

Education and Public Health

(1949) Department.

Ms. SERIES.

G.O. NO. 2974, Education,

Dated 24-9-1949.

closed
in
newspaper

[Despatch Abstract.]

SUBSIDY - Government contributions under section 37 of Elementary Education Act in respect of education tax realised during 1948-49 - Payment to certain Municipalities - Sanctioned.

Back Papers.

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

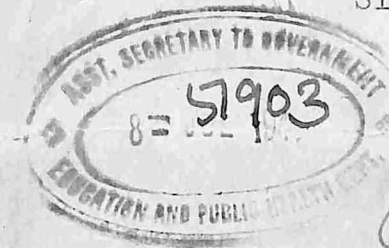
Further Papers.

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

From:- Sri. I. Subba Raju, B.A., B.Sc.,
Commissioner,
Nandyal Municipality,
Nandyal.

To ^(V)
The Secretary to the Government,
Education and Public Health
Department, Fort St. George, MADRAS.
Through,
The Chairman,
Municipal Council, Nandyal.

Rc.A.1. No. 4055 /49, Dated, 5-7-1949.



Sir,

Subj:- Subsidy - Government contribution under section 37 of the Elementary Education Act - Education tax realised in 1948-49 - Payment for 1949-50 - Requested.

Ref:- G.O. No. 530 Education dated, 6-4-1949.

I submit that Government in their orders quoted above have been pleased to inform that contribution from provincial funds under section 37 of the Elementary Education Act 1927 will be paid to Local Bodies at ^{1 1/2} ~~15~~ % of the property ~~assessable~~ ^{rentals}. During 1948-49 a sum of Rs. 7952-10-6 was realised and credited to the Elementary Education fund. Education tax at 1 1/2 % is levied in this Municipality. If calculated at the rate mentioned in the above G.O. the amount comes to Rs. 7069-0-0. Therefore, I request that Government may be pleased to sanction a sum of Rs. 7069-0-0 as Government contribution under section 37 of the Elementary Education Act 1920 in respect of Education Tax realised in 1948-49 for the year 1949-50 due to this Council.

SMJ.6/7.

Forwarded:-

(Signature)
Commissioner. ^{6.7.}

(Signature)
Chairman,
Municipal Council, Nandyal.

From
Sri D. Viswanatha Reddy, B.A.,
Commissioner,
Nellore Municipality,
Nellore.

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

Through
The Chairman,
Municipal Council, Nellore.

Sir,

Sub:--Subsidy--Nellore Municipal Council--equivalent
contribution--from Provincial funds in respect
of Education Tax--payment for 1949-50--sanction
requested.
Ref:--G.O.No. 530, Edn., & P.H., dated 6.4.45. (X)

I submit herewith a claim for (Rs. 33,194-10-11)
(Thirty three thousand, one hundred and ninety four and annas
ten and pies eleven only) being the equivalent contribution
from Provincial funds in respect of Education Tax realised in
1948-49 as per G.O.No. 530, Education and Public Health dated
6.4.45. (X)

The rate of Education tax is levied at 2 per cent
per half year from 1.10.47 and 2 per cent per annum from 1944-45
to 1st half 1947-48 on the rental values of the properties. It
was levied at $\frac{3}{4}$ per cent per annum in 1943-44 and at $\frac{1}{2}$ per cent
per annum for the previous years. A total sum of Rs. 49,790-1-4
was collected and credited to the Municipal funds under the
Education tax for the year 1948-49.

1933-34	..	0-4-6
1934-35.	..	0-4-0
1935-36	..	0-4-0
1936-37	..	0-4-6
1937-38.	..	0-4-6
1938-39	..	0-4-6
1939-40	..	0-5-0
1941-42	..	0-5-0
1942-43	..	0-7-3
1943-44	..	1-3-0

		3-14-3

1944-45	X	
1945-46	X	49786-3-1
1946-47	X	
1947-48	X	
1948-49	X	49790-1-4

Calculated at the average rate at $1\frac{1}{2}$ per cent per annum as fixed
in G.O.No. 530, Edn., & P.H., dated 6.4.45 the amount comes to
Rs. 33194-10-11 as shown here under.

At 2 per cent per annum and 4 per cent from 1.10.47) 49786-3-1 x 4

At $1\frac{1}{2}$ per cent. 2 x 3.

At $\frac{3}{4}$ per cent per annum the amount collected. = Rs. 33190-12-8

At $\frac{1}{2}$ per cent per annum the amount collected. 1-3--0

Total 33194-10-11

L. V. van der Linde

K. sp. 9.7. 98
12.7.49.

He. S. Rosing
17/7

Chairman.

④



K.sp. 9.7. 9.7.
12.7.48

W. W. W. W. W.

Commissioner.

6/

Ref.B.1.10509/49.

From
Sri.R.V.Kamath.,
Commissioner, Palghat Municipality.
Palghat.

To
The Secretary to Government,
Education & Public Health Department,
Madras.
Thro' the Chairman, Municipal Council, Palghat.

Sir,

Sub:-Grants-Elementary Education-Palghat Municipality-
Education tax- realised in 1948-49--Government Contri-
bution under sec.37 of Ele.Edn. Act of 1920-Sanction
for payment--Requested.

The Council has been levying educational tax at the rate of $1\frac{1}{2}\%$ per annum on the annual value of property from 1-10-1943 to 30-9-47 and at $2\frac{1}{2}\%$ from 1-10-1947. Details of the amount of net education tax realised at the above rates during 1948-49 are as follows:--

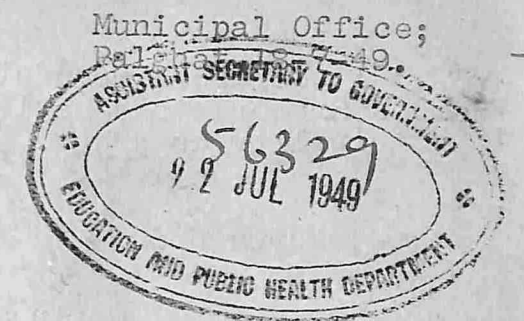
1. Arrears of tax at $1\frac{1}{2}\%$.	Rs.	140-3- 1
2. Arrears and current tax at $2\frac{1}{2}\%$.	Rs.	31,681-5- 0

	Rs.	31,821-8- 1

(X) According to G.O.No.530 Edn. dated 6-4-45, this Council is eligible for a contribution of Rs.17,021-5-0 from Government calculated at the rate of $1\frac{1}{3}\%$ on the annual value of property under section 37 of the Elementary Education Act, 1920.

E

p.t.o.



8
-2-
I therefore request that the Government may be pleased to issue necessary orders sanctioning the disbursement of Rs.17021-5-0 to this Municipality as grant.

Forwarded.

[Signature]
Chairman.

Csk.19.7.

9
Rec.B1.No.8537/49.

From

Janab Md.Basheer Ahmed Sahib, B.A.,
Commissioner, Eluru Municipality, Eluru.

Municipal Office, Eluru,
Dated 20th, July, 49.

To

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

Through

The Chairman,
Municipal Council, Eluru.

Sir,



Subsidy - Government contribution - Eluru Municipal Council - under section 37 of the Madras Elementary Education Act 1920 - equivalent to Education tax realised in 1948-49 -sanction - requested.

I submit that an amount of Rs.16,640/- was collected during the year 1948-49 towards Education Tax. Under section 37 of the Madras Elementary Education Act, Government contribution equivalent to the tax realised in 1948-49 has to be adjusted to the credit of the Eluru Municipal funds.

The certificate required under para 2 of G.O.No.1231, Law (Edn) dated 15-7-1925 is submitted.

I request that the Government may be pleased to issue orders sanctioning the payment of the subsidy at an early date.

K.R.-"A"/22-7.

Forwarded.

S. Brehmanis
Chairman. 22.7.49.

K. S. Bannu
Commissioner. 22.7.49

(P.T.O.)

15-7-1925. Certificate required under para 2 of G.O. No. 1231, Law & Edn., dated

The figures of Rs. 16,640/- being the actual realisation of Education Tax during 1948-49 have been verified and are correct.

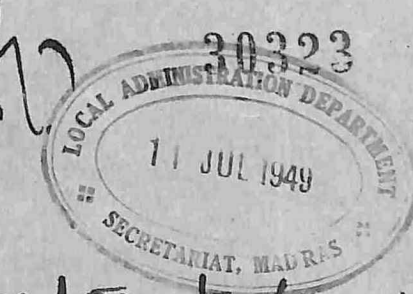
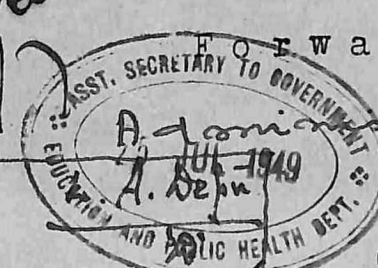
Commissioner.

Office of the Inspector of Ml. Councils & Local Boards,
Old High Court Buildings,
First Line Beach, Madras 1.

N. Dis. No. 34204 -49
N.R.G.

Dated 8-7-1949.

Forwarded to the Secretary, Local
Administration Department, Madras.



E + P. H. no. 18745
18.7.49
18745
L.A. no 30323
21-7-49
Secretary to Govt.
Local Administration Department.
for Inspector. 8749
29/6/49

12

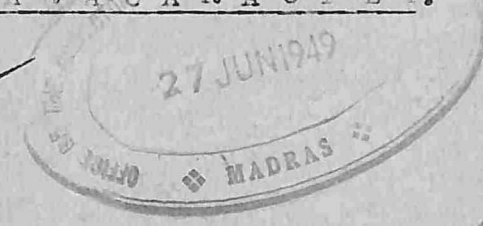
From:
Janab Shaik Sheriff B.A.,
Commissioner,
Narasaraopet Municipality,
N A R A S A R A O P E T.

Local Administration Department.

To
The Secretary to Government,
Local Administration Department,
M A D R A S.

Through
The Chairman, Municipal Council,
N A R A S A R A O P E T.

Through
The Inspector of Municipal Councils
and Local Boards, M A D R A S.



R.C.B1- 2981-749 dated 21.6.49.

Sir,

Sub:- Grants - Narasaraopet Municipality - equivalent contribution
under 8437 of the Elementary Education Act for 1949-50 -
sanction - requested.

I submit herewith a statement showing the Government grant due
to the council under section 37 of the Elementary Education Act for
the Education Tax collected in 1948-49. I request that Government
may be pleased to sanction the amount of Rs.4280/- as shown in the
appendix.

Svk/20-6.

Forwarded

[Signature]
Chairman
Municipal Council
Narasaraopet
22.6.49

[Signature]
Commissioner.
22.6.49

1. Name of the Municipality: ... Narasaraopet. Ma
2. Rate at which the education-tax was levied during the year 1947-48. The tax is levied at 2% per annum of the annual value on Agricultural lands and buildings and at Rs.0-0-6 per 320 sq.yds. of vacant lands falling under section 81(3) of the Act.
3. Amount of gross proceeds of education tax realised and credited to the elementary education account of the local body during 1947-48. Rs.6577--0--0 - 118--2--0 = 6458-14--0
House Tax ... 6149--8--0
Agricultural Land Tax: 309--6--0
- 4.(a) Rate at which the education tax was levied immediately prior to the amendment of section 34 of the Madras Elementary Education Act in July 1941. ... Rs.0--0--6 per rupee of the Property tax which was levied at 7% on the annual value per half year.
- (b) The amount of the gross proceeds of the tax that would have been realised during 1947-48 at the rate in (a). ... Rs. 2352--0--0
- 5.(a) If the education tax 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. ... Enhanced from 1--4--1946.
- (b) The amount of the gross proceeds of the tax that would have been realised during 1947-48 calculated at 1% of the property rentals in the municipal areas. G.O.No. 530-Education dated 6-4-45 (these rates are annual and not half-yearly) in the case of Local bodies which levied the tax subsequent to July 1941, If the actual rates of levy were less, only the amount actually collected should be entered. ... Rs.4306--0--0
- (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 case of local bodies which were levying the tax before July 1941 at rate less than those referred to in G.O.No.529 Edn. dated 6-4-44. The collection calculated at the rates in July '41 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). ... Rs.1954--0--0

6. Deduct refunds of amount on which on contribution can be claimed from -- Government. Rs. 26--1--1
7. Net amount of education tax actually credited to Elementary Education Fund during the year on which equivalent contribution is to be given by -- Government arrived at in audit. ... Rs. 4279-14-11 or 4280--0--0
8. Amount of contribution if any already paid by Government in respect of -- 1947-48 with number and date of the -- Government order sanctioning the same. ...
9. Amount of contribution still due to the local body if any: Rs. 4280--0--0
10. Excess refundable to Government: nil
11. Remarks. nil

[Signature]
COMMISSIONER
2.6.49

57101

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION MADRAS.
R.O. NO. 865-B.1/49. Dated 16-7-1949.

26 JUL 1949

Sub:- Elementary Education - Municipal Council - Coimbatore -
Subsidy under Section 37 - asked for.

Ref:- Letter No. Pdl. 12(10)49-50 Bl. dated 6th July 1949 from the
Commissioner Municipal Council Coimbatore.

57101

Submitted.

[Signature]
21.7.49

For Director of Public Instruction.

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

Copy to the Commissioner Municipal Council, Coimbatore.

V.L. 21.7.

P.B. NO. 121.

From

Sri P.S. Venugopal Naidu,
Commissioner,
Coimbatore Municipality,
COIMBATORE.

MUNICIPAL DEPARTMENT.

To

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

No. Pd1.12(10)49-50B1, dated 6th July, 1949.

Through

1. The Director of Public Instruction, MADRAS.
2. The Chairman, Coimbatore Municipal Council.

Sir,

Subsidy - Government - contribution - Education Tax realised
in 1948-49 - Municipal Council, Coimbatore - payment-Solicited -

I request that the Government may be pleased to sanction under section 37 of the Elementary Education Act 1920, the payment of a sum of Rs.71,389-12-11 being the Government contribution equivalent to the Education Tax realised by this Council in 1948-49 as detailed below: -

Property Tax

Arrear
Current

TOTAL ...

LESS refunds

NET education tax realised in 1948-49..

Education Tax realised.
at 1 1/2% for 1948-49

.. Rs.1,655 -10-7

.. Rs.69,843 - 6-5

Rs. 71,499 - 1 - 0

109 - 4 - 1

Rs. 71,389 -12--11

2. I certify that the education tax was actually realised as detailed above and that the figures have been verified and are correct.

FORWARDED

DESPATCHED
9 JUL 1949

COMMISSIONER

K. N. Rangott
CHAIRMAN, C.M.C.

KM.7/7/

21
Municipal office,
Kancheepuram, 30--5--1949.

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

Through the Chairman, Municipal council, Kancheepuram.

Sir,

Sub:-TAX - Education - Realised in 1948-49 - Equivalent
contribution - Sanction requested.

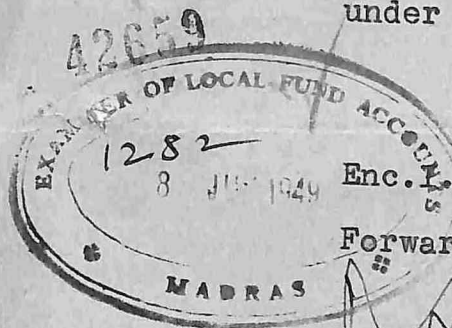
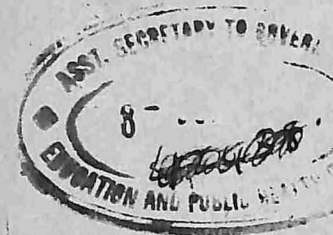
I am submitting herewith a statement showing the Education
tax realised in 1948-49 and I request that the Government may be
pleased to sanction the equivalent contribution of Rs.18587-13-11
under section 37 of the Elementary Education Act.

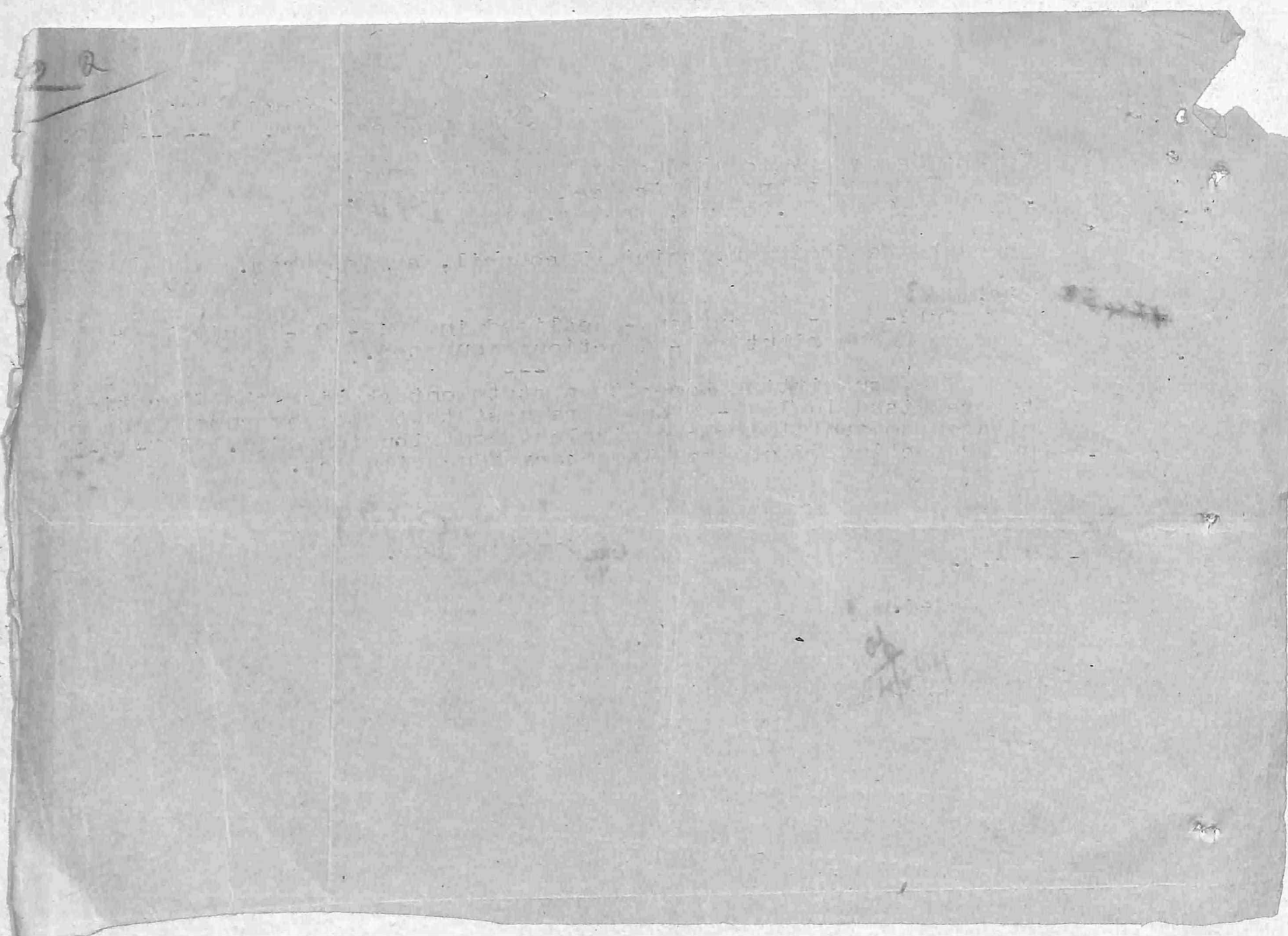
Grd Commissioner.
16

Forwarded.

Chairman.

cgmla





(3) Statement showing the Education tax collected in 1948-49.

Name of Municipality.	Gross receipts in 1948-49	Rate of tax.	If the rate was revised.	Refunds	Net amount.	Amount of contribution due from Government.
Kancheepuram Municipality Rs. 45014-14-5		2% per annum till 31-3-43	2½% per annum from 1-4-43 to 30-9-47 (G.O.No.Ms.462 Edn., dated 26-3-43)	145--4--5	44869-10-0	18587-13-11*
			4 5/6% per annum from 1-10-47 (G.O.No.Mis. 2688 Edn., dated 16-12-47)			

* Net amount of tax 44869-10--0
 Less tax on Railway Buildings levied at 2% 36--0--8

 Net receipts at 4 5/6% 44833--9--4

Calculated at 2%
 Tax on Railway buildings Rs. 18551--13--3
 36--0-- 8

 18587-13--11 *

cgmla

[Signature]
 1/6/49
 Gen. COMMISSIONER

24

57594/49

Amount of contribution from Government.

Net amount.

*11-81-73381

0-01-02849

L.F.No. 2744

EXAMINER'S OFFICE, MADRAS.

Date 27 July 1949.

The correct amount of Education Tax on which equivalent contribution is due Rs.18,608-7-8.

The papers received with their endorsement are returned herewith.

To
The Secretary to Government,
E. & P.H. Department, Madras.

Assistant Examiner.



Education and Public Health Deptt.

Endt. No. 42659 / 49-C-1
Edn. dated 7-6-49.

Referred to the Examiner of Local Fund Accounts
for remarks.

J. J. M. S.
Assistant Secretary to Govt.
16.6
31/6/49.
H/6/49

57594

20 JUL 1949

* 11-81-73381
The Examiner of
Local Fund Accounts.

From

Sri K.P. Shanmugavelu,
Commissioner (delegate)
Municipal Council, Bodinayakanur

To

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

Thro'

The Director of Public Instruction,
Madras

&

Thro'

The Chairman,
Municipal Council, Bodinayakanur.

3958

Sir,

Sub:--Education--Elementary --Government grant under section
37 of the Elementary Education Act 1920 for the year
1948-49--sanction--sought for.Ref:--G.O.No.530 EDN.dated 6-4-45.
-*-*below* I submit herewith a statement showing the grant payable to
this Municipality for the year 1948-49 as per Government order cited
above.2.I request that the Government may be pleased to sanction at an
early date the sum of Rs.4505-13-0 being the Government grant due to this
Municipality.Statement of grant due for 1948-49.Arrears relating to 1948-49.

1. Collection of Education tax at 1% for 1938-39
-
- on houses Rs.0-10-0

Grant due on collection of Education tax
realised at 1%. ..

Rs. 0 - 10 - 0

2. Collection of Education tax at 1% for 1939-49
-
- on houses Rs. 0-10-0

Grant due on collection of Education tax
realised at 1%. ..

0 - 10 - 0

3. Collection of Education tax at 1% for 1940-41
-
- on houses Rs.0-10-0

Grant due on collection of Education tax
realised at 1%. ..

0 - 10 - 0

4. Collection of Education tax at 2 1/4% for
-
- 1945-46 on houses Rs. 1-15-8 ..

Grant due on collection of Education tax
realised at 1 1/3% ..

1 - 2 - 9

5. Collection of Education tax at 2 1/4% for
-
- 1946-47 on houses Rs.8-3-0

Grant due on collection of Education tax
realised at 1 1/3% ..

4 - 13 - 8

P.T.O.

6. Collection of Education tax at 3% for 1947-48
on houses Rs. 34-13-7

Government grant due on collection of
Education tax realised at 1 1/3% .. 15 - 7 - 9

7. Collection of Education tax at 3/8% for 1946-47
on vacant lands Rs. 0-10-6

Grant due on collection of Education
tax realised at 1/16% .. 0 - 1 - 9

(1948-49 (current)
Collection of Education tax at 4 1/4% for
1948-49 on houses Rs. 12,797-1-10

Grant due on collection of Education
tax realised at 1 1/3% .. 4014 - 12 - 5

9. Collection of Education tax at 4 1/4% for 1948-49
on agricultural lands Rs. 1550-0-7

Grant due on collection of Education
tax realised at 1% .. 364 - 11 - 5

10. Collection of Education tax at 3/8% for 1948-49
on vacant lands Rs. 617-4-5

Grant due on collection of Education
tax realised at 1/16% .. 102 - 14 - 1

Total grant due for the year 1948-49 Rs. 4505 - 13 - 10

S.R.17-6.

L. S. Paulan
Commissioner (delegate) 17.6.49

Forwarded.

L. S. Paulan
Chairman. 17/6/49.

Office of the Director of Public Instruction, Madras.
R.C.No.665-B.1/49 Dated 30-6-1949.

Submitted.

J. S. Paulan
6.7.49

For Director of Public Instruction.

To
The Secretary to Government,
Education and Public Health Department.
Endorsement No. 51724-C I/49-I Mdr dated 8.7.49.

RVR 5/7/-

Referred to the Examiner of Local Fund Accounts for
Remarks.

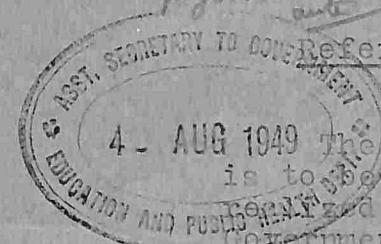
To
The Examiner of
Local Fund Accounts.

J. S. Paulan
Assistant Secretary to Govt.

Office of the Examiner of Local Fund
Accounts, Madras.

L.F.No. 2830
2.8.49.

Subject:- Education- Elementary. Amount of grant due
on Education tax collected in 1948-49- check of state-
ment from the Municipal council- Bodinayakanur.



59204

Reference. Endorsement No. 51724-C I/49-I Mdr dated 8.7.49.

The audit of the accounts of the Bodinayakanur Municipality
is to be taken up shortly when the statement of Education tax
collected by the Municipality during 1948-49 and the amount of
Government grant due thereon will be prepared and forwarded to
Government along with the consolidated statement.

The enclosure received is, therefore, returned herewith.

L. S. Paulan
Assistant Examiner of Local Fund Accts

To

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

28

From
Sri K. Seshachari, B.A., L.T.,
Municipal Commissioner,
Tiruvannamalai.

29

To
The Secretary to Government,
Local Administration Department,
M a d r a s.



The Examiner of Local Fund Accounts,
M a d r a s.

No.A.1.-M.D.26/49 dated 26th June, 49.

Sir,

Sub: SUBSIDY - Tiruvannamalai Municipality - Contribution from provincial funds in respect of education tax realised in 48-49 - Sanction - Requested.

Ref: G.O.No.539 Edn. & P.H. dated 6-4-45.

-:O:-
I beg to submit that the rate of education tax levied in this Municipality during the year 48-49 is 6% on rentals. According to this rate the total amount of education tax collected and credited to the Elementary Education Fund account during the year 48-49 excluding excess collections and refunds is Rs.26,517-9-6. 1 1/3% of the rentals debitable to Elementary Education Funds comes to Rs.5,892-13-0. I request that the above amount may kindly be sanctioned as subsidy to this Municipality.

[Signature]
Commissioner.

Forwarded

J. R. Shunmugam
Chairman

Ss.29-6.

29/6/49

29.6.49

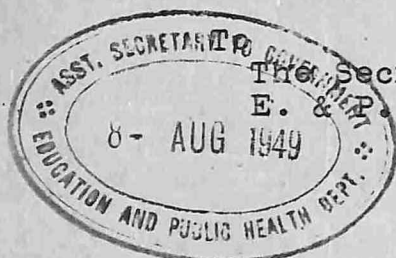
30
L.F.No.3003/G.8-49.

AS III
EXAMINER'S OFFICE, MADRAS.
Dated August 1949.

FORWARDED of
2. The correct contribution payable works out R to Rs.5,888-9-0 only and not to Rs,5,892-13-0 as claimed.

Rho P S
Assistant Examiner.

The Secretary to Government,
E. & P. H. Department, MADRAS.



60357

Pd1. 38/49.

From

31
Tirunelveli Municipal Office,
Dated the 29th August, 1949.

Sri. C. E. Rangavadivel, B.A., B.L.,
Commissioner, Tirunelveli Municipality,
TIRUNELVELI.



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

The Chairman, Municipal Council, Tirunelveli.

Sir,

62212
SUB: SUBSIDY - Elementary Education - Contribution to Tirunelveli Municipality - Under Section 37 of the Elementary Education Act - 1948-49 - Sanction requested.

A sum of Rs. 41,222.1.1 was realised as Education Tax during 1948-49 and a sum of Rs. 75.9.6 was refunded out of this amount. The amount of contribution due to this Council is worked out as follows:--

1. Education Tax realised under House Tax @ 2 1/2% per year.	...	40,889.5.2
LESS Refund.	...	75.9.6
		40,813.7.8
2. Education Tax realised under Agricultural Lands at 1 1/4% per year.	-	220.13.11
3. Education Tax realised on vacant sites at 0.0.6 per year for 320 sq. yards or portion thereof.	-	111.14.0
Total Contribution due from Government.	-	22,100.1.0

I enclose the required certificates and request that the Government may be pleased to order disbursement of Rs. 22,100.1.0 being the Government contribution due under section 37 of the Elementary Education Act.

Forwarded.

P. Ramaswamy
CHAIRMAN.

Commissioner.
12.8.49

CERTIFICATE.

Certified that a sum of Rs. 41,145.7.7. is the net realisation of Education Tax for the year 1948-49 and that Rs. 22,100.1.0 is the amount due from Government as contribution under section 37 of the Elementary Education Act.

svn.12.8.

Commissioner

34

C1
PS II

Office of the Director of Public Instruction,
Madras.

Rec. No. 665 B1/49 dated 6-8-1949.



Submitted.

K. Sankaranarayanan

for Director of Public Instruction.

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

63073

KHR.13-8.

W 13/8

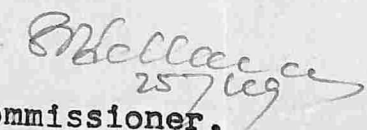
SALEM MUNICIPALITY.

35

Amount of Property Tax. PROPERTY TAX.	Amount of Property Tax. Rs.	Percentage of levy of Tax.				Amount of actual education tax worked out at the percentage of levy of tax.	Education tax worked out and classified for subsidy.	REMARKS.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1938-39 to 1942-1943	100--0--0	4½	5	¾	1	9--1--4	9--1--4	
1944-45 to 1946-47.	8652-10--9	4½	5	¾	1½	940--8--2	752--6--8	
1947 -- 1948.	35355-11--3	4½	5	1½	1½	3682-14--2	2946--4-11	
1948 -- 1949.	635303-14--1	4½	5	1½	1/16	66177--7--7	52941-15--8	
Vacant site tax.	8951-15--3	¼	¼	1/16	1/16	895--3--2	895--3--2	
Land Tax. 1945-46 to 46-47.	655--3--3	0-2-10		0-0-6	0-0-8	109--3--0	109--3--0	
1947-48.	1156-13--2	0-2-10		0-0-10	0-0-8	178--0--0	178--0--0	
1948-49.	5770-15--0	4½			1½	1254--8--6	1003-10--0	
	695947---2--9					73246-13-11	58835-12--9	
						128--9--9	102-14--3	
						73118--4--2	58732-14--6	

Deduct refunds. -

Dated:- 22-7-1949.


 Commissioner,
 Salem Municipality.

From

Sri K. Ramalingam, M.A.,
Commissioner, Kumbakonam Municipality,
Kumbakonam.The Secretary to Government,
Education and Public Health Department,
Fort. St. George, M a d r a s.

Through

The Chairman, Municipal Council, Kumbakonam.

Sir,

Education - Elementary - Kumbakonam Municipal Council -
Subsidy - Equivalent contribution - Education tax
realised during 1948--49 - Payment - Sanction requested.

This council is eligible for the payment of a Government grant equivalent to the Education tax levied before the Elementary Education Amendment Act (Madras Act XV of 1941) came into force.

The amount of Elementary Education tax realised during the year 1948-49 was Rs.43,383/- (Rupees forty three thousand three hundred and eighty three).

I request that orders may kindly be passed for the payment of Government contribution due to this council under Section 37 of the Elementary Education Act of 1920.

Forwarded.

K. Ramalingam
Commissioner. 17.8.49

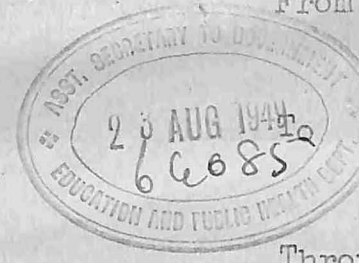
M. C. S. Rathnasalepatti
Chairman. 22.8.49

Certificate.

Certified that no amount is due to Government by this Council.

rs.17-8.

K. Ramalingam
Commissioner. 17.8.49



39 ^{Bl.}

Ref: Letter R.O.C.No.Nil. Dated 18-7-49 from the Commissioner,
Municipal Council, Chinglepet. *pages 41 & 44 infra*

ASST. SECRETARY TO GOVERNMENT
25 AUG 1949
64090
EDUCATION AND PUBLIC HEALTH DEPT.

For Director of Public Instruction.

Free 19/8

VS.19.8.

40

SECTION OF THE DIRECTOR OF PUBLIC INSTRUCTION
R.O. NO. 1003-B-174 Dated 18-8-49

Sub: Elementary Education - Municipal Council, Chingleput - Grant
Under section 37 for 1948-49 - Asked for

Ref: Letter R.O. No. 111 Dated 18-7-49 from the Commissioner,
Municipal Council, Chingleput.

Submitted

R.O. NO. 1003-B-174
Dated 18-8-49

For Director of Public Instruction

To The Secretary to Government,
Education and Public Health Department,
M.S.D.S.

18.8.49

5/12/49

From
Sri K. Subramanyam, B.Sc.,
Commissioner,
Chingleput Municipality.

To
Municipal Office, Chingleput, 41
Dated 18th July 1949.
The Secretary to Government,
Education & Public Health Department,
Fort St. George, Madras.
Through the Director of Public Instruction,
Madras.
The District Inspector of Local Fund
Accounts, Saidapet and
The Chairman, Municipal Council,
Chingleput.

R
18/8/49
Sir,

Sub:- Subsidy - Elementary Education Act - Section 37 - grant
equivalent to the Education tax realized in 1948-49 -
application for Rs 4139/- submitted.

I submit herewith an application for a grant under section 37
of the Elementary Education Act for a sum of Rs 4139/- equivalent to the
net amount of Education Tax realized in 1948-49 and request that the
Government may be pleased to accord sanction for the payment of the
grant.

Forwarded.
Commissioner.
Vice-Chairman.

K. Subramanyam
Commissioner. 18/7

P.T.O

42
L.F.No. 3002/48-49.

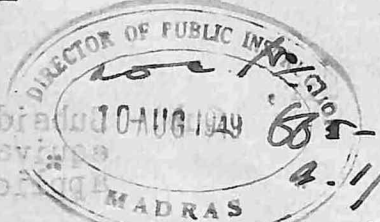
EXAMINER'S OFFICE, MADRAS.
Dated August 1949.

FORWARDED.

2. The amount claimed is correct with reference to the audited accounts of the Municipality for the year 1948-49.

R. P. S.
Assistant Examiner.

The Director of Public Instruction,
M. A. D. R. A. S. (WITH ONE ENCLOSURE).



20803

Application for grant equivalent to Education Tax realised in 1948-49.

1. Name of Local Body:

Chingleput Municipality.

2. Rate at which the Education tax or education cess levied during the year 1948-1949

one percent per annum on the annual value of properties or 4 16/21% of the tax on properties.

3. Amount of gross proceeds of Education tax or education cess realised and credited to the Elementary Education account of the local body during 1948-1949.

Rs 4162-13-0

4. (a) Rate at which the Education tax or education cess was levied immediately prior to the amendment of section 34 of the Madras Elementary Education Act in July 1941.

One percent on the annual value of properties or.

(b) The amount of gross proceeds of the tax or cess that would have been realised during 1948-49 at the rate in (a).

Rs 4162-13-0

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.

Nil.

(b) The amount of gross proceeds of the tax or cess that would have been realised during 1948-49 calculated at 34 pies in the rupee of land revenue in District Board areas or 1 1/3 percent of property rentals in the Municipal areas - G.O.No.530, Edn., dated 6-4-1945 (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 collected should be entered.

(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 had increased the rates in 1948-49 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 5 (c) (i.e. In the case of Municipality which levied education tax at 1 percent per annum prior to July 1941 and at 1 1/3 percent in 1948-49 the collection calculated at 1 1/3 should be shown in column 4 (a) and the collection at 1 and 1/3 percent in column No.5 (c)).

6. Deduct refunds of amounts at xx which no contribution can be claimed from Government.

Rs 23-13-11.

7. Net amount of education tax or cess actually credited to Elementary Education Fund during the year on which equivalent contribution is to be given by Government as arrived at in audit.

Rs 4138-15-1 or Rs 4139/-.

8. Amount of contribution if any already paid by Government in respect of 194 - 4 with number and date of G.O. sanctioning the amount.

Nil.

9. Amount of contribution still due to the local body, if any.

Rs 4139-0-0.

10. Excess refunded to Government.

Nil.

11. Remarks:

K. Subramanya
Commissioner, 1947
Chingleput Municipality.

2/19/47

From
Sri. A. Gopalakrishnan,
Municipal Commissioner,
KARUR.

Office of the Assistant Examiner of
L.F. Accounts, Tiruchirappalli.

Sir, 5-7-47

R.C. 4715. B, 49 2-2-48.

Sub:- Subsidy - Equivalent Government Contribution - Education Tax realized in 1948-49 - Karur Municipal Council - Sanction - Requested.

Ref:- G.O.No.530 Education dated 6-4-1945.

I submit herewith a statement showing the amount of education tax realized and credited to the elementary education fund in 1948-49 at the rate of 1-1/3% of property rentals in respect of which Government contribution is payable to the Council. I request that the Government may be pleased to sanction the payment of the amount to this Council at an early date.

FORWARDED.

Chairman, Municipal Council.
Karur.

Commissioner.

KARUR MUNICIPALITY.

Actual receipt in the year 1948-49 at the rate of 1-1/3% of property rentals as per annual account of the audit figures

14076 7 11

Amount realized at crediting at 1-1/3%

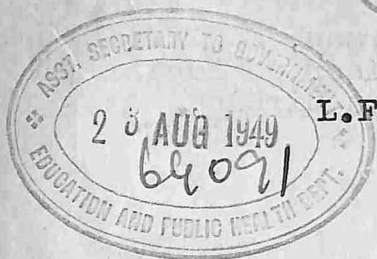
10237 7 3

Certified that a sum of Rs.10237-7-0 Tenthousand two hundred and thirty seven and annas seven only is the amount due to this Council as equivalent contribution under Education Tax at 1-1/3% on the property rentals in this Municipal area for the year 1948-49.

Office of the Assistant Examiner of
L.F. Accounts, Tiruchirappalli.

5-7-47

Commissioner.



L.F.No. 3374

19/8/49.

Forwarded.

2. The amount of contribution of Rs.10,237-7-3 claimed by the Commissioner, is correct, with reference to the audited accounts for 1948-49 and the same may be sanctioned.

Assistant Examiner of Local Fund Accounts.

To

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



Office of the Examiner of Local
Fund accounts, Madras.

C.F. 32 (a).

Local Administration Department

From (Name) Sri.K.Subbiah Pillai,
B.A.B.L.,

Designation

Station Commissioner,

Erode Municipality, Erode.

Received _____ Registered _____

To

The Secretary to Government,
Education and Public Health
Department, M A B R A S.



No. 10570/B3/49 dated 22nd August, 1949.

Sub:- Grant-Under section 37 of the Elementary
Education Act-Sanction Solicited.

In submitting herewith a statement showing the amount of Education tax on property Rentals realised during 48-49 and the amount of equivalent Grant due to this Municipality under Section 37 of the Elementary Education Act, I request the Government may be pleased to accord their sanction at an early date for the payment of the Grant of Rs.18505/- (Eighteen Thousand Five hundred and Five only) to this Municipality.

Commissioner. 24.8

F O R W A R D E D.

CHAIRMAN MUNICIPAL COUNCIL, ERODE.

Statement showing the amount of Education Tax realized during 48-49 and the amount of Equivalent Grant due to this Municipality under Section 37 of the Ele.Edn.Act. 49

1. The amount of education tax realized during 48-49 on property rentals at 2½%Rs.30035--8--9
2. Deduct refunds.Rs. 203--5--7
3. Net Education tax, realized at 2½%Rs.29832--3--2
4. Amount of equivalent grant due at 1½% to this Municipality.Rs.16272--1--9
5. The amount of education tax realized during 1948-1949 on profession.Rs. 2261-14--0
6. Deduct refunds.Rs. 29--0--0
7. Net education tax realized at 25%Rs. 2232-14--0
8. Amount of equivalent grant due to this municipality (Education tax and profession)Rs. 2232-14--0
9. Total equivalent grant due to this municipality (i.e.) coloumns 4 plus 8.Rs.18504-15--9 or

Rs.18505/-

S. S. S. S.
Commissioner,
Erode Municipality, Erode.

N.B.:- (X) G.O.No.530 Edn dated 6-4-45 is not applicable to this municipality as the tax in force in this municipality prior to the Madras Elementary Education Act was 1½% of Property Rentals. Hence this Council is eligible for grant at 1½% on property rentals vide G.O.No.Ms. 1304 Edn.dated 27-8-45.

Count put up

48

In submitting herewith a statement showing the amount of Education tax on property rentals realized during 48-49 and the amount of equivalent grant due to this Municipality under Section 37 of the Elementary Education Act, I request the Government may be pleased to accord their sanction at an early date for the payment of the grant of Rs.18505/- (Eighteen Thousand Five hundred and five only) to this Municipality.

Commissioner, Erode Municipality, Erode.

27/8/45

Statement showing the amount of Education Tax realized during 1948-49 and the amount of Equivalent Grant due to this Municipality under Section 37 of the E.E. Act.

1.	The amount of education tax realized during 1948-49 on property rentals at Rs. 30035-8-9	
2.	Deduct refunds Rs. 203-5-7	
3.	Net Education tax, realized at Rs. 29832-3-2	
4.	Amount of equivalent grant due at Rs. 16272-1-9 to this Municipality.	
5.	The amount of education tax realized during 1948-1949 on profession Rs. 2261-14-0	
6.	Deduct refunds Rs. 29-0-0	
7.	Net education tax realized at Rs. 2232-14-0	
8.	Amount of equivalent grant due to this Municipality (Education tax and profession) Rs. 2232-14-0	
9.	Total equivalent grant due to this Municipality (i.e.) columns 4 plus 8 Rs. 18504-12-9	

Rs. 18504/-

Commissioner,
Bhoomunipatnam.

N.B.: G.O. No. 230 Bdn dated 6-4-45 is not applicable to this Municipality as the tax in force in this Municipality prior to the Madras Elementary Education Act was the Property Tax. Hence this Council is eligible for grant at 1% on property rentals vide G.O. No. 1304 Bdn dated 27-8-45.

LOCAL ADMINISTRATION DEPARTMENT.



From, Sri D. B. Venkatarao, B.A.,
Municipal Commissioner,
Bhoomunipatnam.

To
The Secretary,
Education and Public Health
Department,
M A D R A S.

Through
1). Examiner, Local Fund
Accounts, M A D R A S.
2). The Chairman,
Municipal Council,
Bhoomunipatnam.

R.C. No. 1764/49-C, dated 23-8-49.

Sir,

Sub: Grant-Elementary Education-Under section 37 of the
Elementary Education Act-Bhoomunipatnam Municipality-
1948-49-Claiming of.

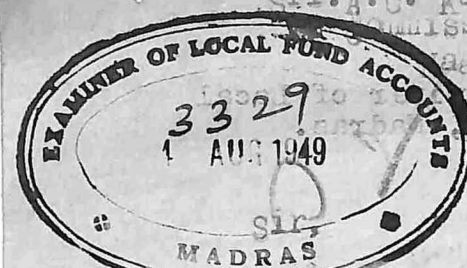
I beg to submit that an amount of Rs. 4914-1-1 was actually realized towards education tax and was credited to the Elementary Education Fund of this Municipality during the year 1948-49. I request that the Government may be pleased to sanction the grant payable to this Municipality under section 37 of the Elementary Education Act, in respect of education tax realized in 1948-49 at an early date.

Forwarded

Chairman, M.C.

Commissioner.
24-8-49

52



From
Sri. A. C. Kandappa Pillai,
Commissioner,
Nagapattinam Municipality,
Nagapattinam.
To
The Secretary to Government,
Education & Public Health
Department,
Fort Saint George,
Madras.
Through S.O. No. 1
The Examiner of Local Fund
Accounts, Madras.

P.R. 36/49 dated 30-7-49.

Grants - Nagapattinam Municipal Council - grant under
Section 37 of the Elementary Education Act - Rs. 11041-3-0 -
Amount requested.
Under section 37 of the Elementary Education Act and with
reference to G.O. No. 330 Ean. dated 6-4-45 the equivalent govern-
ment grant to this Council is Rs. 11041-3-0 as worked
out below. I request that Government may be pleased to sanc-
tion the payment of the amount to this Council at an early date.

Actual amount of education tax realised in 1948-49 Rs. 4--3--5
and the rate at which education tax was levied 1%
Equivalent con-
tribution at
1 1/3% per annum.

House tax			
1934-35 to 1941-42			
at 1% per annum Rs. 4--3--5	4--3--5	4--3--5	(@ 1%)
1942-43 to 47-48 IH			
at 1% Rs. 164-13-6	109-14--4	146--8--5	
1947-48 II H & 1948-49 at 3 1/2% p.a.	27017-11-3	7719--5--6	10292--7--4
Land tax:			
1941-42 at 1%	0--2-5	0--2--5	0--2--5 (at 1%)
1942-43 to 47-48 IH			
at 1% 156--3-0	104-2--1	138-13-5	
1947-48 II H & 1948-49 at 3 1/2%	1394--0-2	398-4--7	531--0-9
Total	28737--1-9	8336-0--4	11113--3-9
Less: refunds			
46-47 & 47-48 IH			
at 1% 23-4--1		20-10-9	
47-48 II H and 48-49 at 3 1/2%	167-12-1	51--5-8	

Net. Rs. 28646--1-7
Rs. 11041-3-4 or
Rs. 11041-3-0

S.R. 30-7.

Forwarded.

A. M. S. Subramanian
Chairman. 2.8.49

A. C. Kandappa Pillai
Commissioner. 20.7.

JWA
308rup

307/4

54
L.F.No. 3535

Office of the Examiner of Local
Fund accounts, Madras.

27749
Forwarded.

There is no objection to the payment of the grant
of Rs.11,041-3-0

Assistant Examiner of Local Fund Accounts

To

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

Local Administration Department.

From
Sri. E. V. Somasundaram, B.A., P&P.A. (Dip.),
Commissioner, Municipal
Council, Vaniyambadi.

The Secretary to Government,
Education & Public Health
Department, Madras.
Thro!
The Chairman, Municipal
Council, Vaniyambadi.

30 AUG 1949

R.C.No. 21.5412/49, dated the 29th August 1949.
Sir,
Subj: Subsidy - Equivalent Government Contribution - Education
tax realisation in 1948-49 - Municipal council, Vaniyambadi - Sanction
requested.

Ref:- G.O.No.530,Edn.,dated 6-4-1945. (X)

I beg to report that the amount of Education tax (at one per
cent per annum) realised and credited to the Elementary Education
Fund of this Municipality during 1948-49 was Rs.4832-7-8, excluding
refunds, and request that the Government may be pleased to sanction
an equivalent contribution from Government with reference to G.O.No.
530,Edn.,dated 6-4-1945.

Forwarded.

K. H. S. S. S. S.
Chairman.

29.8.49
Commissioner.

56

From
Sri S.R. Gopala Rao B.Sc.,
Municipal Commissioner,
Srivilliputtur.

To
The Secretary to Government,
E & P.H. Department,
Madras,

Through The Examiner of Local
Fund Accounts, Madras,

Through The Chairman,
Municipal Council,
Srivilliputtur.



Roc. A3. 7318/49 dated 26-8-49

Sir,

Sub:-Grant - Government - Equivelent contribution under
section 37 of Elementary Education Account - Claimed.

The Srivilliputtur Municipal Council is levying Education tax as
surcharge on property tax at 6.2/33% of property tax per annum with
effect from 1-4-46 in pursuance of the government direction in G.O.
566 Edn. dated 13-3-46. As per the audited accounts of this Council
for 48-49, a sum of Rs. 5835-2-10 has been collected under education
tax during 48-49 as detailed below.

1.

P.T.O.,

JWA
31/8/49

57

58

1. Education tax on buildings	5439--3--5
2. -Do- on Agricultural lands	52-11--7
3. -Do- on vacant sites.	343--3-10

	5835--2-10

The tax on vacant sites was levied on area basis during 48-49. There was an excess collection of Rs. 7-11-10 under the Education tax on Agricultural lands. Therefore a sum of Rs. 5484-3-0 is due to this Council as equivalent contribution on Education tax collected in 1948-49 as detailed below:

1. Education tax on buildings	5439--3--5
2. -Do- on Agricultural lands excluding excess collection (52-11-7) - (7-11-10)	44-15--9
3. -Do- Vacant sites	Nil

Total	5484-3-2 or 5484-3-0

2. I beg to request that the government may be pleased to sanction the contribution of Rs. 5484-3-0 due to this Council as detailed above.

D.S. 27-8-

S. R. Gormula Rao
Commissioner,
Srivilliputtur Municipality
29.8.49

FORWARDED

Chairman.
29.8.49

Office of the Inspector of Ml. Cls. & Local Boards, Madras.

N.Dis. 50818/49

dated/ 1-9-49

Forwarded
Returned

Account from
1949

To

31/8 For Inspector.

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

59



From
29 AUG 1949
B. V. Naidu, B. A.,
Municipal Commissioner, Tirupati.

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

Through

The Chairman, Municipal Council, Tirupati.

and

The Inspector of Municipal Councils and Local Boards,
M a d r a s.

Sir,

Sub: Grants- Elementary Education-Equivalent grant
under Section 37 of Elementary Education Act-
Orders- Requested :

In pursuance of Government Order No. M.S.2236 Education,
dated 26.9.1935, 2903 Education, dated 9.12.1937 and G.O. No.
MS.399 Education, dated 15.3.1943, Education Tax is being
levied in this Municipality at 9% of Property Tax. As per
Government Order No. 530 Education, and Public Health dated
6.4.1945, contribution has to be paid by Government equal to
the amount of tax realised and credited to the Elementary
Education funds in 1948-49 at 1 1/3% of property rentals in
this Municipality. The amount works out to Rs. 5534-10- 0
as per details noted below for 1948-49.

I request that Government may be pleased to sanction
an equivalent amount. A certificate of actual realisation
of the amount under education for 1948-49 is also enclosed.

Rate of taxation per annum	-----	17 %
Rate of Education Tax	-----	9 % of 17%
i.e.	153	
	100 %	of property rentals.

Net amount of Education Tax collected	
in 1948-49	Rs. 6356- 9- 3,
Deduct refunds made during the year	5-13- 2
Actual net amount.	Rs. 6350-12- 1
	Rs. 6351- 0- 0 or

Amount calculated at $\frac{153}{100}$ % of
annual rental value- --Rs.6351- 0- 0

amount calculated at 1 1/3% of annual rental
value..... $\frac{6351 \times 100 \times 4}{153 \times 3} = \frac{646800}{153} = 5534-10-0$

Equivalent Government grant to be
contributed :- Rs. 5534-10-0

A.K.N./22.8.

Commissioner.

FORWARDED.

Chairman, Municipal Council,
Tirupati.



CERTIFICATE.

(M)

63

Certified that according to instructions contained in Government Order No. 530 Education and Public Health dated 6.4.45 an amount of Rs. 5534- 10- 0 has been realised under "EDUCATON TAX" during 1948- 49-

A.K.N./22.8.

MR.
22.8.49

[Signature]
Commissioner. 22.8.49

64

for [illegible]

HO

B5

R.O.C. No. 665 B1/49.

Office of the Director of Public Instruction, Madras, dated 2-9-49.

Sub: Elementary Education / Municipal Council, Karaikudy - Grant under Section 37 - asked for.

Ref: Letter R.O.C. No. B.1. 12112/49 dated 24-8-49 from the Commissioner, Municipal Council, Karaikury. *page 67 infra*



Submitted.

J. V. Paul [illegible]
6.9.49

For Director of Public Instruction.

To ✓ The Secretary to Government,
Education and Public Health Department.
Copy to the Commissioner, Municipal Council,
Karaikudy.

MN. 3/9.

ku 3/9

66

Office of the Director of Public
Instruction, Madras, dated 2-8-49.

W.O.C. No. 665 B1/49.

Under Section 37 - asked for.
Letter W.O.C. No. 12112/49 dated 24-8-49 from the
Commissioner, Karaikudi Municipal Council, Karaikudi.

Submitted.



For Director of Public Instruction.

To the Secretary to Government,
Education and Public Health Department,
Fort St. George, Madras.
Copy for the Commissioner, Karaikudi Municipal Council,
Karaikudi.

W.O. 8/9.

From
Sri S. Muthuramalingam,
Commissioner Karaikudi
Municipality, Karaikudi.

29 AUG 1949.
Re. 665 B1/49.

MADRAS

To
The Secretary to Government,
Education and Public Health Department,
Fort St. George, Madras.
Through The Director of Public
Instruction, Madras.
Through The Chairman Municipal council,
Karaikudi.

12112
Re. B1. /49.

Dated 24--8--49.

Sir,

Sub: SUBSIDY - 1948-49- Karaikudi Municipal council-
under Section 37 of the Madras Elementary Education
Act 1920.

138432

not put up

In pursuance of the orders in G.O.No.Ms.382(E) dated
13-3-45 this municipal council is levying education tax as a sur-
charge on property tax with effect from 1--4--1945. The amount
of education tax actually realised during the year 1948-49 was
Rs. 21818--5--0. This includes Rs.3247-3-0 being education tax
collected on vacant lands as an addition to property tax. I
request that the Government may be pleased to sanction payment
of an equivalent contribution from Provincial funds for the year.
A certificate in the prescribed form is submitted.

21,818-5-0
3,247-3-0
18,571-2-0

S. K. K. K.
Commissioner.

Certificate.

Certified that the figures of actual realisation
have been verified and found correct.

S. K. K. K.
Commissioner.

Forwarded,

25.8.49

Chairman.

s.a.24-8

24.8.49

Roc. No. 665-B1/49

69
Office of the Director of
Public Instruction, Madras
dated 1st September 1949.

Subject: Elementary Education - Municipal Council,
Pollachi - Grant under Sec. 37 - requested

Referenced: Letter Roc. No. B4-7840/49 dated 13.8.49 page 71
from the Commissioner, Municipal Council, Pollachi.

Submitted.

To

The Secretary to Government,
Education & Public Health Department.

Copy to the Commissioner, Municipal Council, Pollachi
Vk 3.9.

33

for Director of Public Instruction.

70

From
To
Commissioner in charge and Municipal
Health Officer,
Pollachi.

From
To
Commissioner in charge and Municipal
Health Officer,
Pollachi.

From
To
Commissioner in charge and Municipal
Health Officer,
Pollachi.

From
To
Commissioner in charge and Municipal
Health Officer,
Pollachi.

From
To
Commissioner in charge and Municipal
Health Officer,
Pollachi.

From
To
Commissioner in charge and Municipal
Health Officer,
Pollachi.

From
To
Commissioner in charge and Municipal
Health Officer,
Pollachi.

LOCAL ADMINISTRATION DEPARTMENT.

From
Dr.T.K.Gopala Aiyer, L.M.P., L.P.H.,
Commissioner in charge and Municipal
Health Officer,
Pollachi.

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

Thro' The Director of Public
Instruction, Madras.

& Thro' The Chairman, Municipal
Council, Pollachi.

Rec.N.B. 7840 /49 Dated 13--8--1949.

Sir,

Sub:- Subsidy - Local Bodies - Pollachi Municipality - Contri-
bution from Provincial funds in respect of Education tax -
1949-50.

Ref:- G.O.No.530 - Education dated 6-4-45.

An amount of Rs.15,791-2-10 was actually collected by this Muni-
cipality as Education tax and credited to Elementary Education fund
during the year 1948-49. The tax was collected at 12 1/2% of the Pro-
perty tax which works out to 2 7/31% of the annual rental value.

As per orders contained in G.O.No.530 Education dated 6-4-45, the
equivalent subsidy payable by Government is not to exceed 1 1/3% of
the annual rental value. The amount calculated at 1 1/3% of the annual
rental value is Rs.9,468-6-10. A sum of Rs.21-0-8 has been
refunded. Hence the net amount of tax on which equivalent contri-
bution is to be given by Government is Rs.9,468-6-2 or Rs.9,468-6-0.

It is therefore requested that a Government contribution of Rs.
9,468-6-0 may be kindly be sanctioned and paid from Provincial funds
during the current year.

STN.18.8.

FORWARDED,

COMMISSIONER IN CHARGE.

p.t.o.

72

Forwarded,

VICE CHAIRMAN IN CHARGE.

16/8/49

Roc 665 B.1/49

Office of the Director of
Public Instruction, Madras
dated 6th September 1949

Subject: Elementary Education - Municipal Council
Vijayawada - Grant under Section 37 -
requested

Reference: Letter Roc. No. Bl. 17841/49 dt. 29.8.49

Submitted.

J. P. Pantanahine
8-9-49

for Director of Public Instruction

The Secretary to Government,
Education & Public Health Department.



7/9
10/1/9

Local Administration Department.

From:

Sri S. Krishnalah Chetty.,
B.A., B.L.,
Municipal Commissioner,
Vijayavada.

To

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

Through The Chairman, Municipal Council,
Vijayavada.

The Director of Public Instruction,
Madras.

A.C.B1- 17841-49

dated 29--3--49.

Sir,

Sub:- Subsidy - Local Bodies - Contribution under
Section 37 of the Madras Elementary Education
Act - 1947-48 - Payment - Requested -

An amount of Rs. 94,364-15-4 was realised by the
Municipality by way of Education tax during the year
1948-49 as detailed below:

1. Education Tax realised on House Tax.	79,772-3-2
2. Do on lands.	15,794-11-6

Deduct refunds.

95,521-14-8
1,156-15-4
Rs. 94,364-15-4

I request that the Government may be pleased to
sanction the payment of equivalent contribution due to the
Municipal Council under section 37 of the Madras Elementary
Education Act. The certificate prescribed in para (2) of G.O
No. 1231 Law & Education dated 15-7-25 is enclosed.

KK. 31/8. 11/18

Forwarded.

T.V.S. Chelapathi
Chairman, M.C.

Commissioner. 31/8-49

Certificate.

I hereby certify that the amount of Rs. 94,364-15-4 is
the Education Tax actually realised during the year 1948-49
and it has been verified and found correct.

KK. 31/8. 11/18

Commissioner. 31/8-49

Local Administration Department.

From:

Sri S. Krishnaswami Chetty,
B.A., B.L.,
Municipal Commissioner,
Vijayavada.

To

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

Through The Chairman, Municipal Council,
Vijayavada.

The Director of Public Instruction,
Madras.

n.C. 31-17841-49 dated 29-8-49.

Sir,

Sub: - Subsidy - Local Bodies - Contribution under
Section 37 of the Madras Elementary Education
Act - 1947-48 - Payment - requested -

An amount of Rs. 94,364-15-4 was realised by the
Municipality by way of education tax during the year
1948-49 as detailed below:

1. Education Tax realised on House Tax. Rs. 772-3-2
2. Do on lands. Rs. 724-11-6

Deduct refunds. Rs. 521-14-8
Rs. 1,156-15-4

Rs. 94,364-15-4

I request that the Government may be pleased to
sanction the payment of equivalent contribution due to the
Municipal Council under section 37 of the Madras Elementary
Education Act. The certificate prescribed in para (2) of G.O.
No. 1231 Law & Education dated 15-7-48 is enclosed.

Commissioner.

Forwarded.

Chairman, M.C.

Certificate.

I hereby certify that the amount of Rs. 94,364-15-4 is
the Education Tax actually realised during the year 1948-49
and it has been verified and found correct.

Commissioner.

KK. 31/8.

EXAMINER'S OFFICE.

L.F.No. 3737 dated 3-9-1949.

Sub: Elementary Education Fund - Municipal Council, Palakel -
Equivalent Contribution - 1948-49.
Ref: Govt. Endt. No. 47322/49-C.1-1 Edn. dated 25-6-49.

An equivalent contribution of Rs 6476/- due under Section 37 of
the Elementary Education Act 1920 as amended may be sanctioned as
detailed below:

Education Tax realised in 1948-49 Rs 7,099-8-6

Deduct: Education Tax on vacant lands levied
from 1.4. 46 on which no contribution
is due 326-1-8

Refunds 297-3-8

623-5-4

Education Tax on which contribution
is due.

6,476-3-2 or
Rs 6,476/-

The enclosures received with the above endorsement are
herewith returned.

Assistant Examiner of L.F.Accounts.

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

LOCAL ADMINISTRATION DEPARTMENT.

From

Sri M. Sivararnaswami, B.A.,
Commissioner, Municipal
Council, PALACOLE.

To

The Secretary to Government,
Education & Public Health
Department, MADRAS.
THROUGH: THE CHAIRMAN, MUNICIPAL
COUNCIL, PALACOLE.

Roc. A.1. Pal. 67/1949, d/20.6.'49.

Sir,

Sub:- Elementary Education fund - Municipal Council-
Palacole - equivalent contribution - 1948-49-
payment by Government - sanction - requested.

I submit that the Government in their orders in
G.O.No. Ms. 1497 (Edn. & P.H.) dated 8-7-1937 were pleased to
approve the proposal of the Municipal Council, Palacole to levy
Education tax under Sec. 34 and 35 of the Madras Elementary Educa-
tion Act from 1-10-1937 at 1 % of the annual value on buildings
and Agricultural lands at 25% of the Profession tax. A rate of
12 1/2 % of the tax on the vacant lands was also approved by the
Government from 1-4-1946.

The details of the actual income realised and
credited to Elementary Education funds during 1948-49 under each
of the following heads are furnished below.

Particulars.	Current.	Arrear.	Refunds.
Education tax on property.	6307-10-9.	20-15-3.	49-13-6 on buildings
Education tax on profes- sion tax.	1702-15-0.	8-11-6.	247--6-2 ✓
Total.	8010--9-9.	29-10-9.	297--3-8

The amount of gross proceeds of Education tax or
cess realised by this Municipality during 1948-49 as detailed above
is Rs. 8040-4-6.

The amount of Rs. 940-12-0 sanctioned in G.O.No.
12694A, dated 28.6.'48 adjusted to Municipal funds, the refund
of Rs. 297-3-8 and the difference of tax at 1 1/2 % of the rentals
and the actual rate of levy for the enhancement of Education Tax
on vacant lands from 1-4-1946 Rs. 115-11-4 (current 115-10-6 and
arrears 0-0-10) are excluded from the total receipts. So the
total amount to be adjusted to this Municipality by way of
Education tax from 1-4-1948 to 31-3-1949 is Rs. 6686-9-6.

P.T.O.

Office of the Examiner of

I, therefore, request that the Government may be pleased to order the payment of a contribution of Rs. 6686-9-6 or 6686-10-0 towards equivalent grant to this Municipality under Sec. 37 of the Elementary Education Act 1920 in respect of the Education tax realised in this Municipality during 1948-49.

A certificate of realisation of Education Tax during 1948-49 is also appended.

Forwarded.

Commissioner.

26/6

P. Subba
CHAIRMAN, 21-6-49
Municipal Council, Palacole.

Copy to the District Inspector of Local Fund Accounts,
West Godavari, Eluru, for favour of information.

p.ch.s.20.6.

EDUCATION TAX - 1948-1949.

CERTIFICATE OF REALISATION.

- 1) Name of the local body. PALACOLE MUNICIPALITY.
- 2) Amount of gross proceeds of Education tax realised by the local body during 1948-49.
Rs As Ps
8040---4---6 ✓
- 3) (a) Deduct refunds of amount on which no contribution can be claimed from Government. 297---3---8 ✓
(b) Deduct difference of tax at 1½ % of the rentals and the actual rate of levy for the enhancement of Education tax on vacant lands from 1-4-1946. 115---11---4
- 4) Net amount of tax realised on which equivalent contribution is due to local body (columns 2-3) 7627---5---6
- 5) Net amount of Education tax actually credited to Elementary Education funds account during the year, on which equivalent contribution is to be given by Government. 7627---5---6
- 6) Amount of contribution if any already paid by the Government in respect of 1948-49 quoting number and date of Government Order, sanctioning the amount. 940---12---0 *G.O. No. 1269 A.A. 27 28-6-1948*
- 7) Amount of contribution due to the Local body. 6686---9---6
- 8) Remarks.

P.T.O.

Certified that the figures noted above are actual realisations of the Education tax and have been verified and found correct.

p.ch.s.20.6.

Commissioner.

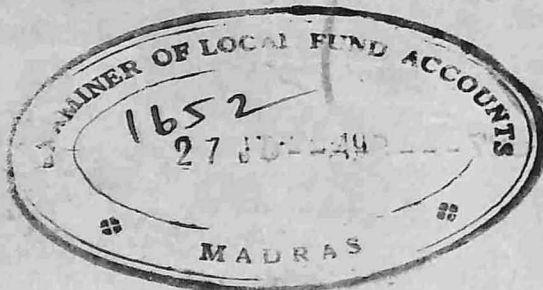
Education & Public Health Dept.

Edn. dated 25-6-49.
Enclt. 47322/49-C-1

Referred to the Examiner of
Local Fund Accounts for remarks.

To
The Examiner of
Local Fund Accounts.
Madras.

Asst. Secretary to Govt.



From
Dr. N. Venkatesan, M.B.B.S.,
Municipal Commissioner
Delegate, Gudiyattam.

Local Administration Department.
To
The Secretary to Government,
Education and Public Health Department,
Fort St. George, Madras.
Through the Examiner of Local Fund
Accounts, Madras
and the Inspector of Local Fund
Accounts, Vellore
and
the Chairman, Municipal Council,
Gudiyattam.

Rec. B1-6673/49 dated 20-8-49.

Sir,

Grants - Gudiyattam Municipality - Education tax - Equivalent
contribution - 1948-49 - Sanction - requested.

I submit a statement showing the particulars for the claim of
equivalent Government contributions for the education tax realised
during the year 1948-49 by this Municipality and request that the
Government may be pleased to accord sanction for the payment of
the grant at an early date.

V. 20/8.49.

Forwarded.

D. Venkatesan
Commissioner delegate.

G. M. Srinivasan
Chairman. 20.8.49

P.T.O.

L.F.No.

3896

EXAMINER'S OFFICE, MADRAS.

Dated 7 September '49.

FORWARDED.

The sum of Rs.4,585-13-0 claimed as equivalent grant contribution for 1948-49 is correct and may be sanctioned.

Rhup

Assistant Examiner.

To
The Secretary to Government,
E. & P.H. Dept., MADRAS. (WITH ONE ENCLOSURE).

9-SEP 1949

Education tax - Equivalent contribution.

Yearwar collection.

Year.	Education tax.	Refunds.	Net.	Grant due.
1937-38.	0-6-4			
1938-39.	1-6-7	Nil.	0-6-4	0-6-4
1939-40.	1-7-8	-	1-6-7	1-6-7
1944-45	9-0-8	-	1-7-8	1-7-8
1945-46		-	9-0-6	3-14-6
and 46-47.	72-8-11	-		
1947-48	437-11-6		72-8-11	24-3-0
1948-49.	13308-14-3	6-2-9 77-2-6	431-8-9 13231-11-9	143-13-7 4410-9-3
TOTAL.	13831-7-9	83-5-3	13748-2-6	4585-12-11 or 4585-13-0

2. Education tax was not levied on vacant sites prior to 1948-49.

3. Rates of tax prior to 8-7-1941.

Agricultural lands Vacant sites
Not levied.
2% per half year.

4. Rates of tax from 1941-42 onwards:-

1941-42	1% per half year.
1942-43	1-3/8%
1943-44	"
1944-45	1-13/24%
1945-46	"
1946-47	"
1947-48	2%
1948-49.	"

5. Amount of tax at one per cent.

1937-38	0-6-4
1938-39	1-6-7
1939-40	1-7-8
1944-45	2-14-11
1945-46	18-2-3
1946-47	
1947-48	107-14-2
1948-49.	3307-14-11
	3440-2-10.

P.T.O.

Statement showing the education tax realised and contribution due for the year 1948-49
Gudiyattam Municipality.

S.No.	Heads.	Particulars.
1.	Rate of education tax for 1948-49.	4 per cent per annum on the annual value tax of buildings and lands. Rs. 13831-7-9
2.	Amount of gross proceeds of education tax realised and credited to Ely. education & Account during the year.	
3.	(a) Rate of education tax prior to the amendment of the Ely. Edn., Act. (b) Amount of gross proceeds of tax that would have been realised at the rate in (a)	1 per cent per annum of the annual value of buildings and lands. Rs. 3440-2-10
4.	If the education tax or cess was newly levied, subsequent to July 1941, the date from which levied. If enhanced subsequent to July 1941, from which date. (b) Amount of gross proceeds of tax or cess that would have been realised during the year at 1 1/3% on the property rentals, in case of local bodies which levied tax after July 1941. If the actual rate of tax is less only actuals should be stated. (c) Amount calculated at the difference in rates in force in July 1941 and the maximum in G.O.No. 580 Edn., dated 6-4-45.	^{newly} Not only levied but increased to 2 1/2% in 1942-43 3 1/12 in 1943-44 and 1944-45 and 4% from 45-46 onwards. Tax was being levied at one per cent even prior to July 1941. Rs. 4585-12-11 or Rs. 4585-13-0X <i>Contribution due</i>
5.	Deduct refunds of amounts on which no contribution can be claimed from Government.	The amount claimed in 4(c) above is only the sum calculated after deducting the refunds made from the education tax realised. Rs. 13748-2-6
6.	Net amount of education tax actually credited to Ely. Education funds during the year.	
7.	Contributions, if any, already paid.	Nil.
8.	Excess refundable to Government.	Nil.

Dr. Venkatesan
20.8.49.
Commissioner delegate.

B1.7969/49.

Municipal Office, Mayuram,
12-8-49.



3654
12 AUG 1949
To
MADRAS
R. Jagadisan B.A., B.L.,
Municipal Commissioner,
Mayuram Municipality.

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

Through

The Examiner of Local Fund Accounts,
Madras.

The Chairman,
Municipal Council,
Mayuram.

Sir,

Sub: Subsidy - Elementary Education - Mayuram
Municipality - Equivalent contribution
from Provincial Funds in respect of
Education Tax collected in the year 48-49
Payment - Requested.

(X) Ref: G.O.No.530, Education dated 6-4-45.

I submit that Education Tax is levied in this Municipality
at 1/2% per half year up to the end of the year 1947-48 and
1 1/2% per half year from the year 48-49. The Elementary Education
Tax realised and credited to the Elementary Education Fund
Account during the year 48-49 at the rates mentioned above is
Rs.15,905-10-5. (Arrear Rs.64-9-2, Current Rs.15,841-1-3.)

A sum of Rs.3-11-0 is refunded under the arrears of collection
This figure is as per the audited accounts for the year 48-49

(X) Under instructions issued in G.O.No.530, Education, dated
6-4-45, The subsidy works out to Rs.7101-5-9.

I therefore request that the Government may be pleased
to sanction the subsidy of Rs.7101-5-9 towards the Elementary

Elementary Education Tax collected during the year 1948-49.

Commissioner.

Forwarded

Chairman,
Municipal Council, Mayuram.

r.g.12.8.

L.F.No. 3868

Office of the Examiner of Local Fund
Accounts, Madras.

Forwarded.

There is no objection to the payment of grant applied for.

Assistant Examiner of Local Fund
Accounts.

To

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

The main file (No. 51903/49(e)) on grant of subsidies under sec. 37 of E. & P. H. Act has been sent to the Ex. of L. F. A. on 10/9/49 for acceptance of the draft. This may be returned to the main file from the Ex. of L. F. A.

Edu & P. H. (C)

From
Sri R. Govindswami, M.A.,
Commissioner,
Municipal Council,
Tiruvallur, Chingleput Dt.

To

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

PdL No. 66 Y-49 dated 15-9-49.

Sir,

Sub: Education - Elementary - Tiruvallur Municipal
Council - equivalent educational grant for
1948-49 - Sanction - requested.

I submit that this Tiruvallur Municipal Council was newly constituted from 1-4-1948 under G.O. No. P.609, L.A., dated 31-3-1948.

2. This council was directed to levy education tax at 16 2/3% of the property tax per half year, in G.O. No. Ms. 1866 Education dated 27-7-1948.

3. The council was also directed to take over the management of the elementary schools maintained within the Municipal area from the Chingleput District Board from 1-4-1948, in Government memorandum No. 34336-B2/48-2 Education dated 15-6-1948.

4. The council also resolved to open and maintain a separate fund for the elementary education under section 32 of the Madras Elementary Education Act and a copy of the resolution No. 177 dated 12-7-1948 is submitted.

5. As per directions issued, education tax has been levied with effect from 1-4-1948 and the management of elementary schools was also taken over from the Chingleput District Board.

6. I request that the Government may be pleased to sanction the grant of Rs. 2668-3-0 due to this Municipal Council under section 37 of Madras Elementary Education Act for the year 1948-49.

7. The statement of particulars for the drawal of grant in the prescribed form is submitted herewith.

Forwarded.

Chairman.

encl. 2.
jrl8/9

Commissioner.

11 DEC 1948
29285

extract from the proceedings of Tiruvallur Municipal Council
passed at its meeting on 12--7--1948.

No. 177.

sanction is required for opening a separate fund
for the improvement of elementary education in this Municipality
as per Section 32 of the Madras Elementary Education Act.

RESOLUTION.

sanctioned.

F.V. SOMASUNDARAM,
Special Officer.

True Translation.

[Signature]
Commissioner.

19/9/49

APPENDIX.

93
8

1. Name of the Local body. Tiruvallur Municipal Council.
2. Rate at which the education tax levied during the year 1948-49 At 16 2/3% of the property tax per half year or 1 9/16% of the annual rental value of building and 1 11/14% of the annual rental value of Agricultural (land) vide G.O. No. 1866 wdn. dated 27-7-48.
3. Amount of gross proceeds of education tax realised and credited to the elementary education account of the Local Body during 1948-49 Nil.
R. 6472-7-5.
4. (a) Rate at which the education tax levied immediately prior to the amendment or section 34 of the Madras Elementary Education Act in July 1941. Nil
- (b) The amount of gross proceeds of the tax or cess that would have been realised during 1948-49 at the rate in (a) --
5. (a) If the education tax was newly levied subsequent to July 1941, the date from which it is levied. 1-4-1948.
- If it was enhanced subsequent to July 1941, the date which it is enhanced. --
- (b) The amount of gross proceeds of the tax or cess that would have been realised during 1948-49 calculated at 3 3/4 pias in the rupee of land revenue in District Board areas or 1 1/3 per cent of property rentals in the Municipal areas - G.O. No. 530 wdn. dated 6-4-45 (X)
(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 collected should be entered. R. 2668-3-0
- (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 wdn. dated 6-4-45. In the case of local bodies which were levying the tax or cess 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 wdn. dated 6-4-45 and which had increased the rates in 1948-49 the collection calcu- (X)

at the difference in the rates in subject to the maximum prescribed in G.O. No. 530 wdn. dated 6-4-45 and which had increased the rates in 1948-49 the collection calculated at the difference in the rates subject to the maximum prescribed in G.O. No. 530 wdn. dated 6-4-45 should be noted in 5 (c) e.g. in the case of municipality which levied education tax at 1% per annum prior to July 1941 and at 1 1/2% 1948-49 the collections calculated at 1% 1948-49 should be shown in col. 4 (b) and

6. Deduct refunds of amounts at which no contribution can be claimed from Government.
7. Net amount of education tax or cess actually credited to elementary education fund during the year on which equivalent contribution is to be given By Government as arrived at in audit.
8. Amount of contribution if any already paid by Government in respect of 1948-49 with number and date of G.O. sanctioning the amount.
9. Amount of contribution still due to the local body, if any.
10. Excess refundable to Government.
11. Remarks.

Nil.

R. 2668-3-0

--

R. 2668-3-0

Education tax collected on vacant site assessed on capital value basis has been excluded from total collections for the purpose of arriving at the contribution from Government.

Education tax on buildings .. 6243-2-0
Agricultural land tax 11-15-5 = 6255-1-5.

Vacant site assessed on capital value .. I 109-14-10
-do- II 107-7-2

Calculation.

(1) On buildings.

Percentage of education tax for half year is 1 9/10% of the rental value

Percentage of education tax for half year is 1 9/10% of the rental value

3 1/8% .. 6243-2-0

1 1/3% .. 6243 x 4/3 x 8/25 = 2663-11-0

(2) On Agricultural taxes

Rate per half year is .. 1 11/14% of the rental value.

1 year. .. 3 4/7

3 4/7 ----- 12

1 1/3 ----- 12 x 4/3 x 7/25 = 4-8-0

R. 2668-3-0

Commissioner.

C.No. 51903/49/C,

98 5/2
24/9

Sub: - Subsidy - Government Contributions under section 37 of Elementary Education Act in respect of education tax realized during 1948-49. Payment to certain Municipalities - Sanction

G.O. (MS.) No. 2974, Education, dated 24-9-49

The Govt. sanction the payment during 1949-50 to the Municipal Councils mentioned in the Annexure to this Order, of the amounts shown against them respectively, being the Government contributions under section 37 of the Madras Elementary Education Act, 1920, in respect of the education tax collections made by the respective Municipalities during

1948-49. The amounts are subject to revision on receipt of audited figures from the Examiners of Local Fund Accounts.

2. The A.G. is requested to place the amounts at the disposal of the respective Municipal Councils. The Commissioners of the Municipalities concerned should present the necessary bills at the Treasury for obtaining payment of the respective amounts or having them adjusted.

3. The expenditure will be met from the appropriation under "37. Education - L. Prim Grants to Local Bodies for Primary Education - A. Local Bodies - I. Ordinary Areas - 1. Grant under section 37 of Madras Act VIII of 1920-1926 in the Budget Estimate for 1949-50.

The Commr. of the concerned
Mfcs. (from the perspective
of A.G. direct (MS) (MS)
D.P.D.
Fm. of L.F.A.
Supr. of M.C. & L.B.
(30. Spare copies)

9/9/49

Annexure

Annexure

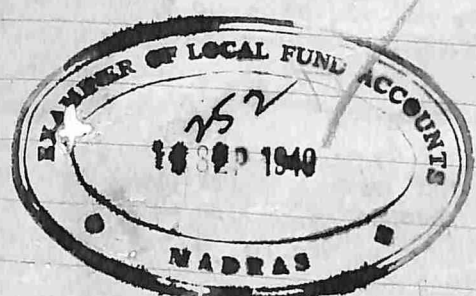
Name of Municipal Council	Amount sanctioned	References to correspondence
Nandyal	7,069-0-0	Commr's. Re. A, No. 4055/49, dt. 5.7.1949.
Nellore	33,194-11-0	Ref. No. B, - 5483/49, dt. 6.7.1949.
Palghat	17,021-5-0	" - 10509/49, dt. 18.7.1949.
Eluru	16,640-0-0	" 8537/49, dt. 20.7.1949.
Narasaraopet	4,280-0-0	" 2951/49, dt. 21.6.1949 and Enclt. of Supr. of M.L. Cl., N. Dis. No. 34204/49, dt. 8.7.1949.
Coimbatore	71,389-13-0	Commr's. No. P.D. 12(10) 49-50 B, dt. 6.7.1949 and Enclt. of D.P.I., No. 665-B, dt. 16.7.1949.
Kamecheppuram	18,608-8-0	Commr's. Ref. No. Nil, dt. 30/5/49 and Enclt. of F.M. of A.F.A., R.F. No. 2744, dt. 2.7.1949.
Madinayapuram	4,505-14-0	Commr's. P.D. No. 31/49, dt. 17/6/49 and Enclt. of D.P.I., No. 665-B, dt. 30/6/49 and of F.M. of A.F.A., R.F. No. 2830, dt. 8.8.1949.
Trivannamalai	5,888-9-0	Commr's. No. A, - M.D. 26/49, dt. 26/6/49, and Enclt. of F.M. of A.F.A., No. 3003, dt. 6.8.1949.
Trivellore	22,100-1-0	Commr's. P.D. 38/49, dt. 9.8.1949.
Salem	25,732-15-0	Commr's. Ref. No. B, - 14087/49, dt. 22/7/49 and Enclt. of D.P.I., No. 665-B, dt. 6.8.1949.
Kumbakonam	43,383-0-0	Commr's. No. 8190/49-B3, dt. 16.8.1949.
Chingleput	4,139-0-0	Commr's. No. Nil, dt. 18/7/49 and Enclt. of D.P.I., No. 665-B, dt. 13/8/49.
Karur	10,237-7-0	Commr's. Re. 4715-B, dt. 2.7.1949 and Enclt. of F.M. of A.F.A., R.F. No. 3374, dt. 19/8/49.
Erode	18,505-0-0	Commr's. No. 10520/53/49, dt. 22.8.1949.
Chinnampattinam	4,914-1-0	Commr's. Re. No. 1764/49-C, dt. 23/8/49.
Nagapattinam	11,041-3-0	Commr's. Re. 36/49, dt. 30.7.1949 and Enclt. of F.M. of A.F.A., R.F. No. 3535, dt. 25/8/49.
Vaniyambadi	4,832-8-0	Commr's. Re. No. C, - 5412/49, dt. 29.8.1949.
Srinillipattur	5,484-3-0	Commr's. Ref. A, - No. 7318/49, dt. 26.8.1949.
Trinapattur	5,534-10-0	Commr's. P.D. 65/49, dt. 19.8.1949 and Enclt. of Supr. of M.L. Cl., N. Dis. No. 50018/49, dt. 1.9.1949.
Karaikudi	18,571-2-0	Commr's. Re. B, - No. 12112/49, dt. 24/8/49 and Enclt. of D.P.I., No. 665-B, dt. 2.9.1949.
Pollachi	9,468-6-0	Commr's. Ref. No. B, - 7480/49, dt. 13.8.1949 and Enclt. of D.P.I., No. 665-B, dt. 1.9.1949.
Kizhyanada	97,364-15-0	Commr's. Re. B, - 1784/49, dt. 27/8/49 and Enclt. of D.P.I., No. 665-B, dt. 6/9/49.
Palakol	6,426-0-0	Commr's. Ref. A, - P.D. 67/49, dt. 20/6/49 and Enclt. of F.M. of A.F.A., R.F. No. 3737, dt. 3/9/49.
Gudiyattam	4,585-13-0	Commr's. Ref. A, - R.F. No. 3736, dt. 3/9/49 and Enclt. of F.M. of A.F.A., R.F. No. 3896, dt. 7.9.1949.
Mayuram	7,101-6-0	Commr's. B, - 7969/49, dt. 12/8/49 and Enclt. of F.M. of A.F.A., R.F. No. 3949, dt. 2.9.1949.
Trivallur	2,668-3-0	Commr's. P.D. No. 66-Y-49, dt. 15.9.1949.

Note:

Note:- The draft order on page 1-2 ^(with Enclt. F) sent to the F.M. of A.F.A. for remarks, if any, before issue.

Ref. No. 51903/49-2-C1-Edu.

10.9.1949 (with page 1-2 Enclt. F.)



Seen. No remarks.



Examiner's Office.

M.M. Shanker Rao

(B.B. Shanker Rao)
Examiner of Local Fund Accounts.
20.16.9

Exam No. 252-1

16-9-49

From the M.L. Commr., Mayuram, B, - 7969/49, dated 12.8.1949.
Enclt. of the F.M. of A.F.A., R.F. No. 3949, dated 8.9.1949.
From the Commr., M.L. Cl., Trivallur, P.D. No. 66-Y/49, dt. 15.9.1949.

Two more entries have been added to the Annexure on page 2 ante with refer to the communications at pages 87-94 of 20e draft may now issue.

22/9/49

23/9/49

From
Sri.C.Ganapathy Pillai,
Municipal Commissioner,
Nagapattinam.

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

✓ "Through The Examiner of Local fund Accounts.

No-B1-10263/50 dated 24-8-50. Madras.

Sir,

Sub: Grants-Grant under Section 37 of the Elementary Education Act- 1948-49-Payment of the balance of Rs.30/- sanction requested-

Ref: G.O.Ms.No.2974 Education of dated 24-9-49.

A sum of Rs.11041-3-0 was claimed from Government in this office P.R.36/48 dated 30-7-49 as equivalent Government contribution due to this Council in respect of Education tax realised during 1948-49. In G.O.Ms.No.2974 Education dated 24-9-49 Government sanctioned payment of the sum. But the Accountant General authorised the payment of a sum of Rs.11011-3-0 only in his T.9.Education -1-765 dated -31-10-49 and the amount was drawn by this council on 21-11-49. There was an overtyping on the figures in the Government Order G.O.Ms.No.-2974 Education dated 24-9-49 and evidently there was an error in the issue of the authorisation. The Accountant General, Madras was addressed by me in my letter P.R.36/50 dated 24-7-50 to sanction the payment of the amount and he has in his T.9 education I-39 dated 17-8-50 (Copy enclosed) stated that the matter may be referred to Government and the orders obtained for the payment of the sum of Rs.30/- in the current year.

An objection has also has been ~~taken~~ raised in para 5 of the Audit report for 49-50(copy enclosed) stating that the amount drawn short would need to be recovered early.

I request that Government may be pleased to sanction the payment of the amount during the current year.

ENC - Two

RG/

Forwarded

C. Ganapathy
Commissioner 28850

Chairman.

28/8/50

I.F.No. 5503
14/9/50

Office of the Examiner of Local
Fund accounts, Madras.

Forwarded

2. The request of the Commissioner is for favourable
consideration.

Assistant Examiner of Local Fund
Accounts.

To

The Secretary to Government,
Education department, Madras.

Copy of the letter No-T.9.Education.I-39.from the Accountant Genral,
Madras to The Commissioner Nagapattinam Municipality, dated 17-8-50.

Sub: Payment of Grant under section 37 of the Elementary Education.
Ref: G.O.2974 Education dated 31-10-49.

The matter may be referred to the Government and theirs orders
obtained for the payment in the current year of the sum of Rs.30/-
stated to be still due to Nagapattinam Municipality.

XXXX X X
for Asst Accts Officer.

/True extract/

RG/

G. Panapattinam
Commissioner.

4/102
Extract from the Audit report on the Elementary Education funds Accounts of the Nagapattinam Municipal Council, Tanjore District for the Year 1949-50. (4) 103

Objection Para No.5. x x x x x x x

Government grant-Short drawal.

The Government contribution under section 37 of the Elementary Education Act, sanctioned in G.O.No.Ms.2974 E & PH, dated 24-9-1949 was Rs.11041-3-0 was drawn. The subsidy short drawn viz Rs.40³⁰/₁₀₀ would need to be recovered early.

x . x x x

/True Extract/

RG/

6. Jannapally
Commissioner.
25/11

6/104

29/309

pl of
p204

696/0

2
The Commr,
Nagapattinam reply
(through the CMC)
The AG through P.W.
The D.P.I.
The Exr. Magistrate.
The L.L.B.
29/5
5/10

(54) 105
Encl 2

Subsdy. Government Contribution
under Section 37 of the Elementary Education
Act in respect of education has realized
during 1948-49 - Municipal Council,
Nagapattinam -

From The Commr, Nagapattinam reply -
No: 10263 /50 dt 24.8.50.
From The Examinee School Fund Accts -
No: 5503 dt 14.9.50.

Memo No: 28127 /50-1 B Encl 30.9.50

The amount of Rs 11,011-3-0
shown against item 17, Nagapattinam in
the annexure to G.O: No: 2974 Encl dated
the 24th September 1949 is a typographical
error for Rs 11,041-3-0. Sanction is
accorded to the payment in the current
year to the Municipal Council, Nagapattinam
of Rs 30 being the Government
contribution under section 37 of the Elementary
Education Act in respect of the
education has realized in 1948-49, consequent
on the error referred to above.

KL
28/9/50
28/9/50
28/9/50
29/9/50

Note: After issue, this will be filed
with the G.O at 0
KL
28/9/50
28/9/50
29/9/50

2/10/1917. Government of India
Under Section 8 of the Government of India
Act in respect of the Government of India
having the 11. 11. 1917. 11. 11. 1917.
Registration -

From the Government of India
No. 11. 11. 1917. 11. 11. 1917.
From the Government of India
No. 11. 11. 1917. 11. 11. 1917.
From the Government of India
No. 11. 11. 1917. 11. 11. 1917.

The Government of India
Under Section 8 of the Government of India
Act in respect of the Government of India
having the 11. 11. 1917. 11. 11. 1917.
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Registration -

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Registration -