary
Education Act final adjustment - District Board, Chingle-
put.

Re:- G.O.No.767 Jan. dated 5-4-1948.

81423

In the Government Order cited above, a sum of
Rs.3903-2-0 was ordered to be recovered from the District
Board, Chingleput, and the same was refunded by the Spe-
cial Officer of the District Board in Chalan No.1604
dated 26-6-1948.

The Special Officer, District Board, Chingleput,
has now intimated that Government in Memo No. 60090/B-2/
48 Jan. dated 9-9-1948 have in modification of the pre-
vious order stated that the refund need not be made and
has requested this office to issue necessary authorisa-
tion to the Treasury Officer for re-award of the amount
refunded.

As Government memo No. 60090/B.2/48 Jan. dated
9-9-48 has not been communicated to this office, a copy
of the same may please be furnished and it may also be
stated whether the amount may be refunded to the District
Board Chingleput in view of the later orders contained
therein.

Assistant Accounts Officer.

K.C.R.

Edu & P. H. Dept (B2)

Memo No. 81984-B2/4 S.2 Edu d. 12/11/48 13

Subj: Subsidy - Education Tax realised in 1947-48. Govt contribution under Section 37 of the Elementary Education Act - Final adjustment Chingleput District Board.

Ref: From the Special officer Dist Board Chingleput No. 7291-48.C9 d. 2.11.48

From the A.G. Madras No. T-9-Edu III-614 dated 29.10.48

Read again: Govt memo 66090-B2/48 Edu d. 9.9.48

In the circumstances explained by the Special officer District Board Chingleput Sanction is accorded to the ^{to the D.C. Chingleput} payment of a sum of Rs. 3903-2-0 (Rupees three thousand nine hundred and three annas two only) to the Dist Board Chingleput being the

on 15/11

p. 106

p. 306

p. 150 (B)

2 ^{due} contribution from pool funds in respect of the education tax realised in 1946-47 ~~which was~~
The Accountant General is requested to place the amount at the disposal of the Dist Board at an early date. The special officer should present the necessary bills at the treasury for obtaining payment of the amount or for getting it adjusted.

3. The expenditure will be met from the appropriation under sec 37 Edu & Primary - Grants to Local Bodies from Primary Education A Local Bodies I ordinary areas - ^{excluding 0.04} Grant under sec 37 of Act VIII of 1920" in the Budget for 1948-49.

8/11
8/11
8/11

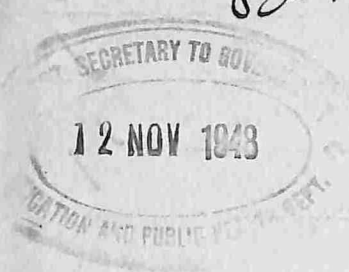
9/11/48

Finance may see before issue
9/11/48



To
The Special Officer
Dist Board Chingleput
The AG, Madras with
a copy of para 19
of the DP 1
The Encl of the AG

Encl. H up. 81984-1324
7.11.48



Encl 097677 81
11.11.48
83576

3
14
Finance (Expt)
The references at pp1-3 of and the draft order on pp1-2 above may be perused and the case returned to E.P.H.

OR
11.11.48
11.11.48

Encl
11.11.48 E.P.H.

28824
12/11/48

(1043) 2000 in 7

the reference to the draft order on 10-11-48 may be forwarded and the case returned

11-11-48

29

11-11-48

for

11-11-48

1-12-48

11-11-48

29

10577/47

District Board Office,
West Godavari, Ellore.
Dated 11-11-1948.

From

P.S. Viswanatha Ayyar Esq., M.A., I.C.S.,
Special Officer, District Board, West Godavari.

To

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

85530

Sir,

Sub:-Subsidies- West Godavari District Board - Education tax-
1946-47 - Government contribution under Sec.37 of the Madras
Elementary Education Act - Excess paid - Refunded.

Ref:-Government Memo No.66090-B2-48 Edn, dated 9-9-1948.

AS per G.O.No.767 Edn, dated 3-4-1948, the amount of
Rs.215/- was credited to Provincial Funds on 19-7-1948 in Chalan
No.108 to the Head "XXVI Education General Recoveries of overpayments".

Handwritten
(Chingupul
2000
referred to)

EP 11

May be added to

Pjn.16/11. On 767222 of 21/11/48

For Special Officer.

19/11

4/11

21/11/48

16-11-