

Edu. (19450) Department.

Ms SERIES.

G.O. NO.

518

Dated

18-2-1950

G.O. only at p. 5-6 of - A.

[Despatch Abstract.]

Subsidy - Elementary Education Tax
 realised in 1948-49 - Govt. contribution
 under Section 37 of the E.E. Act - Final
 adjustment according to the audited
 figures - orders passed

Back Papers.

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

Further Papers.

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

Sub: EDUCATION tax - realised - 1948-49 - Statement furnished.

A statement showing the education tax realised by local bodies for 1948-49 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.

9 FEB 1950

DEPUTY EXAMINER OF LOCAL FUND ACCOUNTS.

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

1948-49.

Name of District	Name of Municipality. Proceeds of education tax.	Remarks.
	or District Board.	
1. Rammad.	1,16,775--0--0	
2. Ananthapur.	6,516--11--6	
	11,841--0--0	
	4,860--0--0	
North Arcot.	17,211--15--0	
	2,163--13--2	
	5. Walajapet.	
South Arcot.	9,206--4--11	
	6,405--1--11	
	4,681--2--10	
Bellari.	13,078--7--1	
	4,138--15--1	
Chingleput.	18,608--7--8	
	2,668--3--0	
	10,852--11--6	
	70,792--10--2	
Chittoor.	4,815--0--6	
Coimbatore.	18,504--15--8	
	9,476--14--2	
	22,945--4--7	
	9,187--11--9	
	6,447--14--0	
Cuddappah.	7,393--4--4	
	16,640--0--0	
West Godavari.	6,476--3--2	
	7,126--6--10	
Kurnool.	7,069--0--0	
	4,627--7--4	
Mathurai.	16,473--8--3	
	4,321--1--3	
	1,15,055--3--0	
	10,467--4--0	
	5,164--10--0	
	9,403--6--0	
Malabar.	9,032--2--10	
	9,702--0--11	
The Nilgiris.	6,356--8--1	
Rammad.	16,001--4--3	
	13,584--12--2	
	5,484--3--0	
	14,585--12--7	

1. 2. 3. 4.

1. Salem. 51. Salem 58,415--7--2
 2. Tanjore. 52. Rasipuram. 131-10--0
 53. Mayuram. 7,101--5--9
 54. Negapatam. 11,041--3--4
 55. Tanjore. 15,106--0--3
 56. Tiruvarur. 5,907--7--7
 57. Kattur. 10,237--7--3
 58. Srirangam. 7,161--9--10
 59. Tiruchirapalli. 51,394--1--6
 60. Palayamkottai. 8,642--11--3

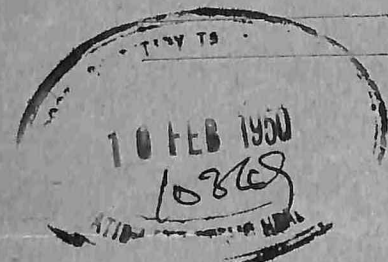
Local Administration Department

From Sri. P.S. Vasudevan, B.A.,
 Municipal Commissioner,
 Kurnool.

Received.....Registered.....
 To The Secretary to government,
 Education & Public Health Dept.,
 Fort. St. George, Madras.
 Through, The Chairman, Municipal council
 Kurnool.

Enclosures

Rc. NBL. 10358/49. Dated...3-2-50.....194



Sir,

Sub: Education - elementary-Kurnool Municipal Council -
 Government grant under section 37 of the Elementary
 education act - sanction - requested -

On House Tax

I submit that an amount of Rs. 7126-6-20 (i.e. 5% of the
 property tax levied as surcharge) was collected and adjusted to Elementary
 Education funds as education tax during the year 1948-49. Under section 37
 of the Elementary education act, orders of Government are not yet issued
 sanctioning an equal amount of government to this Municipal council. As the
 financial year is drawing to a close, I request that the Government may
 be pleased to issue early orders for payment of the grant.

V.S. 7/2.

Copy to the Director of Public Instruction, Madras for information.
 Forwarded.

P. J. Vasudevan
 Commissioner.
M. Khanna
 Chairman. 7/2

C. no: 9883/50

EAP#(C)

Sub: Subsidy - Education Tax realised in 1948-49 - Government Contribution under Section 37 of the Elementary Education Act - Final adjustment according to the audited figures - Orders passed -

Ref: From the Examiner of Local Fund Accounts No: 8861 dated 7-2-1950

[For a precedent, see G.O. Ms. No: 1698 E.D. 24-5-49 (11/30-31/E)]

Order No. 518 Em 2: 18-2-50

Ms. The Government sanction the payment ^{during} the current year to the ~~the~~ ^{mentioned below} following municipal Councils of the amounts ^{specified} ~~noted~~ against ~~the~~ ^{each} ~~amounts~~, being the contribution due to them under Section 37 of the Madras Elementary Education Act, 1920 towards the Education Tax realised by them during 1948-49.

Adoni	Rs 4,681-3-0
Anantapur	Rs 6,516-12-0
Bellary	Rs 13,078-7-0
Cuddalore	Rs 9,206-5-0
Cuddapah	Rs 6,447-14-0
Sharapuram	Rs 4,815-1-0
Kurnool	Rs 7,126-7-0
Prodatpur	Rs 7,393-4-0
Sivakasi	Rs 13,584-12-0
Tiruchirapalli	Rs 51,394-2-0
Tirupattur	Rs 4,860-0-0
Tiruppur	Rs 22,945-5-0
Walafapet	Rs 2,163-13-0

2. The Government also sanction the payment during the current year to the following municipal Councils, of the amounts noted against each, being the additional contribution due to them under Section 37 of the

6
Madras Elementary Education Act, 1920 towards
the Education Tax realised by them during
1948-49:-

Pollachi — Rs 8-8-0
Bodinayakanur — Rs 121-9-0
Palni — Rs 4579-10-0

3 The Accountant General is
requested to place the amounts at the disposal of
the municipal councils. The Executive Authorities
of the municipal councils referred to in paras
1 and 2 above should at once present the
necessary bills at the treasury and obtain
payment of the amounts or to have them
adjusted not later than the 31st ^{May} 1950.

4 The expenditure will be met from
the appropriation under "37-b. Education -
primary - Grants to local bodies for primary
Education - A. Local Bodies - 1. Ordinary Areas -
Grants under Section 37 of Act VIII of 1920" in
the Budget Estimate for ~~1948-49~~ 1950-51.

5 It is observed from the statement
of the audited figures of the Education Tax
realised by the following municipal councils
that excess amounts noted against each were
paid to them as contribution under Section 37
of the Madras Elementary Education Act towards
the Education Tax realised by them during 1948-49

Coimbatore — Rs 597-8-0
Muthurai — Rs 2-11-0
Cannanore — Rs 51-1-0
Karaikudi — Rs 2569-14-0
Salem — Rs 317-8-0
Palayamkottai — Rs 4340-9-0

The Commissioners of these municipalities are
directed to refund the amounts at once to the
Government Treasury and report the fact to
the Government.

KA
16-2-50

MM
17/2/50

To
The amounts of
Adoni, Anantapur
Billoy, Cuddalore,
Cuddapah,
Dharapuram, Kumbakonam,
Roddalur, Sivakasi
Tiruchirappalli,
Tirupattur,
Tiruppur, Walapet
Pollachi,
Bodinayakanur
Palni, Coimbatore
Muthurai,
Cannanore,
Karaikudi
Salem
Palayamkottai

(through the
revenue Mes)
See A G V
(through Revenue)
Copy to Revenue.
Copy to A G V
(directly)
The Secretary
15-5/5

From
Sri.K.Damodaran.B.A. 1950
Commissioner,
Cannanore Municipality,
Cannanore.

Ref.L.Dis 2391/50

To
The Secretary to the Government of
Madras, Education Department,
Madras, Through The Chairman, Municipal
Council, Cannanore.

Dated 8-3-1950.

SUBSIDY-EDUCATION TAX REVENUE IN 1948-49-GOVERNMENT
CONTRIBUTION UNDER SECTION 37 OF THE ELEMENTARY
EDUCATION ACT-FINAL ADJUSTMENT ACCORDING TO THE
CREDIT FIGURES-REFUND.

G.O.No.Ms. 518 Edn. Dated 18-2-1950.

As directed by the Government in their order cited above
the sum of Rs.51-1-0 was refunded to the Provincial Funds in the
Imperial Bank Of India, Cannanore, on 6-3-1950.

COMMISSIONER
Cannanore Municipality

FORWARDED/

CHAIRMAN.

Copy to Accountant General, Madras.
AM/9/3.

May be filed with G.O. No: 5186M
27/8/2/1950

$$\frac{ka}{1735}$$

$\frac{0001}{1732}$

ORIGINAL
11.11.1

ORIGINAL

Provincial
Control

(For instructions see reverse)

Huzur Treasury
Sub-Treasury

Chalan for payment of money into the
No. 603

21

By whom paid and name and address of the person on whose behalf money is paid.	On what account, with priority if any and head of account.	Amount	Monthly collection number assigned to the credit in the day-book.
Refusal of Ex Rs 2000 00 paid to Huzur Control on Control Order Section 37 of the Police Ordinance Total Rs 2000 00		511 511	37H Education Primary - Control to Local Bodies in many Education to Local Bodies Ordinance

COMMISSIONER,
CANNANORE MUNICIPALITY.

Date 6 - 3 - 1950

Signature of Treasurer
18 MAR 1950

Signature of English Head

*** Head of account should be filled in by the**

C. no. 17828/50

(A)
all do
Tax - Education Tax - Government
Contribution under section 37 of the Elementary
Education Act in respect of the Education
Tax realised during 1948-49.

In connection with the amendment
of the Elementary Education Act under
consideration, a statement containing
particulars regarding the process of Education
Tax realised by municipal Councils during
1948-49 and contributions paid from State
fund to those Councils in respect of the tax,
among other things was prepared. A copy
of the statement is put up at (E). It may
be observed that in the case of many
municipal Councils, the contributions sanctioned

were in excess of those admissible, as
the following instances will show:-

(i) Nagapattinam:- In the case
of this municipality, the rate of Education

tax is $3\frac{1}{2}\%$ of property rentals, while the
Council is eligible for a contribution at
the rate of $1\frac{1}{3}\%$ of property rentals. On this
basis, the contribution payable to the
municipal Council would only be Rs 4,000
approximately, while contribution covering almost
the entire proceeds was paid to the Council.

(ii) Chunguput:- The rate of Ed
tax levied in this municipality is 4% of
property rentals, while the rate of
Govt contribution is $1\frac{1}{3}\%$ p.p.r. On the
basis, the contribution payable to the
municipal Council would only be Rs 1,300
approximately, while contribution covering al
the entire proceeds was paid to the Council.

(iii) Peddapuram:- The rate of
Ed tax levied in this municipality is

The receipt is not valid as binding on the Government unless--

I. In the case of payments to Huzur Treasuries it is signed (1) by the Huzur Treasurer
(2) by the Huzur Head of the amount when the amount is under Rs. 500 and also (3)
by the Deputy Collector when the amount is Rs. 500 or more.

II. And in the case of payments to Sub-Treasuries, (1) by the Sub-Treasurer and (2) by the
Head of the amount when the amount is under Rs. 500 and also (3) by the Deputy Collector when the amount is Rs. 500 or more.

III. Receipts for cash or cheques paid for service stamps should be given in M.T.O.
Form 3-A (T. & A. 85).

I. In the case of payments to Huzur Treasuries, (1) signed by the Huzur Treasurer (2) by the Huzur Head of the amount when the amount is under Rs. 500 and also (3) by the Deputy Collector when the amount is Rs. 500 or more.

II. And in the case of payments to Sub-Treasuries, (1) by the Sub-Treasurer and (2) by the Head of the amount when the amount is under Rs. 500 and also (3) by the Deputy Collector when the amount is Rs. 500 or more.

III. Receipts for cash or cheques paid for service stamps should be given in M.T.O.
Form 3-A (T. & A. 85).

(T. & A. 85) Form 3-A (T. & A. 85)

59. Properly Rentals, while the rate of Government contribution is $1\frac{1}{3}\%$ of proper rentals. on this basis, the contribution payable to the municipal Council would be Rs. 1,800 approximately, while contribution covering 50% of the tax proceeds was paid to the Council.

2. There may be similar instances of non-payment of Government contribution under Section 37 of the Elementary Education Act in respect of the tax realised in 1948-49. All the payments were made on the specific recommendation of the Examiner of Local Fund Accounts for equivalent Govt contribution under Section 37 of the Elementary Education Act. He may therefore be requested to re-examine the amounts of contribution paid to municipal Councils during 1948-49 in respect of the tax realised during 1948-49 and to report whether any excess payments have been made and, if so, whether the amounts so paid may be recovered.

17828

17828

Edn. no. 17828/50-1-D

30.6.50

(with file)



EXAMINER'S OFFICE.

The amounts of contribution admissible to the Municipal Councils on the amounts of education tax realised during 1948-49 reported by this department were calculated at the rates admissible, keeping in view the decision in G.O.

No. 530, Education, dated 6th April 1945.

figures

figures in respect of the three institutions mentioned were verified again and the reasons for the variations noted are given below:-

(i) NAGAPATTINAM MUNICIPAL COUNCIL:-

The amount of education tax realised during 1948-49 is noted in the printed statement as Rs. 11,113. The gross amount of actual realisation in 1948-49 is reported by the District Inspector of Local Fund Accounts to be Rs. 28,737/-

(ii) CHINGLEPUT MUNICIPAL COUNCIL:

The rate of levy of tax at the time of introduction of the Amendment Act was 1%. This rate continued to be in force upto the end of the year 1948-49 and the equivalent contribution admissible was therefore allowed on the tax realised at this rate. The rate of 4% referred to in the printed statement seems to be enhanced rate at which the tax was directed to be levied from 1-4-1949 in G.O. Ms. No. 1073, Education, dated 9th April 1949.

(iii) PEDDAPURAM MUNICIPAL COUNCIL:-

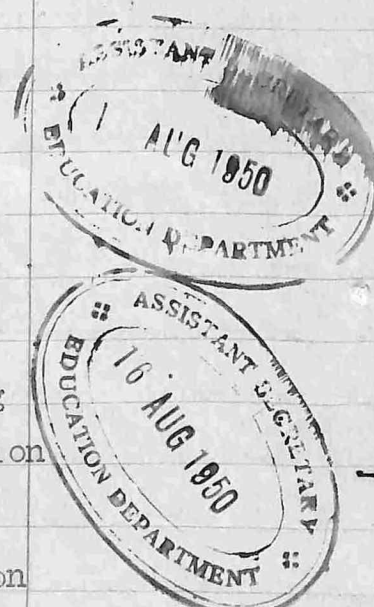
In the printed statement in the file the rate of levy of education tax in 1948-49 is noted as 5% while the tax is

is reported to have actually been levied during the year 1948-49 at 2% of the rental value. The gross amount of tax realised in the year 1948-49 is also reported to be Rs. 4,783/- and not Rs. 6,835/-, the figure noted in the printed statement.

In the circumstances explained above there had been no excess payment to the municipal councils concerned. As the amount of contribution due has been calculated bearing in mind the principles fixed by Government, a re-examination of the figures does not appear to be called for. These facts may perhaps be brought to the notice of the Education Department and that department may be requested to state whether an examination de novo is still considered necessary by them.

P.V.S./10-8-50

12/8/50



24001

Education Department U.O.

Exams No. 142-1
14-8-50

(a)

Encl(a)

The Examiner's remarks on pp 2-4 ante may be perused. No further action seems necessary in this file. The papers may be looped.

KL
8/9/50
HP
8/9/50

KL
9/8/50

How can you lodge this? Should not a reply be given to the Examiner? Is it also better to add these papers to the G.O. in which final adjustment was made?

KL

9/8/50

Resubmitted.

2. Yes. A ^{no} reply to the Examiner ~~may be~~ submitted.

3. The papers may be filed with G.O. 578 E.A. d. 18.2.1950, which contains Examiner's audited figures.

KL
11/9/50
HP
11/9/50

KL
14/9/50

M5-6 (W)

6

2/23

(10)

Ed (10)

Govt - Education - Municipal Councils -
Government Contribution under Section 37 of
the Elementary Education Act in respect of
the Education tax reduced during 1948-49.

13/9
plmf

From the Examine School Fund Accounts
no no: 142-1 of 14.8.1950

no no: 12828/50 - 2d Em of 14.9.50

The Examine School Fund
Accounts may be informed that ^{the Govt do not consider} ~~it~~
de novo examination is necessary for
the present.

the Exr of LA Acks.

18/9/50

11/9/50

11/9/50

(10) 62

The following is a list of the
names of the persons who
were present at the meeting
held on the 10th of the month.

Mr. J. H. Smith
Mr. W. B. Jones

Mr. C. D. Brown
Mr. E. F. Green
Mr. G. H. White

1/2
1/2
1/2