[illegible]

Scott. II-27—104,000—4-11-48.

①

Education (1950) Department.

SERIES.

G.O. NO. 2783.

Dated 6. 10. 50.

(45)

[Despatch Abstract.]

Subsidy - Government contribution in respect of Education tax realised by Dt. Boards during 1948-49 - Final adjustment - Orders passed.

Back Papers.

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

Further Papers.

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

---

2 C

Extract of letter L.F. No.9504 dated 25th February 1950 from the Examiner of Local Fund Accounts, Mount Road, Madras-2 to the Secretary to Government, Education and Public Health Deptt.Fort St.George,Madras.

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9

ASSISTANT SECRETARY
29 APL 1950
EDUCATION DEPARTMENT

Sub: Education tax - realised - 1948-49-Statement-
Supplemental - Furnished.

***

In continuation of this office L.F.No.8861, dated 7-2-1950 a supplemental statement showing the education tax realised by local bodies for 1948-49 on which equivalent Government contribution under Section 37 of the Elementary Education Act, 1920, is due, is herewith enclosed.

2) X X X

3) Information in respect of the remaining local bodies will be furnished, as soon as particulars are received from District Inspectors of Local Fund Accounts.

(Sd) -------- -- -- --
Deputy Examiner of Local Fund Accounts.

-2-

1948-49

	Name of District Board.	Proceeds of education tax. Rs.	As.	Ps.
1.	Coimbatore	81,836	0	0
2.	Nellore.	57,621	0	0
3.	East Godavari.	1,83,034	13	0
4	Tirunelveli.	75,450	4	0
5.	Tanjore.	3,88,794	6	0
6	Kurnool.	87,230	4	0
7	Visakhapatnam.	1,39,067	8	0

/True copy/

Rajah J Swanson
Superintendent

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③

LOCAL FUND AUDIT DEPARTMENT.

From:
The Examiner of Local Fund Accounts,
Mount Road, MADRAS-2.

To:
The Secretary to Government, Education &
Public Health Deptt.
MADRAS.

ASSISTANT SECRETARY
8 - MAR 1950
EDUCATION DEPARTMENT

L.F.No. 9787 Dated 6.3.50

1168

Sir,

Sub: EDUCATION TAX - realised - 1948-49 - statement - supplemental - Furnished.

------

p. 7 below

In continuation of this office L.F.9660 dated 1-3-50, a supplemental statement showing the education tax realised by local bodies for 1948-49 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 District Inspectors of Local Fund Accounts who have been specially reminded.

DEPUTY EXAMINER OF LOCAL FUND ACCOUNTS.

SR. 4/3/50.

1948-49. IX

NAME OF DISTRICT BOARD.	PROCEEDS OF EDUCATION TAX.	
8. Chingleput	Rs.75,081 5 9	
9 Chittoor	44,940 11 0	
~~10~~ West Godavari		It is reported that information regarding the rate at which education cess was actually levied from 1-7-48 is not available. The amount of Rs.1,20,000 already adjusted may be adopted as the Provisional figure, pending final adjustment of education cess.
10 North Arcot	89,432 0 0	

1948-49.

NAME OF DISTRICT.	NAME OF MUNICIPALITY	PROCEEDS OF EDUCATION TAX.	
Anantapur	Guntakal	nil	Education tax ordered to be

P.

6

~~-2-~~

levied for 1948-49/II but no demand was fixed and no tax collected during 1948-49.

Guntur	Tenali	Rs.12604-12-0.	
Coimbatore	Mettupalayam	Nil.	
Tirunelveli	Melapalayam	Nil.	Levied from 1-10-1948 and no collection of education tax was made during 1948-49/II.

(True copy)

SUPERINTENDENT. 4 3/50

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(5) 7

Copy of letter Ref.No. 9660 dated 1-3-1950 from the Examiner of Local Fund Accounts, Madras to the Secretary to Government, Education & P.H.Deptt.Madras.

--

Sub: Education Tax - Realised - 1948-49-Statement -Supplemental- Furnished.

--

Ref: Your telephonic Message dated 24-2-1950.

--

673

In continuation of this office L.F.9504 dated 25-2-50 a supplemental statement showing the education tax realised by local bodies for 1948-49 on which equivalent Govt.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 Dt. Inspectors of Local Fund Accounts, who have been specially reminded.

Statement showing the Education Tax Realised by Local Bodies for 48-49.

Name of District		Name of Municipalities.	Proceeds of Education tax.
Chittoor.		Tirupati	5,881 - 8 - 10
Guntur.	not sanctioned.	Guntur.	29,034 - 11- 6
		Narasaraopet.	4,279 14 11
Tanjore		Kumbakonam.	32,839 14 5
Tinnevelli.		Tuticorin.	24,729 5 0
Madras.		Corporation of Madras.	6,58,652 12 7

STATEMENT SHOWING THE EDUCATION TAX REALISED BY LOCAL BODIES FOR 1948-49 .

Name of District Board	Proceeds of the Education Tax.
11 Anantapur	Rs.63,843 8 0
12 Bellary	55,901 10 0
13 Cuddappah.	34,375 0 0
14 Guntur.	1,40,403 14 0
15 Krishna.	1,29,330 0 0
16 S.Arcot.	1,30,709 11 0

1893/1016

1208/3.5.49.

3661/10.11.49

3336/1.11.49.

3879/19.12.49

1358/2.5.49

(True copy)

Rajah J Swamidoss

Superintendent.

IMMEDIATE

(6) I ✓ 9

4 Drafts

Education Department (C)

Memorandum No. 673 C/50-2, Edn., dated 15-3-'50

Sub:- Education tax - Contribution for 1948-49 - Adjustment.

It has been reported that against a contribution of Rs. 75,642-13-0 sanctioned ~~for~~ to the District Board, Chingleput, only a sum of Rs. 75081-6-0 is due with reference to the audited figures of Education tax. The P.D.B., Chingleput, is requested to refund the excess amount (Rs 561-7-0) into the treasury and report the fact to Govt.

15cf

75,642-13-0
75,081- 6-0
561 -7-0

To

The P.D.B, Chingleput
and Exy [illegible]
(215.c)

[illegible] 15/3

[illegible] 11-3-50

[illegible] 11/3/50

1019 [illegible]

OTC

⑦ II

11

Education Department (C)

Memorandum No. 673 C/50-3, Edn., dated 15-3-'50

Sub:- Education tax - Contribution for 1948-49 - Adjustment.

It has been reported that against a contribution of Rs. 55,919-10-0 sanctioned ~~for~~ to the District Board, Bellary, only a sum of Rs. 55,901-10-0 is due with reference to the audited figures of Education tax. The P.D.B., Bellary, [illegible], is requested to refund the excess amount into the Treasury and report the fact to Govt.

55,919-10-0
55,901-10-0
18-0-0

To

The P.D.B., Bellary

(2/S.C)

11/3/50

12/3/50

⑧ III 13

Education Department (C)

Memorandum No. 673 C/50-4, Edn., dated 15-3-'50

Sub:- Education tax - Contribution for 1948-49 - Adjustment.

It has been reported that against a contribution of Rs. 45,000/- sanctioned ~~for~~ to the District Board, Chittoor, only a sum of Rs. 44,940-11-0 is due with reference to the audited figures of Education tax. The P.D.B., Chittoor, is requested to refund the excess amount (Rs 59-5-0) into the treasury and report the fact to Govt.

45,000-0-0
44,940-11-0
59-5-0

To

The P.D.B, Chittoor,
(2/S.C)

11/3/50

11/3/50

p23

O T C

IV ⑨ 15

E. & P. H. Dept. (B2)

Sub:- SUBSIDY - Government contribution in respect of Education tax realised in 1948-49 - Payment to the District Boards Visakhapatnam North + South Ordered.

~~Ref:- From the Special Officer, Dt. Bd.~~, Examiner of Local Fund Accts, letter 9504 of 25.2.50.

From ~~theD.P.I.~~,

Memo
~~G.O.(Ms.)~~ No. 673 C/50-5,Edn., dated 15-3-'50

2/67-8-0

33-12-0

Sanction is accorded to the payment in the current year to the Dt. Bd., Visakhapatnam North/South of a sum of Rs. 33/12-0 (Rupees thirty three and annas twelve only) being the ~~only~~) balance of ~~towards~~ the Govt. contribution due under section 37 of the Elementary Education Act, 1920 in respect of the Education tax realised in the area of the old Visakhapatnam Dt. Bd. in 1948-49

2. The Accountant-General is requested to place the amount at the disposal of the Dt. Bd. Visakhapatnam North/South. The S.O. should present the necessary bill at the treasury to obtain the payment or to have it adjusted.

p.t.o.

PTO

16

~~- 2 -~~

3. The expenditure will be met from the appropriation under "37 - 1. Education - Primary - Grants to Local Bodies for Primary Education - A. Local Bodies -I. Ordinary areas - (i) Excluding Post-war Reconstruction - 1. Grants under section 37 of the Act viii of 1920 - Voted" in the B.E. for 1949.50

11/3/50

11/3/50

To

The ~~S.O.~~ P. Dt. Bd., Visakhapatnam North / South.
The D.P.I.
The A.G. (...)
The Exr. of L.F,Accts.

15/3

(2 I S c)

C

(10)

17

LOCAL FUND AUDIT DEPARTMENT

**

From
The Examiner of Local Fund Accounts,
Mount Road, MADRAS. 2.

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

ASSISTANT SECRETARY
23 MAR 1950
4066
EDUCATION DEPARTMENT

L.F. 10346 d 22-3.50.

Sir,

Sub: ~~EDUCATION~~ EDUCATION TAX - Statement--Supplemental 1948-49.

.....

In continuation of this office letter L.F.10027 dated 14-3-50, a supplemental statement showing the education tax realised by the Nilgiris District Board for 1948-49 is herewith enclosed.

DEPUTY EXAMINER OF LOCAL FUND ACCOUNTS

22/3

ms

~~contd~~
P.T.O.

1948-49.

Name of local body	Proceeds of Education tax.
The Nilgiris District Board.	Rs.4,659--4--0

Subject to verification of figures during the annual audit for 1948-49.

ASSISTANT SECRETARY
6-APR 1950
EDUCATION DEPARTMENT
C
6100

(11)

No. D.Dis. 727/50

CHINGLEPUT DISTRICT BOARD'S OFFICE,
SAIDAPET, MADRAS 15 4-4-50.

19
1

From

Sri V. K. RAMASWAMY MUDALIAR,
PRESIDENT,
CHINGLEPUT DISTRICT BOARD.

To

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

Sir,

Sub:- Education Tax- contribution for 1948- 49 - Refund of excess amount drawn- reported-
Ref:- Government Memorandum No.673 C/50-2 Edn., dated 15-3-50

....

The excess amount of Rs.561-7-0 was refunded to Provincial Funds on 31st March,50- vide certificate of adjustment enclosed.

6/4/50
President, Dt. Board.

(Enc)

r.v. 4-4

Rey
VR
6.4.50

Edn. Deptt (C)

The main file was sent to the Examiner of Local Fund Accounts on 15.3.50. This may l.o. till the return of the file.

6/4/50

WL.
6.4.50

Chalan No. 1993 Dt 31 3/50. (12) Original

1998

R.O.P. ~~0~~ 21

TREASURY DEPUTY COLLECTOR
31 MAR 19[illegible]
1993
SAIDAPET

CERTIFICATE.

Certified that a sum of Rs. 561-7-0 (Rupees Five Hundred and Sixty One and annas seven only) has been received from the President, District Board, Saidapet and adjusted to the credit of Provincial Funds under "XXVI-Education--General--Recoveries of over payments" being the refund of Government equivalent contribution in respect of Education Tax. Ordered in Government Memo. No. 673/c/50-2-Education dated 15-3-1950.

R Krishnan 1/3
Huzur Head
Accountant

31/3

TREASURY DEPUTY COLLECTOR,
SAIDAPET.

31.3.50 31/3/50

(13) C ✓ 23

LOCAL ADMINISTRATION DEPARTMENT

From
Sri N.P.Chengalraya Naidu,
President, District Board,
Chittoor.

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

R.F.16.5245/50.C.1., dated 28 April 1950.

92-11

Sir,

Sub: EDUCATION - Education Tax - Contribution for 1948-49 - adjustment.

Ref: Government Memorandum No. 673-C/50-4 Edn. dated 15--3--1950.

...

The sum of Rs. 59--5--0 was refunded into the Treasury to the credit of Provincial Funds on 20--4--1950.

3/3 N.P. Chengalrayanaidu
President, Dist.Board.

kcs.25.4.

C.

3 Drafts

Draft I

Draft I (14) 95

Education Dept (C)

Memo. No. 673 C/50-8, Edn., dated 12.5.50

C.P. 48.49
12/5

p1-2 cf.

pp 2-3 mf.

p35 w.b.d.

Sub:- Education tax – contribution for 1948-49 – Adjustment.

Ref:- From the Examiner of L.F. Accts., No. 9504 dated 25.2.50.
Examiner w.o. No. 535, dated 28.4.50

— x —

It has been reported that against a contribution (D)/Mo5-6. of Rs. 2,56,248-12-0 sanctioned to the Dt. Bd., East Godavari, only a sum of Rs. 1,83,034-13-0 is due with reference to the audited figures of Education tax. The P.D.B., East Godavari is requested to refund the ~~excess amount of~~ Rs 73,213-15-0 (Rupees Seventy three thousand, two hundred and thirteen and annas fifteen only) into the Treasury & report the fact to Govt.

2,56,248-12-0
1,83,034-13-0
73,213-15-0

To

The P.D.B., East Godavari

The Examiner of L.F. Accts.

(2/S.C)

13/5

2.5.50.

5/5/50

Draft II (15) 27

Education Deptt (C)

Memo. No. 673 C/50-9, Edn., dated 12.5.50

Sub:- Education tax — Contribution for 1948-49 — Adjustment.

Ref:- From the Examiner of L.F. Accts., No. 9787, dated 6.3.50. Examiner W.O. No. 535-1, dated 28.4.50

pp. 3-5 C

pp. 2-3 ntd.

p. 37

It has been reported that against a contribution of Rs. 1 lakh (E)/p.9 sanctioned to the Dt. Bd., North Arcot, only a sum of Rs. 89,432-4-0 is due with reference to the audited figures of Education tax. The P.D.B., North Arcot is requested to refund the excess amount of Rs. 10,567-12-0 (Rupees ten thousand five hundred and sixty seven and annas twelve) into the Treasury & report the (fact) back to Govt.

1,00,000-0-0
89,432-4-0
10,567-12-0

13/5

To
The P.D.B., N.A.
The Examiner of L.F. Accts.

(2/S.C.)

2.5.50

5/5/50

Draft III

(16)

Education Department (C)

29

Memorandum No. 673 C/50 - 10, Edn., dated 12.5.50

Sub:- Education tax - Contribution for 1948-49 - Adjustment.

Ref:- From the Examiner of L.F.Accts., No. 9504, dated 25-2-'50
Examiner's U.O.No., 535-1, dated 28-4-'50.

******

pp1-2 cf.

2,45,087-10-0 pp.2-3 mf.

?

19/12/5

Statement at

W. 10.7

f

p3 mf.

Not put up

It has been reported that a sum of Rs.62,137-8-0 being the excess amount of contribution paid during the years 1947-48 and 1948-49 towards the Government contribution in respect of Education tax realised by the District Board, Tanjore, should be refunded as per para 5 of the Audit Report on the Elementary Education Fund Account of the District Board, Tanjore. The President, is requested to refund the amount of Rs.62,137-800 (Rupees sixty two thousand one hundred and thirty seven and annas eight only) into the Treasury and report the fact to Government.

13/5

To

The P.D.B., Tanjore
The Examiner of L.F. Accts.

WL 5.5.50

5/5/50

5.5.50

2/s.c.

(17) C 31/~~29~~

13093

Local Administration Department.
From
Sri M. Ramachandra Reddiar,
President, District Board,
North Arcot, Vellore.

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

Roc.H4.No.13377-50 dated 20th May 1950.

ASSISTANT SECRETARY
27 MAY 1950
EDUCATION DEPARTMENT

Sir,

Sub: AUDIT--Elementary Education Fund--North Arcot District Board--Excess equivalent--Government contribution--Refund of--Reply--Furnished.

p25 ante

Ref: Memorandum No.673-C-50-9 Education dated 12.5.50 of the Government.

oooOoOooo

As there is not enough credit even for the disbursement of salaries of the Elementary school teachers for May 1950, and as the Government grant under proviso to Section 37 has not yet been announced I may be permitted to refund the amount when the grant under proviso to Section 37 grant for compulsory education scheme are sanctioned by the Government.

ms.22/5.

22/5

M. R

PRESIDENT. 26/5/50

30

Education Deptt. (C)

Memorandum No. 673 C/50- 11, Edn., dated 31-5-50

12
1/6

4
1/6.

Sub:- Education tax - Contribution for 1948-'49 - Adjustment.

Ref:- Government Memo. No., 673 C/50-9, Edn., dated 12-5-'50. p25 ante
From the President, District Board, North Arcot, No, H.4.13377-50, dated 20-5-'50. p29 ante

***

In the circumstances explained, the Govt. permit the President, District Board, North Arcot to refund the amount of Rs.10,567-12-0 into the Treasury as ~~and when~~ soon as the subsidy ~~under proviso to section 37 grant for compulsor~~y due to the Dr or for elementary education scheme is sa~~nctioned~~ disbursed ~~to the District Board.~~ this year.

31/5/50

To
The P.D.B, N.A.
The Examiner of L.F. Accts.

1/6

30-3-50

31/5/5

LOCAL FUND AUDIT DEPARTMENT.

18 C

33

From
The Examiner of Local Fund
Accounts, Mount Road,
Madras.

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

ASSISTANT SECRETARY
JUN 1950
14033
EDUCATION DEPARTMENT

L.F. No. 2218 Dated. 1/6/50.

Sir,

Sub:- Education Tax - realised - 1948-49 - Audited figures furnished.

-:-

The provisional figure of Rs.4659-4-0 reported in this Office letter L.F.No.10346 dated 22-3-1950 as the Education Tax realised by the Nilgiris District Board for 1948-49 does not call for any revision.

Deputy Examiner of Local Fund
Accounts.

ksg.31/5.

1/6

C

Sri M.Narasanna,B.A.,
President, District Board,
East Godavari District,
Camp: Rajahmundry.

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

19

~~33~~ 35

D.Dis.7853-DB-59 dated, 5-7-50.

ASSISTANT SECRETARY
19084
16 JUL 1950
EDUCATION DEPT.

Sir,

Sub:- Elementary Education- Grant under Section 37 of the M.E.E. Act - refund of.

Ref:- Government Memo No.673-C/50-8 Edn. Dated, 12-5-1950. 623 ante

---

The sum of Rs.73,213-15-0 (Seventy three thousand two hundred thirteen and annas fifteen only) ordered to be refunded was remitted into the Treasury vide chalan No.184 dated, 28-6-50 to Provincial funds to XXVI Education - E- Grant - Recoveries - Overpayments.

MNarasanna 6/7/50

President, District Board.

GM/5-7-50.

34

Edn. (C)

The reply from the P.D.B., N.A. & Tanjore is awaited. This may l.o. till 10.8.50.

NL
18.7.50

18/7

19/7/50

C

(20)

37

Local Administration Department.
From
Sri M. Ramachandra Reddiar,
President, District Board,
North Arcot, Vellore.

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

D.Dis.No.13377-50 dated 26th July 1950.

ASSISTANT SECRETARIAT
7 AUG 1950
22718
EDUCATION DEPARTMENT

Sub: AUDIT--Audit Report--1948-49--Refund of excess Government equivalent contribution--Fact--Intimated.
Ref: Government Memorandum No.673-C-50 dated 12.5.1950.
9 Education

ooOoOoo

A sum of Rs.10,567-12-0 being the excess Government equivalent contribution has been refunded to the credit of ~~Provident~~ Provincial Funds in chalan No.280 dated 21.7.1950 into the Vellore Huzur Treasury.

M. Ra
PRESIDENT. 4/8

ms.2/8.

2/8

Copy to the Inspector of Local Fund Accounts, Vellore.
Copy to G8.

North Arcot District Board

Realisations in 48-49(Fasli 1358)Gross.Rs.5,33,460/-

REFUNDS:

Fasli 1354 . Rs.5,808
1355 Rs13,526
19,334
1356 10,395
Total refunds. 29,729.

Net amount credited to Elementary Education Funds.
Rs.5,03,731/-

CONTRIBUTION:

Realisation/24 pies. in a rupee (Gross)@ Rs.5,33,460/-

Contribution at 4 ½ pies. -do- Rs.1,00,023-12-0

SUBSIDY: ALREADY PAID FOR FASLI 1354 and 1355

At 12 pies in a rupee. Rs.19,344.

At 4 ½ pies..-do- Rs.7,250-4-0. — ⓐ

SUBSIDY ALREADY DRAWN FOR FASLI 1356.

At 14 pies in a rupee. Rs.10,395-0-0
" 4 ½ pies in a rupee. Rs.3,341-4-0. — ⓑ

Total excess grant drawn (a & b) Rs.10,591-8-0

Net Grant due for '48-'49. Rs.1,00,023 12 0
~~Subsidy~~ minus 10,591 8 0
89,432 4 0

Grant already sanctioned for 48-49 Vide G.O.Rt.41
Edn dated 11-5-49. Rs.1,00,000/- Ⓔ

Excess to be refunded. Rs.10,567-12-0.

(True copy) N.Balasubramanian
Superintendent
Office of the Examiner of L.F.
Accts. Madras.

NELLORE DISTRICT BOARD.

1. Amount of gross proceeds of Education cess realised and credited to Elementary Education Account of the Nellore District Board during 1948-49	Rs.4,81,780/- (at 22 pies in the rupee of land revenue)
2. Amount of contribution paid by Government for 1948-49, calculated at $3\frac{3}{4}$ pies in the rupee of land revenue.	$\frac{4,81,780 \times 15}{4 \times 22}$ Rs.82,122/-

(G.O.No.304 Edn dated 6-2-50)

C

3. Amount of education cess ordered by Collectors to be recovered for Faslis 1357 and 1358 on which no contribution would be due. ...Rs.1,43,735/-

4. Net amount of Edudation Tax on which contribution is due.

Rs.4,81,780
- 1,43,735

Rs.3,38,045

5. Amount of contribution due to the local body ,as arrived at in audit. ....$\frac{3,38,045}{22} \times \frac{15}{4}$

Rs.57,621/-

~~6. Excess refundable to Government. Rs.82,122 - 57,621~~

..~~Rs.24,501/-~~

ms/24-4

(True copy) N Balasubramanian
Superintendent
Office of the Examiner of
L.F. Accts. Madras.

23 B

EXTRACT of Para 5 of Audit report on the Elementary Education Fund Accounts of the District Board, Tanjore for the year 1948-49.

--OO--

5. EDUCATION CESS--EXCESS CONTRIBUTION DRAWN FROM GOVERNMENT

Education cess was levied at the rate of 6 pies in the rupee of land revenue upto the end of Fasli 1356 i.e. upto 30-6-47 and it was increased to 10 pies in the rupee from Fasli 1357 i.e. from 1-7-47. Education cess for Fasli 1357 would appear to have been credited at 6 pies in the rupee in 47-48. Based upon the actuals realised in the year 1947-48 a sum of Rs.2,05,844-4-0 was credited in 48-49 towards the contribution under section 37 of the Elementary Education Act.

In the year 1948-49 a sum of Rs.2,17,670/-was credited towards arrear of Education cess for Fasli 1357. Presumably it represented the difference due on account of the increase by 4 pies in the rupee. During the year 1948-49 a sum of Rs.4,35,897/-was credited towards Education cess besides the arrears due for Fasli 1357 referred to above. Based upon the actual amount credited in 48-49 a sum of Rs.2,45,087-10-0 was claimed as equivalent Government contribution and this amount was sanctioned in G.O.Ms.No 3801 Education dated 12-12-49 and credited to the Elementary Education Funds on 22-12-49. Thus a sum of Rs.4,50,931-14-0 was drawn as contribution for the years 1947-48 and 48-49. But the contribution actually due for the years 1947-48 and 48-49 was only Rs.3,88,974-6-0. Thus there was an excess drawal of grant to the extent of Rs.62,137-8-0 as detailed below, which would need to be refunded to Government.

(F)

		Rs.	a.	p
Arrears due to the period prior to the abolition of Taluk Boards credited in the year 1947-48		8	10	0
Education cess due from 1-4-47 to 30-6-47 at 6 pies in the rupee and credited in 1947-48		83,520	0	0
-do- 1-7-47 to 31-3-48 at 10 pies.	Rs.2,48,550			
-do- 1-4-48 to 31-3-48. ..	Rs.6,53,567			
		902,117	0	0
Credited in 1947-48 and 48-49		985,645	10	0

2/ 10 43

Contribution due from Government.

	Rs.		
For the arrears prior to the abolition of the Taluk Board equal amount.	Rs. 8	10	0
-do 1-4-47 to 30-6-47 at 3¾ % pies in the rupee.	52,200	0	0
-do- 1-7-47 to 30-9-49. -do-	3, 38,293	14	0
	3, 90,502	8	0
LESS Proportionate amount of refund of Rs.2,733/-being the excess Education cess collected in 46-47 and refunded in 1947-48	1,708	2	0
	3,88,794	6	0

Contribution sanctioned by Government.

	Rs.		
For 47-48 G.O.No.Ms.775 Edn dated 9-12-48	Rs. 2,07,543	12	0
LESS: Refunded in G.O.Ms.No.775 Edn dated 18-3-49 as per the audited grant statement for the year 1947-48.	1,699	8	0
	2,05,844	4	0
For 48-49.G.O.Ms.No.3801 Edn D/12-12-49.	2,45,087	10	0
	4,50,931	14	0

Excess refundable to Government. Rs.62,137-8-0

(F)

(True Copy)

N Balasubramanian
Superintendent
Office of the Examiner of
L.F Accts

4,50,931-14-0
3,88,794-6-0
62,137-8-0

Cc
24/10/50

44

(24)

Edn (C) Department

68
22/9

Memo No. 673 C-13 Edn dated 27.9.50

Sub: Education tax - Contribution for 1948-49. Excess payment - Recovery.

The Government observe that in-spite of the orders in Government Memo No. 673 C/50-10 / 673 C/50-10 dated 15.3.50 / 12.5.50 the Presidents of the President District Board Bellary / Tanjore has not yet ~~refunded~~ reported whether the excess contribution of Rs 18.0.0 / 62137.8.0 drawn in respect of education tax adjusted during 1948-49 was refunded. The Accountant General is requested to recover the amount by adjustment against the subsidy payable to the District Board if the amount

11/f

To
The President
Dt Board Bellary ✓
Tanjore ✓
The A.G. ✓
The Ex. L.F.A.

d/d 5/10

mc 27/9

45 2

amount has not already been refunded

2/25/9

27/9/50

L.F 10027
14.2.50

(25)

EXAMINER'S OFFICE.

SUBJECT: Education Tax - Statement - supplemental.

Reference: Education Memorandum No. 1779/50-1D, Education, dated 11-3-1950.

ASSISTANT SECRETARY
15 MAR 1950
2317
EDUCATION DEPARTMENT

The particulars of education tax relating to the remaining municipalities were furnished in the statement attached to this department letter L.F. 9868 dated 9-3-1950.

2. A supplemental statement showing the education tax realised by the Mathurai and South Kanara District Boards for 1948-49 is herewith enclosed.

3. Information in respect of the Nilgiris District Board will be furnished, as soon as particulars are received from District Inspector of Local Fund Accounts, who has been specially reminded.

ENCL:
One.

Deputy Examiner of Local Fund Accounts.

14/3

To
The Secretary to Government,
Education Department,
Madras.

11+5: 21.

1948-49.

Name of local body.	Proceeds of education tax.		
	Rs.	as.	ps.
1) Mathurai District Board.	91,048	12	0
2) South Kanara -do-	67,783	5	0

118

.50 (27) 5

EXAMINER'S OFFICE.

SUBJECT: EDUCATION TAX - realised - 1948-49 - Statement furnished.

A statement showing the education tax realised by local bodies for 1948-49 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 District Inspectors of Local Fund Accounts:

Sd/ x x x
DEPUTY EXAMINER OF LOCAL FUND ACCTS.

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

Name of District	Name of Municipality or District Board.	Proceeds of education tax.	Remarks.
(13) 1. Ramnad	Ramnad District Board	1,16,775 0 0	
	Municipalities.		
2. Anantapur	1. Anantapur	6m516 11 6	
	2. Hindupur	11,841 0 0	
3. North Arcot	3. Tirupathur	4,860 0 0	
	4. Vellore	17,211 15 0	
	5. Walajapet	2,163 13 2	
4. South Arcot	6. Cuddalore	9,206 4 11	
	7. Villupuram	6,405 1 11	
5. Bellary	8. Adoni	4,681 2 10	
	9. Bellary	13,078 7 1	
6. Chingleput	10. Chingleput	4,138 15 1	
	11. Kanchipuram	18,608 7 8	
	12. Tiruvellore	2,668 3 0	
7. Chittoor	13. Chittoor	10,852 11 6	
8. Coimbatore	14. Coimbatore	70,792 10 2	
	15. Dharapuram	4,815 0 6	
	16. Erode	18,504 15 8	
	17. Pollachi	9,476 14 2	
	18. Tiruppur	22,945 4 7	
	19. Udamalpet	9,187 11 9	
9. Cuddapah	20. Cuddapah	6,447 14 0	
	21. Predatore	7,393 4 4	
10. West Godavari	22. Ellore	16,640 0 0	
	23. Palacole	6,476 3 2	
	24. Bhimavaram	Nil	
11. Kurnool	25. Kurnool	7,126 6 10	
	26. Nandyal	7.069 0 0	
	27. Bodinayakanur	4,627 7 4	
12. Mathurai	28. Dindigul	16,473 8 3	
	29. Kodaikanal	4,321 1 3	
	30. Mathurai	1,15,055 3 0	
	31 Palni	10,467 4 0	
	32. Periakulam	5,164 10 0	
13. Malabar	33. Cannanore	9,403 6 0	
	34. Tellicherry	9.032 2 10	
14. The Nilgiris	35. Coonoor	9,702 0 11	
15. Ramnad	36. Devakottai	6,356 8 1	
	37. Karaikudi	16,001 4 3	
	38. Sivakasi	13,584 12 2	
	39. Srivilliputhur	5,484 3 0	
	40. Virudhunagar	14,585 12 7	
16. Salem	41. Salem	58,415 7 2	
17. Tanjore	42. Rasipuram	131 10 0	
	43. Mayuram	7,101 5 9	
	44. Negapatam	11.041 3 4	
	45. Tanjore	15,106 0 3	
	46. Tiruvarur	5,907 7 7	
18. Tiruchirapalli	47. Karur	10,2[illegible]7 7 3	
	48. [illegible]	7[illegible] 10	

Tinnevelly 60. Palayamcottai 8,642 11 3

?

Edn (D)

Extract of LF No: 9868 Dt 9-3-1950 from the Examiner of Local Fund Accounts, to the Secretary to Government, Education Department.

Sub: Education Tax - Realised - 1948-49 - Statement - Supplemental - Furnished -

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~~Letter~~

In Continuation of this office, Lr. F. 9787 Dt 6-3-1950 a Supplemental Statement Shewing the education tax realised by Local bodies for 1948-49 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 of Local Fund Accounts who have been specially

P.T.O

53

Reminded.

x x x x x

Deputy Examiner of Local Fund Accounts

304 B

Name of local body	Receipts of Education tax in 1948-49 [illegible] contribution
Tiruchirapalle Dt Bd	Rs 76,337-1-1 - The amount due on the cess on Royalties and arrears of cess is not included for want of details of rates of collection of the cess on Royalties etc.
Malabar Dt Bd Malabar Dt.	Rs 60,641-5-0.

/true copy/

Rajal Sharma

Superintendent

KR
16.3.50

Special — (To be typed)
Draft I

54

E. & P. H. Dept. (B2) (29)

Sub:- SUBSIDY - Government contribution in respect of Education tax realised in 1948-49 - Payment to the District Board - South Kanara - Ordered.

Ref:- From the Special Officer, Dt. Bd.,
From the Examiner of L.F. Accts No. 10027d/142/50.
From the D.P.I., Read also G.O. ~~Ms~~ No. 42 Edn. dated 11.5.49.
~~G.O. (Ms)~~ Memo. No. 2317C/50-2 Edn., dated 18.3.50.

67783
6[illegible]665
118

Sanction is accorded to the payment in the current year to the Dt. Bd., South Kanara of a sum of Rs. 118 (Rupees one hundred and eighteen only) ~~only)~~ ~~towards~~ being the balance of the Govt. contribution under section 37 of the Elementary Education Act, 1920 in respect of the Education tax realised in the area of the Dt. Bd., South Kanara in 1948-49.

2. The Accountant-General is requested to place the amount at the disposal of the Dt. Bd., South Kanara. The ~~S.O.~~ President should present the necessary bill at the Treasury to obtain the payment of the amount or to have it adjusted.

p.t.o.

55

- 2 -

3. The expenditure will be met from the appropriation under "37 - 1. Education - Primary - Grants to Local Bodies for Primary Education - A. Local Bodies -I. Ordinary areas - (i) Excluding Post-war Reconstruction - 1. Grants under section 37 of the Act viii of 1920 - Voted" in the B.E. for 1949-50.

WR. 17.3.50 .. 17/3/50

OM 17/3/50

To

The ~~S.O.~~ President, Dt. Bd., South Kanara ✓
The D.P.I. ✓
The A.G. (thro Fn) ✓
The Exr. of L.F, Accts. ✓
2/s.c.

O/c

Despatched
WR. 17/3/50

Special - (To be typed) Draft II

30

Spl

Education Deptt. (C)

Memorandum No., 2317 C/50-3, Edn, dated 18.3.50

Sub:- Education tax - contribution for 1948-49 - Dt. Bd., Tiruchirapalli - Adjustment.

Ref:- From the Examiner of L.F. Accts. No., 9868 dated 9.3.50.

Read: G.O. No. 3940 Edn, dated 23-12-49.

p.74.

at (L)

— : —

It has been reported that against a contribution of Rs. 77547-8-0 sanctioned to the Dt. Bd., Tiruchirapalli in the G.O. cited, only a sum of Rs. 76337-1-0 is due with reference to the audited figures of Education tax. The P.D.B., Tiruchirapalli is requested to refund the excess amount of Rs. 1210-7-0 (Rupees one thousand two hundred and ten & annas seven) into the Treasury & report the fact to Govt.

77547-8-0
76337-1-0
1210-7-0

Despatched
18/3/50

To
The P.D.B., Tiruchirapalli. ✓
" Examiner of L.F. Accts. ✓
2/s.c

WR. 17.3.50 17/3

OM 17/3/50

57

~~2~~ 58 ③① Examiner's office. ~~13~~

The gross proceeds of Education tax actually credited to Malabar District Board Elementary Education funds account during 1948-49 was ₨.404,275/5/0 Equivalent contribution calculated on this amount comes to ₨.60,641-5-0 only. A sum of ₨.1,85,355/- being the tax due for the months of January, February and March'49 and a sum of ₨.53055/- being the arrears of tax due for fasli 1357, making up a total of ₨.238,410-0-0 have been excluded for purposes of equivalent contribution from Government as it was credited to the Elementary Education funds account of the District Board only on 4-4-49 i.e. after the close of the year. In the Special Officer's letter to Government dated 2-5-49 leading to the issue of G.O. No.1871 Mis. Education dated 7-6-49 in which a contribution of ₨.100,000/- was sanctioned, he appears to [illegible] taken credit for the entire sum of ₨.642,685/- against ₨.404,275/- actually credited to account within the year.

8716

(M)

ASSISTANT SEC
26 APR 1950
EDUCATION D

4/17450

Education Deptt. U.O.

Examr U.O. 539-1
20-4-5

Education Deptt (C)

Memo. No. 2317 C/50-7, Edn, dated 2.5.50

7/37

Sub:- Education tax – contribution for 1948-49 – Dt. Bd., Malabar – Adjustment.

Ref:- From the Examiner of L.F. Accts. No. 9868 dated 9.3.50 & W.B. No 539 dated 20.4.50.
Read also G.O. No 1871 d/7-6-49.

p 7-8 cb & p 13 cb

ak (M)

— x —

It ~~has been~~ is reported that against a contribution of Rs 1 lakh sanctioned to the Dt. Bd., Malabar in the G.O. ~~cited~~ read above, only a sum of Rs 60,641-5-0 is due with reference to the audited figures of Education tax.

ak 5-2-6 (M)

p 13 y

The President, District Board, Malabar, is requested to refund the excess

(P.T.O:-

16

61

amount of Rs. 39,358-11-0 (Rupees thirty nine thousand three hundred and fifty eight and annas eleven only) into the Treasury at a very early date & report the fact to Govt.

27.4.50

27.4.50

28/4/50

1,00,000-0-0
60,641-5-0
39,358-11-0

4/5

To

The P.D.B., Malabar.

The Examiner of L.F. Accts.

(2/S.C.)

C 62 32 17

D.Dis.6846/50 dated -5-50.

District Board Office,
Tiruchirappalli.

ASSISTANT SECRETARY
MAY 1950
EDUCATION DEPARTMENT

60433

From

Sri P.B.K. Raja Chidambaram, President,
District Board, Tiruchirappalli.

To

The Secretary to Government,
Education Department,
Fort Saint George, Madras.

Sir,

Subject: Education tax- Contribution for 1948-49-- District Board - Tiruchirappalli- Refund of Rs.1210/7/0-- Intimated.

Reference: Government memorandum No.2317 C/50-3 dated 18/3/50.

The excess amount of Rs.1,210--7--0 (Rupees one thousand two hundred and ten and annas seven only) has been remitted into the treasury (Imperial Bank of India, Tiruchirappalli) to the credit of Provincial funds on 29/4/50.

Raja Chidambaram
PRESIDENT.

sc. 565/50.p.

8/5

63

C 64 (37) 19

Ref. G.1. 23754/50

Malabar District Board's Office,
Kozhikkode, Dated 25th May 1950.

ASSISTANT SECRETARY
31 MAY 1950
EDUCATION DEPARTMENT

From

Sri K.A. Mukundan, B.A.,
President.

To

The Secretary to the Government of Madras,
Education Department,
Fort St. George, Madras.

13201

Sir,

Sub: EDUCATION - Elementary - Education tax contribution for 1948-'49 - Malabar District Board - Excess refund.

Ref: Govt. Memorandum No.2317-C/50-7 Edn. Dated 2nd May 1950. pp15-16 cc

-.-.-.

In their order cited above Government have ordered the recovery from this District Board of Rs. 39,358-11-0 being the excess amount of contribution drawn for 1948--'49. In this connection I invite attention of the Government to the representations contained in my Ref. G.1. Perl. 6/50 dated 12-4-1950, and G.1-23754/50 dated 1-5-1950 and the orders issued in G.O.Ms. No. 1445 Edn. dated 8-5-1950. Orders sanctioning the subsidy for the maintenance of the Elementary Schools for 1950--'51 referred to in para 4 of the G.O. have not yet been received. As the Board is experiencing much difficulty for want of funds in the Elementary Education account for disbursing regularly the salaries etc. of the Elementary School teachers, I request that the Government may be pleased to adjust the recovery when the subsidy is sanctioned.

N/A put up

Mukundan
29/5
President.

pa. 27.5. [illegible] 27/5

Education Department (C)

Memorandum No, 2317 C/50- 8, Edn, dated 7.6.50.

9/8/6

Sub:- Elementary Education - Education tax - Contribution for 1948-'49 - Malabar District Bd., - ~~Excess~~ refund. of excess

Ref:- From the President, District Bd., Malabar, No,G.~~1235x~~1.23754/50, dated 25-5-'50

p19 c.f.

***

pp.15-16 c.f.

In the circumstances expalained, the Govt. permit the President, District Board, Malabar to refund the amount of Rs.39,358-11-0 (being the excess amount of contribution drawn for 1948-'49) into the Treasury as soon as the subsidy due to the Dt.Bd. for the maintenance of Ele. Schools for 1950-'51 is disbursed this year.

9/6.

3.6.50 5/6 6/6/50

To

The P.D.B.,
Malabar.
The Examiner of
L.F.Accts.

(36)

Malabar District Board's Office,
Kozhikode, dated 25th Aug. 1950.

Ref.G.1.23754/50.

From

Sri K.A.Mukundan, B.A.,
President.

To

The Secretary to Government,
Education Department, Madras.

ASSISTANT SECRETARY
1 SEP 1950
26178
EDUCATION DEPARTMENT

Sir,

EDUCATION- Elementary- Education tax- Contribution for 1948-49- Malabar District Board - Excess drawn- Refunded.
Memorandum No.2317-C/50-8, Education, dated 7-6-1950 of the Government of Madras, Education Department.

The amount of Rs.39,358-11-0 being the excess contribution drawn for 1948-49 by this district board has been refunded to Provincial Funds on 18-8-1950 in the District Treasury at Kozhikode as per Provincial chalan No. 1957 dated 18-8-1950.

29/8

President

Kns/29/8/-.

29/8

C.No. 2317/50.

(37) Education Deptt. (C)

Sub: Education tax – Realised by Dt. Bds. in 1948-49.

Ref: 1) From the Examiner of L.F. Accts. No., 10027, dated 14.2.50.

2) From the Examiner of L.F. Accts., No., 9868, dated 9.3.50.

The Examiner of Local Fund Accounts has furnished a statement in respect of the Education tax realised by Dt. Bds. Madurai, South Kanara, Ramnad, Tiruchirapalli & Malabar. As regards the Dt. Bds. Madurai & Ramnad the amounts due to ~~realised by~~ them have already been paid. Hence no action is called for now.

2/- In the case of Dt. Bd., South Kanara a further payment have to be made in the current year. as a ~~of a~~ sum of Rs 118/- is still due to the Board as per the statement furnished by the Examiner. A draft memo. is submitted for approval.

3/- As regards the Dt. Bd., Tiruchirapalli against a sum of only Rs. 76337-1-0 admissible as per the audited figures furnished by the Examiner, an amount of Rs. 77547-8-0 have already been paid to the Bd. The excess amount of Rs. 1210-7-0 will have to be recovered now. A draft memo. is submitted for approval.

4/- In the case of the Dt. Bd., Malabar the Examiner has reported that a contribution of only Rs. 60,641-5-0 is due to the Bd. From the report received from the P.D.B., Malabar it will be seen that the income of Education tax at 30 pies in the rupee of land revenue was ~~is~~ Rs. 6.43 lakhs. On this basis the contribution payable at the rate of 4 1/2 pies will work out to Rs. 96,000/-. It is not clear how the Examiner has arrived at this figure

p1 c.b

pp 1-7 c.f
Good (C) & (K)

67783
67965
118 Good (H)

A3 from p1 to p3 c.f.
Draft I

Good (L)

77547-8-0
76337-1-0
1210-7-0

p8 c.f

p.8 c.f.

Draft II

(M)
p8 c.b.
p10 b (M)

[P.T.O.]

2/

C C EA

Rs. 60,641-5-0. He may first be consulted w.o. ~~first~~ as to how ~~the~~ has figure has been worked out ~~after~~ before ordering such a large recovery ~~as~~ of Rs 40,000/-.

5/- The file may be sent to Finance for acceptance of the draft Memos re payment. They may also be requested to treat the case as special, as the payment of subsidy is involved in the current year. After issue of the ~~Memos~~ memoranda/ the file may be ~~marked~~ sent w.o. to the Examiner of L.F. Accts for remarks (in regard to para 4 above.

A

W.L. 17.3.50. 17/3

17/3/50 Finance

Edn. W.O.
2317 C/50-1
18.3.50.

Fin (Exp-A)..

Note on pp 1-2 above may be perused and the draft accepted.

2. In the case of Malabar Dt. Board, ~~the~~ the advance grant, it seems, should have been limited to the amount strictly admissible according to the collection of tax then reported. However, this Dept. may agree to the recovery of the excess payment being ordered on ~~actual~~ receipt of the Examiner's remarks - see para 4 on pp 1-2 above and 'A' above.

B. Edn 18.3.50

K.S. 17.3.50.

ASSISTANT SECRETARY TO GOVERNMENT
18 MAR 1950
19336 EA
FINANCE DEPARTMENT

18.3.50

Cf. K. on p6 of G.O. No. 1871 Edn. 7-6-49.

Edn will no doubt let this Dept. see again on this point on receipt of the Exr's remarks.
18.3.50

Fin U.O. 19336 Exp.A-1
18.3.50

Edn. Deptt (C)

EXAMINER OF LOCAL FUND ACCOUNTS
3640
20 APR 1950

The draft Memo's may now issue. After issue the file may be sent to Examiner w.o. for remarks in regard to para A above.

18/3/50 Examiner of L.F. Accts (M)

W.L. 18.3.50

ⓧ Issued.
Edn. W.O.
2317C/50-A
18.3.50
(with Grant) (M)

EXAMINER OF LOCAL FUND ACCOUNTS
539
21 MAR 1950
MADRAS

C EA 3

(38)

Edn. (C) Deptt.

[Issued as U.O. No 2317C/50 d/ 18.3.50]
[From the Examiner of L.F. Accts No 539d/20A/50]

— x —

From the ~~letter of~~ the Examiner's ~~as~~ note on page 13 cf ~~L.F. Accounts cited~~ it will be seen that the President, Dt. Bd., Malabar while claiming a subsidy of 1.20 lakhs against the contribution payable under section 37 of the Elementary Education Act for the year 1948-49, has taken into account the sum of Rs. 2.38 lakhs also being the tax due for the months of Jan., Feb. & March '49 and the arrears of tax due for Fasli 1357, which should have been excluded for purposes of contribution as it was credited to the E.E. Fund Account only after the close of the year. Hence a recovery of Rs ~~60~~ 39,358-11-0 being the excess subsidy paid should be made now. A draft memo. is submitted for approval. The file may ~~again~~ be sent to Finance w.r.t. the remarks of A.S. on page 2 ante.

p2 ante
p13 cf
p w cf
p106 (M)
(only Rs 1 lakh was sanctioned) at (M)

4,04,275
2,38,410
6,42,685

1,00,000-0-0
60,641-5-0
39,358-11-0

W.L. 27.4.50.
R.Y. 27.4.50.

28/4/50 Finance (EA)

Edn. W.O.
2317C/50-B
29.4.50

ASSISTANT SECRETARY TO GOVERNMENT
29 APR 1950
30815 EA
FINANCE DEPARTMENT

(Previous minutes on page 2 above). The Examiner's note on p. 13 cf. and the notes above may be perused - The draft memo below may be accepted.

K.G. 1.5.50
K.K. 1.5.50.

B. Edn. 1.5.50
Issue
2/5/50

Fin U.O. 30815 EA-1
1.5.50

ASSISTANT SECRETARY
2 MAY 1950
9568
EDUCATION

6

5

(39)

Education Department (C)

From the Exr. of L.F. Accounts No.9787, dated 6-3-1950

The Examiner of Local Fund Accounts has furnished figures of education tax with reference to which contributions are payable from Provincial funds to district boards ~~for~~ in 1949-50 under Sec. 37 of the Ele. Edn. Act. The figures furnished by him relate to 16 district boards. Particulars in respect of the remaining district boards may be awaited.

South Arcot. 1
Coimbatore 2
Tiruchirapalli 3
Kurnool 4
Anantapur 5
Cuddapah 6
Guntur 7
Kistna 8.

2. As regards the sixteen district boards for which information is available no action is called for in respect of 8 district boards as the contributions already paid are reported to be due to them.

(X)
1. Chingleput
2. Chittoor
3. Bellary

3. In the cases of district boards (X) noted in the margin contributions already paid are reported to be in excess of those due to them. The excess payment may now be ordered for recovery. ~~A draft Memo is~~ Drafts are submitted. for app.

4. In the case of district board~~s noted in the margin~~ Visagapatnam an ~~annual~~ addl contribution of Rs. 678-0 is still due. As the old Board has been bifurcated into two new boards, Vizag North and South, the balance of the contribution due may be disbursed to the two new Boards in equal shares. A draft order is submitted for approval.

§
Nellore
East Godavari
North Arcot

G.O. at (C)
p. 2 CF at (D)
p. 5 CF (E)

5. In the case of the district boards noted in the margin § the Examiner has reported that a portion of the contribution already sanctioned may be recovered. It is not clear how the recovery arises. From the particulars of tax furnished by the P.D.Bs. the contributions due have been calculated and sanctioned by the Govt. The Examiner may be requested to explain in more detail (with working sheet) how the recovery proposed by him arises in these cases.

p. 2 CF

6. In the case of District Board, Tanjore, The Examiner has reported that a contribution of

63

Rs.3,88,794 is due against an amount of Rs.245087 sanctioned. It is not clear how a further payment is necessary. According to the P.D.B. a sum of Rs.6,53,567 was realised by the Dt. Bd. during 1948-49 at the rate of 10 pies in the rupee of land revenue. The contribution ~~was paid upto~~ payable at the rate of 3¾ pies. The amount worked out is Rs.2,45,087. It is not clear how a sum of Rs.3,88,794 has been recommended by ~~him~~ the Examiner. The file may be sent to him u.o. for remarks after issue of the draft order and memoranda.

The Finance Dept. may see the draft order also.

ASSISTANT SECRETARY
15 MAR 1950
EDUCATION DEPARTMENT

ASSISTANT SECRETARY TO GOVT.
11 MAR 1950
17440 EA
FINANCE DEPARTMENT

11/3/50

11/3/50 Finance

Fin (Exp A).

Edn. U.O. 673 C/50-1
11-3-50

Note on pp 1-2 above and the drafts below may be perused. (The figures are not susceptible of check in Finance)

14.3.50.

B
14.3.50 Edn.

2256

Fin U.O. 17440 Exp A 1
14.3.50

Education Department (C)

The drafts below may now issue. After issue the file may be sent to the Examiner u.o. for remarks

4 drafts.

15.3.50.

15/3

15/3/50

Examiner of L.F. Accts (ai) ⊕ Issued.

Office of the Examiner of
Local Fund Accounts, Madras.
....

Education U.O;
673 C/50-6, Edn.
15-3-'50

EXAMINER OF LOCAL FUND ACCOUNTS
535
20 MAR 1950
MADRAS

Details relating to the amount of education tax collections relating to the Nellore, East Godavari and North Arcot district boards referred to in paragraph 5 of the notes above are furnished below: -

NELLORE DISTRICT BOARD: The gross realisation from education cess was Rs.4,81,780/-. In working out the realisations on which contribution is due, the sum of Rs.1,43,735/- being the cess realting to Faslis 1357 and 1358 ordered to be refunded by the Collector was taken into account. A sum of Rs. 57,621/- was accordingly reported in L.F.9504 d. 25.2.50 as the proceeds of education tax for 1948-49 on which equivalentcontribution is due. Acopy of the working sheet showing how the figure reported was arrived at is placed below. As however the refund was not actually made in 1948-49 a recovery of the equivalent contribution paid need not be insisted on and necessary adjustments may be made in the year in which the amount is actually refunded.

pp1-27

b3
at (W)

40

EAST GODAVARI DISTRICT BOARD: The total education cess realised during 1948 - 49 is Rs.10,24,995/-. The East Godavari District Board was levying education cess at a rate less than 3¾ pies in the rupee of land revenue prior to 1941 and during 1948 - 49 the levy was at the rate of 21 pies. According to the orders in G.O.No.530, Education, dated 6th April 1945 contribution may be payable at 3¾ pies in the rupee. The equivalent contribution at the above rate comes to Rs.1,83,034/13/- $\left(\frac{10,24,995 \text{ X}15}{4 \text{ X } 21}\right)$

ASSISTANT SECRETARY
29 APL 1950
EDUCATION DEPT.

NORTH ARCOT DISTRICT BOARD: Asum of Rs. 89,432/. was reported in L.F.9787 dated 6.3.50 as the proceeds of education tax for 1948-49 on which equivalent contribution is payable by Government. Acopy of the working sheet in support of the calculations is attached.

at (W)

2. In regard to the Tanjore District Board referred to in paragraph 6 of the U.O. notes a sum of Rs. 3,88,794/6/- or Rs.3,88,794/- was reported in L.F.9504 d. 25.2.50. The information that the figures included those relating to 1947-48 also was omitted to be furnished by oversight. A copy of paragraph 5 of the audit report on the Elementary Education Fund Accounts of the Tanjore District Board for 1948-49 furnishing details regarding the amount of education tax collected, the amount of contribution drawn from Government for the years 1947 - 48 and 1948 - 49 and the excess amount of contribution to be refunded to Government by the District Board is placed below.

at (W)

27/4/50.

EDUCATION DEPARTMENT U.O.

Examr U.O. 535-1
28.4.50.

9210

Edn. Deptt (C)

Please see the remarks of the Examiner above. He has furnished the details with working sheets in support of the recovery of excess contribution made in regard to the payment in 1949-50 under Sec. 37 of the E.E. Act in respect of the Dt. Bds. Nellore, East Godavari, North Arcot & Tanjore. They are noted on below:.

at (W)

Nellore :- The Examiner has suggested that the recovery need not be insisted as the refund was not actually made in 1948-49 & that necessary adjustments may be made in the year in which the amount is actually refunded. Hence the recovery may be ~~dropped~~ deferred for the present.

A

East Godavari Dt :-

Against a contribution of Rs 1,83,034-13-0 admissible as sum of Rs 2,56,248-12-0 was sanctioned in G.O. No 1260 Edn 25-4-49 to the Dt. Bd., East Godavari towards the Govt. contribution in respect of Edn. tax. The excess amount of Rs. 73,213-15-0. ⓧ will have to be recovered now. A draft memo is submitted for approval. Draft I

2,56,248-12-0
ⓧ 1,83,034-13-0
73,213-15-0

North Arcot Dt :-

As against the contribution of Rs 89,432-4-0 admissible as per the working sheet (vide page ⓦ) ~~[illegible]~~ a subsidy of Rs 1 lakh was sanctioned to the Dt. Bd. The excess amount of Rs 10567-12-0. will have to be recovered now. A draft memo. is submitted for approval. Draft II

p/ⓦ
1,00,000-0-0
ⓧ 89,432-4-0
10,567-12-0

Tanjore :-

Pl. see the statement furnished by the Examiner at ⓦ. The excess amount to be refunded by the Dt. Bd. is Rs 62,137-8-0. A draft memo. is submitted for approval. Draft III

May be sent to Finance for acceptance.

WL.
2.5.50

Rh
4.5.50.

5/5/50

Finance (Edn) wo

Fin (EA) 60921 ... 673 c/50-8

5.5.50

(Previously seen in finance onp. above)
The notes of the Exr. and Edn onpp 2-4 above and the drafts below may be perused.

10.5.50 Edn

7.5.50

Fin. U.O. 32793 EA.
10.5.50

ASSISTANT SECRETARY TO GOVERNMENT
32793
6 MAY 1950
DEPARTMENT

ASSISTANT SECRET
11 MAY 1950

9 Ⓐ Edn (C) Deptt

The drafts may now issue

WL,
11.5.50

Rh
11.5.50

12/5/50

~~Note~~: This file relates to the question of final adjustment of Contribution in respect of education tax realised by District Boards during 1948-49. The President, District Boards, Bellary and Tanjore have been asked to refund the excess contributions drawn for 1948-49 and to report the fact to government. No reports have so far been received in spite of reminders. The Accountant General may be asked to recover the amounts due by adjustment against the subsidies payable to the District Board. A draft Memo is submitted. After issue the files may be recorded.

MC.
25/9

25/9

27/9/50

G.O. No. 2783 Edn of 6.10.50

Subsidy - Govt contribution in respect of Edn tax realised by Dt Bds during 1948-49. Final adjustment - orders passed.

1-C Ac I (42)

From
Sri V.Nadimuthu Pillai, M.P.,
President, District Board,
Tanjore.

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

Rc.No.E.1. 15664/50 dated 9-10-50.

Sir,

Sub: EDUCATION TAX - Contribution for 1948-49 - Excess payment - Tanjore District Board - Recovery.
Ref: Government Memorandum No.673-C 13 Education dated 27-9-50.

E/1044-45CF

ASSISTANT SECRETARY
32704
21 OCT 1950
EDUCATION DEPARTMENT

***

The sum of Rs.62,137-8-0 refundable to Government has been deducted from the total amount of Rs.1,48,600 being the education cess due to this Board for the months of July and August 1950 and the bill preferring claim for the net amount of Rs.86,462-8-0 to be credited to this Board's account sent to the Treasury Officer, Tanjore is pending adjustment. The date of adjustment of the sum of Rs.62,137-8-0 to the credit of Provincial funds will be intimated on receipt of reply from the Treasury Officer who has been/reminded for early adjustment.

V. Nadimuthu

PRESIDENT.

4/23.10.50

C 3

43

From
Sri V.Nadimuthu Pillai, M.P.,
President, District Board,
Tanjore.

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

ASSISTANT SECRETARY
EDUCATION DEPARTMENT
38765
14 NOV 1950

Rc.No.El.15664/50 dated 8-11-1950.

Sir,

Sub:- EDUCATION TAX - Contribution for 1948-49 - Adjustment of.
Ref:- Government Memorandum No.673-C/50-10, Education, dated 12th May 1950 and Government Memorandum No.673-C/13, Education dated 27-9-1950.

E/P29 CF

E/1044-45 CF

***

The sum of Rs.62,137-8-0 being the excess amount of contribution paid during the years 1947-48 and 1948-49 towards the Government contribution in respect of Education Tax realised by the District Board has been refunded to Government in chalan No.100 dated 28-10-1950 of the Huzur Treasury,. Tanjore.

PRESIDENT.

VG.10/11.
20/11

~~5 C~~

(44)

Local Administration Department.

From
Sri, Y. Mahabaleswarappa,
President, District Board,
Bellary.

To
The Accountant General,
Madras.

36022

ASSISTANT SECRETARY
EDUCATION DEPARTMENT
16 NOV 1950

...

L.Dis.C. No. 9224/50.C.1. Dated 10-11-50.

...

Sir,

Sub:- Education tax-contribution-for 1948-49 excess refund of.

E/Pp44-45 CF

Ref:- Government Memo 673-C-18 dated 27-9-50
Your No. T.9.Edn. I.367/370 dated 6-11-50.

...

The sum of Rs. 18/- (Eighteen only) has been refunded to the Provincial funds in chalan No. 265 dated 26-10-50 of the Bellary Huzur Treasury.

MAK. 11.11.

Y Mahabaleswarappa
President, District Board,
Bellary.

MAK 11/11

Copy to the Treasury Deputy Collector, Bellary.
Copy to the Secretary Government, Education Department, Madras.
Copy to Office File.

Edu (C) dept

Please see the orders in the Memo on Pp44-45 CF of (E) and the replies of P.D.B, Tanjore and P.D.B, Bellary. No further action seems necessary. May be filed with the G.O at (E)

22/11/50

22/11/50

28/11/50

L-3 25814
dr 22/9