

Education (1945) Department.

Ms. SERIES.

G.O. NO.

707

Dated

3-3-1950

und
1/2

~~P19-20 of 8 p 22 - A~~

(14)

[Despatch Abstract.]

Subsidy - Education Tax realised in
1948-49 - Government 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.

LOCAL FUND AUDIT DEPARTMENT.

From : The Examiner of Local Fund Accounts, Mount Road, Madras-2. To : The Secretary to Government, Education & Public Health Deptt., Fort St. George, Madras.

L.F.No. 9504 dated 25 February 1950.

Sir,

Subject: 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) For the figure 'Rs. 13,584-12-2' against Sivakasi Municipality in L.F. 8861 dated 7-2-1950, the figure of Rs.7010-4-9 may kindly be substituted.

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.

Extract sent to 'C' section

M.Pd.
43.

M. Maniam
Deputy Examiner of Local Fund Accounts.
R.R.R. 1950

1948-49.

3

Name of District Board.

Proceeds of education tax.

Rs.as.ps.

Coimbatore.

81,836 0 0

Nellore.

57,621 0 0

East Godavari.

1,83,034 13 0

Tirunelveli.

75,450 4 0

Tanjore.

3,88,794 6 0

Kurnool.

87,230 4 0

Visakhapatnam.

1,39,067 8 0

[Extract
given to
the C. Secy]

/ True copy/.

Sub. Secy
Superintendent
24/50
24.2.

1948-49.

Name of District. Name of Municipality. Proceeds of education tax.

		Rs. as. ps.
TIRUNELVELI.	Tirunelveli. <i>Go. 2974/49</i>	22,100 0 11
KRISHNA.	Masulipatam. <i>not levied</i>	15,940 7 0
	Vijavada. <i>Go. 2974/49</i>	94,364 15 4
	Gudivada. <i>not levied</i>	11,949 12 0
VISAKHAPATAM.	Visakhapatnam. <i>Go. 1/12/49</i>	18,481 14 5
	Bheemunipatnam. <i>Go. 2974/49</i>	1,035 12 0
	Vizianagram. <i>Go. 2974/49</i>	10,121 0 0
	Anakapalli. <i>Go. 2974/49</i>	7,527 9 4
	Chicacole. <i>Go. 2974/49</i>	3,413 12 11
NORTH ARCOT.	Tiruvannamalai. <i>Go. 2974/49</i>	5,888 9 0
	Ambur. <i>not levied</i>	442 14 0
	Vaniyambadi. <i>Go. 2974/49</i>	4,832 7 8
	Gudiyattam. <i>Go. 2974/49</i>	4,885 12 11
NILGIRIS.	Ootacamund. <i>Go. 3/45/49</i>	16,236 6 9
GUNTUR.	Ongole. <i>Go. 2974/49</i>	4,601 0 0
NELLORE.	Nellore. <i>Go. 2974/49</i>	18,683 0 0
TANJORE.	Mannargudi. <i>Go. 2974/49</i>	4,231 10 8
ANANTAPUR.	Tadpatri. <i>Go. 2974/49</i>	3,689 15 0
BELLARY.	Hospet. <i>Go. 2974/49</i>	4,348 8 3
SOUTH ARCOT.	Chidambaram. <i>Go. 2974/49</i>	6,409 5 6
RAMNAD.	Rajapalayam. <i>Go. 2974/49</i>	No education tax
	Arupukkottai. <i>Go. 130 (not levied)</i>	Nil. Education was levied but no contribution was made
SOUTH KANARA.	Mangalore. <i>Go. 133</i>	49,177 10 6
	Udipi. <i>Go. 133</i>	8,327 3 0
EAST GODAVARI.	Kakinada. <i>Go. 142</i>	19,488 13 0
	Rajahmundry. <i>Go. 142</i>	30,177 3 0
	Peddapuram. <i>Go. 142</i>	3,188 5 0
	Amalapuram. <i>Go. 142</i>	3,630 13 0

/True copy/

Superintendent.
24 2

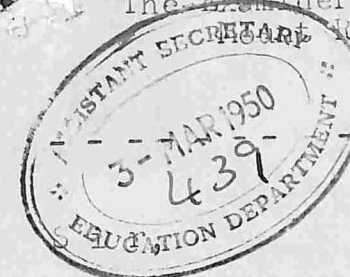
LOCAL FUND AUDIT DEPARTMENT

From

The Examiner of Local Fund Accounts,
Secretariat Road, Madras.

To

The Secretary,
Education Department



L.F.No. 9660 dated: .

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

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

In continuation of this office L.F.9504 dated 19-2-50, a statement showing the education tax realised by local fund accounts on which equivalent Government contribution under the Elementary Education Act 1920 is due, is herewith enclosed.

2. Information in respect of the remaining local fund accounts to be furnished, as soon as particulars are received from the holders of Local Fund Accounts, who have been specially reminded.

TS./28.2.1950.

DEPUTY EXAMINER OF LOCAL FUND ACCOUNTS
1-3-50

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

Name of District.	Name of Municipality.	Proceeds of Education tax.
Chittoor.	1) Tirupati.	5,881--8-10
Guntur.	2) Guntur.	29,034--11--6
	3) Narasaraopet.	4,279--14--11
Tanjore.	4) Kumbakonam.	32,839--14--5
Tinnevelli.	5) Tuticorin.	24,729--5--0
Madras.	6) Corporation of Madras.	6,58,652--12--7

/ True copy.

5881-9-0
5534-10-0
346-15-0

43383-0-0
32839-14-0
10543-2-0

Superintendent. 13/50
No. 3.

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

Name of District Board.	Proceeds of the Education Tax.	
Anantapur.	Rs.63,843--8--0	B [Extract given to Mr. Swarupa Krishna Rao for necessary action]
Bellary.	55,901-10--0	
Cuddappah.	34,375-0--0	
Guntur.	1,40,403-14--0	
Krishna.	1,29,330--0--0	
South Arcot.	1,30,709-11--0	

/true copy/

Extract given to C Section.

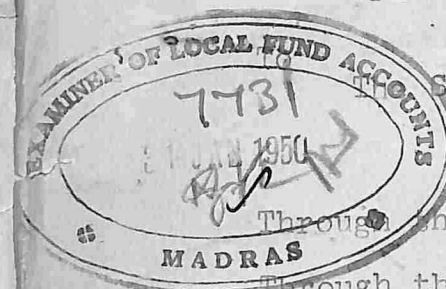
H.R.R.
4/3.

Subbeshwaraiah
Superintendent. 13/50
D. 3 55

12/1
R.C.8247/49-B5 d/25-1-50.

13
Municipal Office,
Visakhapatnam.

From
Sri R. Lakshmipathi, B.A.,
Municipal Commissioner, Visakhapatnam.



Secretary to Government,
Education & Public Health Department,
Fort St. George, Madras.
Through the Examiner of Local Fund Accounts, Madras.
Through the Chairman, Municipal Council, Visakhapatnam.

Sir,

*Grants--Government Grant under Sec.37 of the Madras
Elementary Education Act--Sanction requested.
Ref: G.O.Rt.No.112 Edn. dated 24-10-1949.

The particulars called for in the above order were submitted to District Inspector of Local Fund Accounts, Visakhapatnam in this office letter No.L.Dis.12075/49 d/10-11-49. Copy again herewith submitted for favour of reference. It is presumed that these particulars were received by the Government, through the Examiner of Local Fund Accounts, Visakhapatnam.

I request that the Government may kindly order disbursement of the balance of grant.

Transmitted.

T. V. Venkateswaram
Chairman M.C.

R. Lakshmipathi
28/1/50
Commissioner M.C.

14/18
EXAMINER'S OFFICE.
L.F.No. 9389 dated 23-2-1950.

Forwarded.

2. A further amount of Rs 211-5-0 may be sanctioned towards the Government contribution due on the Education Tax levied on Agricultural lands during 1948-49.

W. Srinivasan
Assistant Examiner of Local Fund Accounts.
6/20.2.50

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



15
Copy of letter L.Dis.12075/49 dated 10-11-49 from the Commissioner, Visakhapatnam Municipality, Visakhapatnam to the District Inspector of Local Fund Accounts, Visakhapatnam.

Sub: Taxes--Education Tax--Realisation in 1948-49 on Land Tax.
Ref: 1. Para 5 of Audit Report 1948-49 for Elementary Education.
2. Para 9 of Audit Report 1948-49 General Funds.
3. Letter No.L.F.5121 dated 15-10-49 from the Examiner of L.F. Accounts to the Government-read in G.O.No.R.T.112-Education dated 24-10-49.

10
A demand register for 1948-49 has since been prepared showing therein details of Demand, Collection and Balance separately for lands assessed on annual rental value basis and those assessed on area basis. The rate of tax levied on rental value was 10%; 6%, 3% and 1% for General, Water & Drainage, Scavenging and Education Tax respectively. The rate of tax on area basis for every 320 sq.yards and part thereof was @ 0-11-6 for the half year ending 30-9-48 in the proportion of Re.0-8-0, 0-1-0 and 0-1-6 for General, Water & Drainage, Scavenging and Education Tax respectively. The rate applicable for the half year ending 31-3-49 for every 320 sq.yards or part thereof was Rs.1-8-0, 0-4-0 and 0-8-0 for General, Water & Drainage, Scavenging and Education tax respectively.

The following are the figures extracted from the demand registers in respect of the amounts realised under various taxes against the land tax demand.

	Annual value basis.	Area basis.	Total.
General Tax.	1776--1--2	30285-10--4	32061-11--6
Water & Drainage Tax.	1014-14--6	4480-13--0	5495-11--6
Scavenging Tax.	507--7--3	3393--2--0	3200--9--3
Education Tax.	211--4--8	1797--2--6	2008--7--2.
Total.	3509-11--7	39956-11-10	43466--7--5

It will be seen that a sum of Rs.2008-7-2 has been realised on account of Education tax from out of the land tax. The demand register containing details for each item of assessment will be produced for verification. Please therefore address the Examiner of Local Fund Accounts for recommending to Government for the sanction of the grant under Section 37 of the Elementary Education Act in supplement to that already sanctioned in the Government Order quoted above.

(Sd) M. A. Rahman,
Commissioner M.C.

/True Copy/

M. A. Rahman
Commissioner M.C.

M.28/1.

28/1

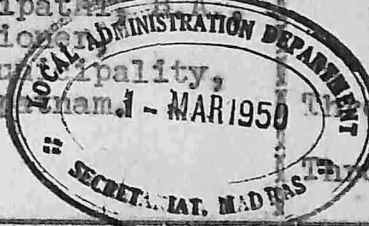
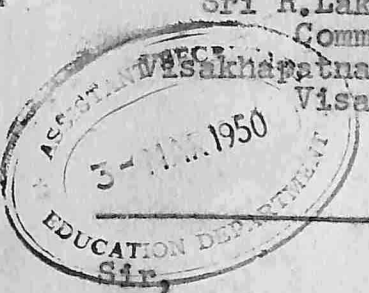
16

From

Sri R. Lakshmi Pathi
Commissioner
Visakhapatnam Municipality,
Visakhapatnam.

To

The Secretary to Government,
Education & Public Health Department
Fort. St. George, Madras.
Through the Examiner of Local Fund Accounts
Madras.
Through the Chairman, Municipal Council,
Visakhapatnam.



R.C. No. 8247/49 B5 dated 24.2.50.

* Grant-Government Grant under Section 37 of the Madras Elementary Education Act- Sanction- Requested.
Ref:- G.O. R.F. No. 112 Edn. dated 24-10-1949.

The particulars called for in the above order were submitted to the District Inspector of Local Fund Accounts, Visakhapatnam in this office letter No. L.Dis. 12075/49 dated 10-11-49 and also to the Examiner of Local Fund Accounts on 25-1-1950.

As the official year is drawing to a close I request that the Government may please order disbursement of the balance of grant.

[Signature]
25-2-50
Commissioner M.C.

C.N. 25/2.

Copy submitted direct to the Secretary to the Government, Local Administration Department, Madras for favour of sanctioning the subsidy if particulars were also received from the Examiner of L.F. Accounts, Madras.

LAD CD.
Sept 10.
20
1.3.50 for Ant. Lay

Transmitted.
[Signature]
Chairman M.C. 25/2/50.

20/3/50

Government of Madras
Education Department.

Abstract

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.

G.O.707 Education

dated 3rd March 1950

Read the following:-

From the Examiner of Local Fund Accounts No.9504 dated 25-2-1950.

ORDER:-

The Government sanction the payment during the current year to the municipal councils mentioned below of the amounts specified against each, 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.

Masulipatnam	-Rs. 15,940 -7-0	(Rupees Fifteenthousand and ninehundred and forty & annas seven and only)
Gudivada.	-Rs. 11,949 -12-0	(Rupees Eleven thousand Nine hundred and forty nine and annas twelve only)
Vizianagaram.	Rs.10,121 - 0-0	(Rupees Ten thousand one hundred and one only.) Twenty
Anakapalle.	Rs. 7,527 - 9-0	(Rupees Seventhousand five hundred and twentyseven and annas nine only) Three
Chicacole	Rs.3,413 - 13-0	(Rupees/Thousand four hundred and and thirteen and annas thirteen only)
Ambur.	Rs. 442 14 0	(Rupees Four hundred and forty two and annas fourteen only)
Ongole.	Rs.4,601 0 0	(Rupees Four thousand six hundred and one only)
Chidambaram.	Rs.6,409 5 6	(Rupees Six thousand four hundred and nine and annas five and pie six only)
Kakinada	Rs.19,488 13 0	(Rupees nineteen thousand four hundred eighty-eight and annas thirteen only)
Peddapuram	Rs. 3,188 5 0	(Rs. Three thousand one hundred and Eighty eight & annas five only)
Amalapuram.	Rs. 3,630 14 0	(Rupees then Three thousand six hundred and thirty and annas fourteen only)
Guntur.	Rs.29,034 12 0	(Rupees Twentynine thousand thirty four and annas twelve only)

2. The Government also sanction the payment during the current year to the following municipal councils the amounts shown against each being the additional contribution due to them under section 37 of the Madras Elementary Education Act, 1920, towards the Education tax realised by them during 1948-49.

20
-2-
Visakhapatnam Rs. 211-5-0 (Rupees Two hundred and eleven and annas five only) towards education tax levied on Agricultural lands.
Gudiyattan. Rs. 300 0 0 (Rupees Three hundred only)
Tirupati. Rs. 346 15 0 (Rupees Three hundred and Forty six and annas Fifteen only)

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 present the necessary bills at the treasury at once 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 " 38.1-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 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.

Kumbakonam	Rs. 10,543 2 0	(Rupees Ten thousand five hundred and Forty three and annas two only)
Vizyawada.	Rs. 3,000 0 0	(Rupees Three thousand only)
Bheemunipatnam	3,878 5 0	(Rupees Three thousand eight hundred and Seventy eight and annas five only)
Nellore.	Rs. 14,511 11 0	(Rupees Fourteen thousand five hundred and eleven and annas eleven only)
Rajahmundry.	Rs. 2,267 14 0	(Rupees Two thousand and sixty seven and annas Fourteen only).
Sivakasi.	Rs. 6,574 7 0	(Rupees Six thousand and five hundred and Seventy four and annas seven only)

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

(By Order of His Excellency the Governor)

J.M.Lobo Prabhu,

Secretary to Government

To
Guntur/ Anakapalli, Chicacole, Ambur, Ongole, Chidambaram, Kakinada, Vizagapatnam / Peddapuram, Amalapuram, Gudiyattan, Vijayawada, Bheemunipatnam, Tirupati, Nellore, Rajahmundry, Sivakasi (thru' the respective Chairmen, Municipal Councils.)

The Accountant General (thru' Finance)
Copy to the Accountant General (direct)
The Examiner of Local Fund Accounts.
The Director of Public Instruction.
Copy to Finance.

True copy/forwarded/By Order.

Rajal Swaminathan
Superintendent

EJ/- 6-3-50.

C.no: 14860/50

21
EAPH(C)

Subsidy - Elementary Education Tax

realised in 1948-49. Government Contributions under section 37 of the Elementary Education Act. Final adjustment according to the audited figures - orders passed -

From the Examiner of Local Fund Accounts
No: 9504 dated 25-2-1950

Order No 707
Rs 3.3.80

The Government sanction the payment during the current year to the municipal councils mentioned below of the amounts specified against each, 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.

Masulipatnam	Rs 15,940-7-0
Gudiyada	Rs 11,949-12-0
Vizianagaram	Rs 10,121-0-0
Anakapalle	Rs 7,527-9-0
Chicacole	Rs 3,413-13-0
Ambur	Rs 442-14-0
Ongole	Rs 4,601-0-0
Chidambaram	Rs 6,409-5-6
Kakinada	Rs 19,488-13-0
Peddapuram	Rs 3,188-5-0
Amalapuram	Rs 3,630-14-0
Further	Rs 29,034-12-0

2. The Government also sanction the payment during the current year to the following municipal Councils ~~Guntur, Gudiyattan~~ of the amounts ~~of Rs 300~~ against each being the additional contribution due to them under section 37 of the Madras Elementary Education

3 The A.G. 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 present the necessary bills at the treasury at once and obtain payment of the amounts or to have them adjusted not later than the 31st May 1950.

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

Bheemipartnam — Is 3878-5-0.

Nellare ————— Rs 14,511-11-0

Rafah number ————— No 267-14-0

Sivakezi — Rs 6,574-7-0

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

20 the names of
(Rajshabharan,
Gundivada, Vijayawada,
Anapalle, Chicacole,
Guntur, Visakhapatnam,
Amalapuram, Ongole,
Srikalahasti, Tirupati,
Chidambaram,
Tiruchirappalli,
Kakinada,
Paddanuram,
Anandapuram,
Gadagallu,
Vijayawada,
Pheerumipatnam,
Nellore, Rajahmundry,
Birkasi)
[through the respective
CCs]
The AG/
(through Finance)
Copy to Finance,
Copy to [to] (direct)
The Ex-officio A.
The DPT

Through
Mr. Hunsain ^{4.31}
(W. v. L. item
6 on p 9 of)

Please see the further ^{report-} ~~remarks~~ from the Examiner on pp 7-11 of, the letter from the Commissioner, Virshakhapalnam Municipal on p 13 of and the Examiner's endorsement thereon on p 14 of. Further additions have been made in pencil ~~in~~ the Draft on pp 1-2 ante in the light of the Examiner's Endorsement. An extract of the Correspondence on pp 7-11 of has been given to C Section for necessary action with reference to the districts relating to District Boards. The draft on pp 1-2 ante with the new additions may now issue.

2. Proposals for ^{the} payment of Government Contribution under section 37 of the Elementary Education Act in respect of the following Municipal Councils have not so far been received.

Chirala.

Guntakal

Malapalayam

Mettenpalagan

Perhaps, the Examiner may include these municipal Councils in his next dist. ~~report~~

He will be reminded again on 6-3-1950.
If the ~~ad~~-municipal Councils mentioned above
do not find places in the Examiner's list, the
contributions allowed to them last year may be
given.

gives:

$\frac{KA}{24/3/50}$

$\frac{40}{4/3/50}$

~~$\frac{400}{4/3/50}$~~

