

closed
by

Scott. 17-27-60, 204-17-11-48

Education and Public Health (194 9) Department.

Ms. SERIES.

G.O. NO. 2298, Education.

Dated 15-7-1949.

[Despatch Abstract.]

Budget Estimate for 1949-50 - Elementary Education Fund -
Municipal Council, Palamcottah, Orders passed.

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS

Rop.No. 90 B3/48-49 dated 2-4-49

Sub:--Elementary Education Fund--Municipal Council--
Palamcottah--Budget Estimate for 49-50--Submitted.

Ref:--Letter B1 2725/49 dated 15-3-49 from the
Commissioner.

Submitted.

2 Revised Estimate for 48-49: The expenditure under 'Ordinary' is in excess of the sanctioned allotment and the sanction of the Government is therefore necessary.

3. The Credit taken for Government Grant under Proviso to Section 37 of the Madras Elementary Education Act has to be revised into Rs.1423/- with reference to Government Orders 1584 Education dated 18-6-48 and 1673 Education dated 30-6-48.

4. Budget Estimate for 49-50: The credit taken for Government Grant under Section 37 of the Madras Elementary Education Act is liable for revision with reference to the amount of Education tax realised and adjusted to the fund in 48-49.

✓ 5. Accommodation is inadequate in respect of Vadakkupet Municipal Girls School

✓ 6. Equipment is reported to be fairly adequate in all the Schools.

7. Leave Salary and Dearness Allowance are paid.

D. S. Paulanachisur
7. 4. 49

For Director of Public Instruction

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

MDS. 6-4-49

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

TO THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS

Pop. No. 90 B3/48 dated 2-4-49

Subject:--Elementary Education Fund--Municipal Council--
Palamcottah--Budget Estimate for 49-50--Submitted

Ref:--Letter B1 2725/48 dated 12-3-49 from the
Commissioner.

Submitted.

2 Revised Estimate for 49-50: The expenditure under
'Ordinary' is in excess of the sanctioned allotment and the sanction
of the Government is therefore necessary.

3. The Credit taken for Government Grant under
Proviso to Section 37 of the Madras Elementary Education Act has
to be revised into Rs. 1423/- with reference to Government Orders
1534 Education dated 18-3-48 and 1873 Education dated 30-3-48.

4. Budget Estimate for 49-50: The credit taken for
Government Grant under Section 37 of the Madras Elementary Education
Act is liable for revision with reference to the amount of Education
tax realised and adjusted to the fund in 48-49.

5. Accommodation is inadequate in respect of
Vadakkumpet Municipal Girls School

6. Equipment is reported to be fairly adequate in all
the Schools.

7. Leave Salary and Dearness Allowance are paid.

For Director of Public Instruction

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

M.D. 6-4-49

33 34 PH (C) Deptt.

Memo. no. 27826-C/49 dated 9-5-1949.

Sub: Ele. Education Fund - M. C. Palamcottah -
Budget Estimate for 1949-50 -

Ref: From the D. P. I. No. 90 B3/48 dated 2-4-49

The D. P. I. is requested to send

urgently the Commissioner's letter no. B1-2725/49 dated
15-3-1949 referred to in his letter no. 90 B3/48 dated 2-4-49.

9/5/49.

9/5/49.

9/5/49.

19 49 12

5 A

Education Department.

From The Director of Public Instruction,
M a d r a s

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

R.O.P.No.90-B3/48-49 dated 24th May 1949.

Sir,
Budget Estimate for 1949-50--Elementary Education Fund--
Municipal Council, Palamcottah.
Reference:-Government Memo.27826-C1/49-1 Edn., dated 9.5.49.

40534

The Commissioner's letter No.B1/2725/49 dated 15.3.1949
together with the Budget Estimate is submitted herewith.

Yours faithfully,

J. P. Panthulu
25.5.49

For Director of Public Instruction.

ks.24.5.

24/5 24/5

To
The Director of Public Health,
M a d r a s.
Through
The Chairman, Municipal Council,
Palamcottah.

Sir,

Ref:- Your letter R.O.P.No.90-B3/48-49 dated 8--3--1949.

I am submitting herewith a copy of the Budget Estimate for 1949--50 on the Elementary Education fund of this Council as desired in your letter cited above.

Commissioner

Forwarded

P. S. Subramanyam Pillai
Chairman.

18

Handwritten notes and signatures on a document, including a large signature at the bottom right.

Elementary Education Budget for 1948-49 (Receipts)			
Actuals of 1947-48	Revised Estimate for 1948-49	Particulars	Budget Estimate for 1948-49
	2343	Opening Balance	12900
12271	12900	Educational Tax	
		Other Receipts	
5523	8180	Govt. Grant	8180
1659	1430	Under Section 34 of the Education Act	1430
		Under proviso to Section 34 of the Education Act	
11577	7320	Grant for the deficit	6970
6970	6970	Contribution from General fund	21970
		Scholarship	
-54	-170	School refunds	-200
		Amount transferred to Capital	
37946	36630	Total	44280
	41657	Receipts Capital	
		Government Grant	
		Add amount transferred from ordinary	29280
37946	36630	Total receipts Ordinary & Capital	44280
37999	38973	Grant total including opening balance	39253
	44000		44280

Handwritten calculations and signatures at the bottom of the page, including a large '2' and various numerical figures.

10
Elementary Education Budget - 1948-49
 (Revenue side)

Actuals of 1947-48	Amended Estimate for 1948-49	Particulars	Budget Estimate for 1948-49
		<u>Expenditure</u>	
		Staff Salaries	24890
20097	23960	Salaries	12800
9781	13570	Dearness allowance	840
665	820	Education line collection charges	1370
672	1300	Contribution to Budget fund	1850
		Contingencies	650
1064	2810	Donor fund	1000
603	660	Other items	50
		Equipment	500
2064	200	Furniture and apparatus	30
-	50	Library books & maps	300
94	300	Other items	30
30	30	Grants for Scholarships	300
585	300	Repairs to buildings	
35655	44000	Total	44280
		<u>Capital</u>	
		Land & Buildings	
35655	44000	Total both ordinary & capital	44280
2343	- 5027	Closing Balance	- 5027
37998	38973	Grand total including closing balance	39253

Statement showing the closing balance of the Amended Estimate for 1948-49 & the Budget Estimate for 1949-50 Elementary Education fund.

Particulars	Amended Estimate for 1948-49	Budget Estimate for 1949-50
Opening Balance	2343	- 5027
Receipts	36630	44280
Total	38973	39253
Expenditure	44000	44280
Closing Balance	- 5027	- 5027

Statement showing the closing balance of the Amended Estimate for 1948-49 and the Budget Estimate for 1949-50 Elementary Education fund (Capital)

Particulars	Amended Estimate for 1948-49	Budget Estimate for 1949-50
Opening Balance	-	-
Receipts	-	-
Total	-	-
Expenditure	-	-
Closing Balance	-	-

Shamshad 11/3

16/11/48

17/11

Shamshad 11/3

18/11

18/11

[illegible]

Amelia

Sr	Name of School	No. of Teachers	Salaries	Allowance	Room Salaries	Provisional Fund Dms.	House Rent	Entertainment	Total	
1.	Kottaradalan High School	5	2304	1176	92	130	600	48	4350	24
2.	Ponn High School	11	4968	2700	194	290	480	48	8680	72
3.	Vanaripudi Old School	5	2382	1176	86	135	168	48	3995	24
4.	" New School	8	3696	1896	160	209	420	48	6429	24
5.	Selayam Sadrui School	2	900	456	48	51	180	36	1671	24
6.	Sunnyside Colony School	2	896	456	34	50	—	24	1410	24
7.	Shree St.	1	408	228	24	23	—	—	683	
8.	Parulung St.	1	420	228	22	24	—	—	694	
9.	Ponn Girls School	11	5502	3084	234	315	—	120	9255	
10.	Vadakkumthi Girls School	5	2418	1392	100	137	—	60	4107	
		51	23894	12792	994	1364	1848	432	41324	192

Shamshad
1973

26
16/11/73

7. (ii) Elementary Education Account. The normal contribution is Rs.3,700. With a view to balance the Elementary Education Account for 1948-49 this Department agreed (1) for the payment of a contribution of Rs.6,970 from the General Account to the Elementary Education Account and (2) for the adjustment of a sum of Rs.7,320 of the arrear toll compensation sanctioned for the current year. Credit is accordingly taken in the R.E. of the Ele.Education Fund for a contribution of Rs.6,970 from the General Account and for the adjustment of Rs.7,320 of the arrear toll compensation. The R.E. of the Elementary Education Fund for 1948-49 is expected to close even then with a deficit of Rs.5,027. In order to avoid this deficit, permission is sought to adjust an equal amount from the arrear toll compensation sanctioned for the current year. For 1949-50 provision is made for a contribution of Rs.21,970 from the General Account to the Elementary Education Account. With this contribution the receipts and charges under the Elementary Education Fund for 1949-50 just balance. The budget Committee recommended the enhancement of the education tax by two per cent per annum with a view to stabilise the Elementary Education Fund but the Council's resolution approving the budget is not specific as to whether it agreed to this enhancement. The particulars furnished by the Commissioner regarding the rates of taxes for 1949-50 do not show this increase in the rate of Education tax and the budget also takes credit for the collection of education tax at the existing rate only. The Commissioner may be asked to report specifically what exactly are the intentions of the Council in this matter. The expenditure on elementary education has increased in recent years and it is time that necessary steps are taken to stabilise the Ele.Education Account as the Council will get no arrear toll compensation from 1949-50 and the General Account which works at a deficit cannot afford to make large contributions in the coming years. The contribution proposed for 1949-50 may perhaps be allowed to stand pending examination of the Elementary Education Budget for 1949-50.

Para 7 (ii) - Elementary Education Account:-

Pending orders on the E.E. Budget, the suggestions of L.A. at 'A' at p.3 ante, and 'B' at p.4 ante may be accepted.

(L.A.M.)

20-1-1949.

A
This may be allowed as general funds do not require anything from this in the current year.
K.S.K.

B
No. the abnormally low contribution of Rs.21970. proposed should be reduced at least to the approved for current year.
Viz. Rs.6970.
and the Council (if it has not already agreed) should be compelled to enhance the rate of edu. tax by 2% per year from 1.1.49.
Especially may take action accordingly in connection with E.E. Budget.
K.S.K.

Sub: B.E. FOR 1949-50 - E.E. Fund - Ml.Cl. Palamcottah,
ORDERS PASSED:

Ref: From the Commr. Palamcottah Mty. No. 2725/49 dt. 15-3-49
From the D.P.I., No. 90 B3/48-49 dated 2-4-49.

ORDER (MS) NO. 2298 EDUCATION DATED 15.7.49

The Govt. pass the following orders on the
R.E. for 1948-49 and the B.E. for 1949-50 of the E.E. Fund
of the Municipal Council, Palamcottah.

2. R.E. for 1948-49 (i) The council is
permitted to raise the provision made under the head
"expenditure - ordinary" from Rs. 35,650 to Rs. 44,000.

(ii) In order to avoid a deficit in the
E.E. Fund the council should adjust a further sum of
Rs. 5027 from the Arrear Toll compensation grant sanctioned
to it in addition to the amount of Rs. 7320 already adjusted.

(iii) Revised with ref. to the orders above
the R.E. for 1948-49 will close with a 'nil' balance.

3. In order to enable the council to meet
at least a portion of the deficit, the Govt. direct the
Municipal council, Palamcottah, under sub-section (2) of
section 35 of the Madras Ele. Edn. Act, 1920, as amended,
to alter the rate of levy of education tax in its area
from 12% of property tax to 24% of property tax per annum
with effect from 1-4-1949.

4. The sanctioned Budget for 1949-50 will be
as shown in the annexure below:

5. An extract of the remarks of the D.P.I.
in para 5 and 6 of his endorsement read above is communi-
cated to the Commr. Palamcottah Municipality for

information

P.T.

information and necessary action.

To The Commr. Palamcottah
Mty. through C.M.C.
(with an extract of
paras 5 and 6 at p.1
c.f.)

The D.P.I.

The Exr. of L.F. Accts.
The L.A. Dept.

1 sp. copy.

Opening balance
(as revised)

Nil Rs.

ANNEXURE.

EXPENDITURE.

Rs.

RECEIPTS:

1. STAFF:

1. Education tax. ... 25900

Salaries & allowances.

2. Other receipts. ...

Masters

37690

3. Govt. grant. ...

~~Clerks and Servants.~~

(i) Under section
37 of the E.E. Act. ... 8180

Contribution to P.F.

1370

(ii) under the pro-
viso to sec.37 of
the Act. ... 1430

Edn. tax collection
charges.

840.

2. CONTINGENCIES & EQUIPMENT

Contingencies

1850

House rent

650

Other items.

Equipment.

Furniture & apparatus

1000

Library books and
maps.

50

Other items.

500

3. Prizes and scholarships

30

4. Repairs to buildings.

300

TOTAL. Ordinary.

44280

TOTAL

44280

CAPITAL.

CAPITAL.

Amount transferred
from Ordinary.

~~Lands & buildings.~~

Total ordinary &
Capital.

44280

Total (ordinary
and capital).

44280

Total including
Opening balance.

44280

Closing balance.

Nil.

K.S.K.
29/6/49.

DM
30/6/49

40

Assd
393/109

12 CY



INDIAN POSTS AND TELEGRAPHS DEPARTMENT

24890

NOTICE.

This form must accompany any inquiry made respecting this telegram

Charges to pay.

Rs. As.

Office Stamp.

Handed in at (Office of Origin).

Date.

Hour.

Minute.

Service Instructions.

Words.

Pudumuttal 29 12 5

Recd. here at

H.

M.

Edhealth 15 Tps

Pay order by wire regarding
enhancement of education
tax pending notification
Commissioner.

N.B.—The name of the Sender, if telegraphed, is written after the text.

& Co., Ltd., Madras—15-10-'48—68,900 Books.

E. & P. H. (C.1) Dept.

Memo No. 24890-C.1/49-1 Edu. 8 1-4-1949.

Tax - Education - M.C. Palayamkottai -
Enhancement.

P.I. ante. Ref. from the Chairman, Palayamkottai M.C.; Telegram dated 29-3-49.

The Chairman, Palayamkottai M.C. is requested to quote
the number and date of his letter in which
orders are requested. A copy of the letter should also
be sent.

To the Commissioner
Palayamkottai M.C.
(Thru C. & P. H.)

31.3.49

Note: - From the Telegram at P.I. ante it is not clear
as to what exactly is required.
31.3.49

From
Sri. S. Rajagopalan, M.A.,
Commissioner,
Palayamkottai Municipality,
Palayamkottai.

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

Through
The Chairman, Municipal Council,
PALAYAMKOTTAI.

A.1.-8225/48..9--4--49.

Sir,

Sub:-Tax - Education - Municipal Council, Palayamkottai-
Enhancement-orders requested.

Ref:-Government Memorandum No. 24890-C.1/49- 1 Education
dated 1st ~~February~~ April 1949.

I beg to report that Government orders are requested on
this office reference No. A.1.8225/48 dated 8-2-49. A copy of the
letter is enclosed.

Commissioner,

Forwarded

P. S. Subramanyam, Chairman.
11/4/49

Copy submitted to the Inspector of Municipal Councils and Local Boards
Madras with reference to his letter N.Dis.14221-49 dated 30--3--49.

Copy of this office letter No.A.1.8225/48 dated 8-2-49.

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

Through
The Inspector of Municipal Councils and Local
Boards, Madras
&
The Chairman, Municipal Council, Palayamkottai.

Sir,

Sub:-Tax - property - Education tax as surcharge on pro-
perty tax - Palayamkottai Municipality - increase
in the rate with effect from 1-4-49 - sanction
and approval - requested.

The Council in its resolution No.27 dated 9-12-48
(Copy submitted) resolved to increase the rate of Education
Tax from 1% to 2% per half year on the annual rental value of
properties with effect for 1-4-49. Objections were invited
from the public by issuing notification in the District Gazette
of December 48 issue and by publication in the Tamil (Dinamani)
daily. No Objections were received. Hence the council
in its resolution No.10 dated 29-1-49 (copy submitted) confirmed
the proposed enhanced rate of levy of education tax from 1% to
2% per half year on the annual rental value of the properties with
effect from 1-4-49.

I therefore request that the Government may be pleased to
accord necessary sanction and approval at an early date under
section 81 (A) (3) of the Madras ~~Municipalities~~ District
Municipalities' Act as amended for enhancing the existing rate of
taxation as stated above, so as to enable me to publish the required
notification in the District Gazette before March 1949.

Sd.M.Muthuverappan.

Commissioner.

Forwarded

Sd.P.S.Subramania Pillai.
Chairman.

(True Copy)

Copy of the Palayamkottai Municipal ~~Council~~ Council's Resolution No.27.
Dated 9-12-48.

SUBJECT:- Para IV of Part I of the Inspection notes of the Deputy
Inspector of Municipal Councils and Local Boards Trichinopoly
Suggesting that the education Tax lighting tax may be increased
at least by 50% per half year the office note thereon that the
taxes under education tax and lighting tax and ~~and~~
may be increased by 50% of the existing rates.

RESOLUTION:- Resolves to ~~increase~~ increase the
education tax by 2% per annum and the lighting tax by 1%.

Sd.P.S.Subramania Pillai.
Chairman--9-12-48.

(True Copy)

6
Copy of the Palayamkottai Municipal Council Resolution No.10-29.1.'49.

SUBJECT:- Municipal Council's resolution No.27 dated 9-12-48
levying Education tax at 2% and lighting Tax at 2% per half year
on the Annual rental value of the properties with effect from
1--4--49 with connected papers and office note thereon requesting
to confirm the said levy of tax. (A.8225/48).

RESOLUTION:- Confirmed.

Sd.P.S.Subramania Pillai.
Chairman 29--1--1949.

(True Copy)

Municipal Office,
Palayamkottai.
Dated.9--4--1949

S. Ramulani
Commissioner.

S
11/4.

From
Sri.S.Rajagopalan, M.A.,
Commissioner,
Palayamkottai Municipality,
Palayamkottai.

14 APR 1949
THE SECRETARY TO GOVERNMENT,
Education and Public Health Department,
Fort St. George,
MADRAS.

Through
The Chairman, Municipal Council,
PALAYAMKOTTAI.

A.1.-8225/48..9--4--49.

Sir,

Sub:-Tax - Education - Municipal Council, Palayamkottai-
enhancement orders requested.

Ref:-Government Memorandum No.24890-C.1/49- 1 Education
dated 1st ~~September~~ April 1949.

Pranto
I beg to report that Government orders are requested on
this office reference No.A.1.8225/48 dated 8-2-49. A copy of the
letter is enclosed.

S. Ramulani
Commissioner,
S

S
11/4/49.

Forwarded

P.S. Subramania Pillai
Chairman. 11/4/49

/Copy submitted to the Inspector of Municipal Councils and Local Boards
Madras with reference to his letter N.Dis.14221-49 dated 30--3--49.

Copy of this office letter No.A.1.8225/48 dated 8-2-49.

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

Through
The Inspector of Municipal Councils and Local
Boards, Madras

&
The Chairman, Municipal Council, Palayamkottai.

Sir,

Sub:-Tax - property - Education tax as surcharge on pro-
perty tax - Palayamkottai Municipality - increase
in the rate with effect from 1--4--49 - sanction
and approval - requested.

The Council in its resolution No.27 dated 9-12-48
(Copy submitted) resolved to increase the rate of Education
Tax from 1% to 2% per half year on the annual rental value of
properties with effect for 1--4--49. Objections were invited
from the public by issuing notification in the District Gazette
of December 48 issue and by publication in the Tamil (Dinamani)
daily. No Objections were received. Hence the council
in its resolution No.10 dated 29-1-49 (copy submitted) confirmed
the proposed enhanced rate of levy of education tax from 1% to
2% per half year on the annual rental value of the properties with
effect from 1--4--49.

I therefore request that the Government may be pleased to
accord necessary sanction and approval at an early date under
section 81 (A) (3) of the Madras ~~Municipalities' Act~~ District
Municipalities' Act as amended for enhancing the existing rate of
taxation as stated above, so as to enable me to publish the required
notification in the District Gazette before March 1949.

Sd.M.Muthuverappan.
Commissioner.

Forwarded

Sd.P.S.Subramania Pillai.
Chairman.

(True Copy)

Copy of the Palayamkottai Municipal Council's Resolution No.27.
Dated 9--12--48.

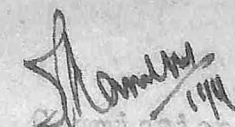
SUBJECT:- Para IV of Part I of the Inspection notes of the Deputy
Inspector of Municipal Councils and Local Boards Trichinopoly
suggesting that the education Tax lighting tax may be increased
at least by 50% per half year, the office note thereon that the
taxes under education tax and lighting tax and ~~sanitation tax~~
may be increased by 50% of the existing rates.

RESOLUTION:- Resolves to ~~increase the~~ increase the
education tax by 2% per annum and the lighting tax by 1%.

Sd.P.S.Subramania Pillai.
Chairman--9--12--48.

(True Copy)

P.T.O.


Commissioner.

Copy of the Palayamkottai Municipal Council Resolution No.10-23.1.48

SUBJECT:- Municipals Council's resolution No.27 dated 9-12-48 levying Education tax at 2% and lighting Tax at 2% per half year on the Annual rental value of the properties with effect from 1-4-49 with connected papers and office note thereon requesting to confirm the said levy of tax. (A.8225/48).

RESOLUTION:- Confirmed.

Sd.P.S.Subramania Pillai.
Chairman 29-1-1949.

(True Copy)

Municipal Office,
Palayamkottai.
Dated 9-4-1949

Sd. Commissioner
Commissioner.

Sd. 11/4

Office of the Inspector

N. Dis. 19569-42 dated -4-49

Forwarded.

for Inspector 28/4

to
The Secretary to Government,
2 & 3rd Dept.



Sri. S.Rajagopalan, M.A.,
Commissioner,
Palamcottah Municipality,
PALAMCOTTAH.

The Secretary to Government,
Educational and Public Health Department,
Fort St. George,
M A D R A S.

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

The Chairman,
Municipal Council,
Palamcottah.



Sub:-Tax-property -E.T. as surcharge on property tax
Palamcottah Municipality-increase in the rate will
into effect from 1-4-49-sanction and approval-
requested.

Ref:-This office letter no.A1-8225/48 dated 8-2-49.

I beg to request that early orders may kindly
be passed on reference quoted above, so as to enable
me to print and publish the required notification in the
District Gazette during this current month.

M.S.N./7-3-49.

Sd. Commissioner
7/3
COMMISSIONER.
2/3

FORWARDED.

P.S. Subramanian
CHAIRMAN.
21/3/49

MC
N.S. 12778 dated 23.4.49
Returned. I copy the letter no. A.8225-48 dated 8.2.49
may be sent on the original for not passed through
this office.

Sd. MC
20/4/49

for Inspector 28/3
will send

mean. Palamcottah

4/2

1A

11



2100
-10/00

80

1000

1000

[Faint, illegible handwriting]

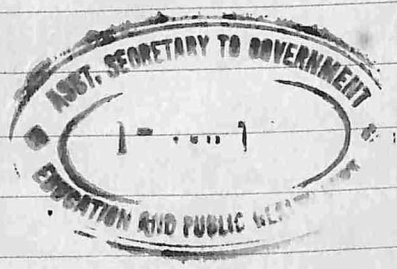
[Faint, illegible handwriting]

18 13

C/

Office of the Inspector
edit .5.69

N. No. 23663-69



Forwarded.

[Signature]
175
for Inspector

12
11-2-69 \$
16.54

So

The Secretary to Govt.

E. O. P. H. Dept

22

41784

From Sri.S.Rajagopalan,M.A.,
Commissioner,
Palamcottah Municipality,
Palamcottah.

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

A.1.8225/48.1--4--49.

Sir,

Sub:-Tax - property - Education tax as surcharge on property -
tax - Palamcottah Municipality - increase in the rate with
effect from 1--4--48 sanction and approval - requested.

Ref:-Your No.N.Dis.12778/49 dated 23--3--49.

MADRAS With reference to your letter quoted above, I enclose a copy
of this office letter No.A.1.8225/48 dated 8--2--49.

M.S.N./2--4--49.

For Commissioner.



FORWARDED

P.S. Subramaniam
CHAIRMAN.

Copy of this office letter No.A.1.8225/48. dated 8--2--49

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

Through The Inspector of Municipal Councils and Local Boards, MADRAS.
And The Chairman, Municipal Council, Palamcottah.

Sir,

Sub:-Tax-property - Education tax as surcharge on property tax -
Palamcottah Municipality - increase in the rate with effect
from 1--4--49 - sanction and approval - requested--.

The Council in its resolution No.27 dated 9-12-48(copy submitted)
resolved to increase the rate of Education tax from 1% to 2% per half
year on the Annual rental value of properties with effect from 1--4--49.
Objections were invited from the public by issuing notification in the
District Gazettee of December 48 issue and by publication in the Tamil
(Dinamani) daily.No objections were received. Hence the council in
its resolution No.10 dated 29-1-49 (copy submitted) confirmed the
proposed enhanced rate of levy of Education tax from 1% to 2% per half
year on the annual rental value of the properties with effect from 1-4-49.

I therefore request that the Government may be pleased to accord
necessary sanction and approval at an early date under sec.81 (A) (3)
of the M.D.M. act as amended for enhancing the existing rate of taxation
as stated above, so as to enable me to publish the required notification
in the District Gazettee before march 1949.

Sd. COMMISSIONER.

FORWARDED.

Sd. P.S.Subramania Pillai.
CHAIRMAN.

P..T..O.

4072/49 16
Copy of the Palamcottah Municipal Council Resolution No. 27. 9-12-48.

SUBJECT

Para IV of part I of the Inspection notes of the Deputy Inspector of Municipal Councils and Local Boards Trichinopoly suggesting that the education tax lighting tax may be increased at least by 50% per half year and the office note thereon that the rates under education tax and lighting tax and scavenging may be increased by 50% of the existing rates.

RESOLUTION.

Resolves to increase the education tax by 2% per annum and the lighting tax by 1%

(TRUE COPY)

Sd. P.S. Subramania Pillai.
Chairman.

Copy of the Palamcottah Municipal Council Resolution No. 10. 29-1-49.

SUBJECT:

Municipal Council Resolution No. 27 dated 9-12-48 levying Education tax at 2% and Lighting Tax at 2½% per half-year on the Annual Rental Value of the properties with effect from 1-4-49 ~~and office note~~ ~~not to be confirmed~~ with connected papers and office note thereon requesting to confirm the ~~tax~~ said levy of tax. (A. 8225/48)

RESOLUTION.

Confirmed.

(TRUE COPY)

Sd. P.S. Subramania Pillai.
Chairman.

(TRUE COPY)

Office of the Inspector

N. Dis. 12778-49 dated 16-4-49

Returned

2. The papers referred to in this office N. Dis. 12778/49 dated 23-3-49 were ~~not~~ be returned

Rajaguru

for Inspector
10/4/49

To the Commr.
Palamcottah

For Commissioner
2/4/49

N. Dis. 4079-49 2-5-49.

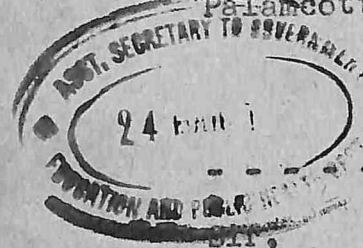
Resubmitted with the Inspector
Office N. Dis. 12778/48 dated
23-3-49 (this office letter
no. 3341/49) as required.

Shammaslam
3/3/49.
Palamcottah Municipality
2/4/49

From
Sri. S. Rajagopalan, M.A.,
Commissioner,
Palamcottah Municipality,
Palamcottah.

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

Through
The Chairman, Municipal Council,
Palamcottah.



A.1. 8225/48 dated 21-3-49.

Sub:- Tax - Property - Education Tax - Enhancement
of rate - sanction requested.

Ref:- This office A.1. 8225/48 dated 8-2-49 and
reminders thereon dated 7-3-49 and 14-3-49
and Inspector's telegram received to-day.

I submit herewith a copy of this office letter No.
A.1. 8225/48 dated 8-2-49 and request that Government may be
pleased to accord its sanction and approval under Section 81
(A) (3) of the Madras District Municipalities Act as amended,
for the enhancement of the rate of tax as prayed for at a very
early date to enable me to publish the notification in the
District Gazette before 31-3-49.

Shammaslam
24/3/49
Commissioner.

Forwarded

22-3-49

P.S. Subramania Pillai
Chairman.

Copy submitted to the Inspector of Municipal Councils and
Local Boards, Madras with reference to his telegram together
with a post copy of reply telegram.

Copy of letter No. A.1. 8225/48 dated 8--2--49 from the Commissioner, Palamcottah Municipality, Palamcottah to the Secretary to the Government Education and Public Health Department, Fort St. George, Madras through the Inspector of Municipal Councils and Local Boards, Madras and the Chairman, Municipal Council, Palamcottah.

Sub:- Tax - Property - Education Tax as surcharge on Property tax - Palamcottah Municipality increase in the rate with effect from 1-4-49 sanction and approval - requested.

The Council in its Resolution No. 27 dated 9--12--48 (Copy submitted) resolved to increase the rate of Education Tax from 1% to 2% per half year on the annual rental value of properties with effect from 1--4--49. Objections were invited from the public by issuing notification in the District Gazette of December 1948 issue and by publication in the Tamil (Dinamani) daily. No objections were received. Hence the Council in its resolution No. 10 dated 29--1--49 (copy submitted) confirmed the proposed enhanced rate of levy of Education tax from 1% to 2% per half year on the annual rental value of the properties with effect from 1--4--49.

I therefore request that the Government may be pleased to accord necessary sanction and approval at an early date under Section 81 (A) (3) of the Madras District Municipalities Act as amended for enhancing the existing rate of taxation as stated above, so as to enable me to publish the required notification in the District Gazette before March 1949.

Sd. P.M. Krishna Badhar,
8--2--49,
Commissioner- in-charge.
(True copy).

Extract from the Proceedings of the Municipal Council, Palamcottah passed at its meeting held on 9--12--48.

Subject.

27. Para IV of Part I of the Inspection notes of the Deputy Inspector of Municipal Councils and Local Boards, Tiruchirappalli, suggesting that the Education tax and Lighting tax may be increased at least by 50% per half year and the office note thereon that the taxes under the Education tax and Lighting Tax and Scavenging tax may be increased by 50% of the existing rates.

Resolution.

Resolved to increase the Education tax by 2% per annum and Lighting tax by 1% per annum.

Sd. P.S. Subramania Pillai,
9--12--48,
Chairman.
(True copy).

P.T.O.

Extract from the Proceedings of the Municipal Councils,
Palamcottah passed at its meeting held on 29--1--49.

Subject No. 10.

M.C.R. No. 27 dated 9--12--48 levying Education tax
at 2% and Lighting Tax at 2½% per half year on the annual
rental value of properties with effect from 1--4--49 with
connected papers and office note thereon requesting to
confirm the said levy of tax. (A.l. 8225/48).

Resolution.

Confirmed.

Sd. P.S. Subramania Pillai,
29--1--49,
Chairman.

(True copy).

Shanmugam
Commissioner.

22.3.49.

From
Dr.P.M.Krishna Badar, L.M.P., L.P.H., () The Secretary to Government,
Municipal Health Officer, and Education and Public Health
Commissioner Delegate, Department,
Palamcottah Municipality, Fort St. George, M A D R A S.
Palamcottah. Through The Chairman,
Municipal Council,
Palamcottah.

A.l.-8225/48.29-3-49.

Sir,

Sub:-Tax - property - Education Tax - Enhancement - Orders -
requested.

Ref:-This office letter No.A.l.8225/48 dated 21-3-49.

I am submitting herewith a post copy of telegram dated 29-3-49

M.S.N./29-3-49.

Shanmugam
COMMISSIONER DELEGATE.

FORWARDED

P. C. Subramanian
CHAIRMAN. Delegate

22
23
Post copy of telegram dated 29-3-49.

EDHEALTH
M A D R A S.

PRAY ORDERS BY WIRE REGARDING ENHANCEMENT OF EDUCATION
TAX PENDING NOTIFICATION.

COMMISSIONER.

Not to be telegraphed.

Municipal Health officer and
Commissioner Delegate,
Palamcottah Municipality.

Commissioner Delegate.

24

Eden P.H. Dept (C)

orders have been issued in G.O No. 2298

Eden A is 7-4p. The Director of the P.H. Dept to
alter the rate of education tax in the area from 12 1/2 %
properly tax to 24 % properly tax for annum for 1.2 4p.

These papers may be deposited and added to the G.O.

dy
27/7/49

OSK
27/7/49

B Class
Prefix
Cable

Code

INDIAN POSTS AND TELEGRAPHS DEPARTMENT

Recd. at

21 H.

M.

Sent at

H.

M.

From

By

To

By

Office of Origin.

Date.

Service Instructions.

Words.

Palamcottah

20 18/40

19

TO

Edkoulth MS Tm

= Pray orders sanctioning levy of
enhanced rate of education
Tax issue of bills delayed =

Commissioner

N. B.—The name of the Sender, if telegraphed, should be written after, but separated from the text

Eden Press, Cal.—No. 17 (5/5/47-48 P. C./5)—26-2-48—9,000 Bks

From
Sri.M.Subramaniam, B.A.L.T.,
Commissioner,
Palayamkottai Municipality,
Palayamkottai.

To
The Secretay to Government,
Education and Public Health Depart-
ment.
Fort St.George, Madras.

Through
The Chairman,
Municipal Council, Palay amkottai.

A1. 8225/48. Dated 21-7-49.

Sir,

Sub:- Tax - Property - Education tax - Enhancement orders -
Requested.

....

I submit here with a Post copy of telegram dated 20-7-49.

M. Subramaniam
22.7.49
Commissioner.

Forwarded . 22/7

P.S. Subramaniam
Chairman.

22/7/49

Sr.21/7-



26

TELEGRAM. (Post copy).

EDHEALTH

MADRAS

PRAY ORDERS SANCTIONING LEVY OF ENHANCED RATE OF
EDUCATION TAX ISSUE OF BILLS DELAYED

COMMISSIONER.

(True copy).

Not to be telegraphed:

S. S. Srinivasan
For Commissioner,
Palayamkottai Municipality.

Submitted to the Secretary, Education and Public Health
Department, Fort St. George, Madras.

Sub: BUDGET ESTIMATE for 1949-50 - E.E. Fund - Municipal Council, Palamcottah.

Ref: From the Commr. Palamcottah Mty.No.2725/49, dated 15-3-49.

From the D.P.I. No.90 B3/48-49 dated 2-4-49.

The R.E. for 1948-49 and the B.E. for 1949-50 of the E.E. Fund of the Municipal Council, Palamcottah call for the following remarks:-

2. R.E. for 1948-49: (i) The credit taken for a Govt. grant of Rs.8180 under sec. 37 of the E.E. Act is with reference to the G.O.No.2830 Edn. dated 11-11-1948.

(ii) The credit taken under the head "Contribution from the General funds" is the same as that in the sanctioned Budget.

(iii) In view of the remarks of the L.A. at p.25 c.f., the credit taken for a sum of Rs.7320 from the Arrear Toll Compensation should be increased to Rs.12,347.

(iv) The provision made under the head "Expenditure - Ordinary" is in excess of that in the sanctioned Budget. This may be approved.

(v) Revised with reference to the suggestions above the R.E. for 1948-49 will close with a 'nil' balance.

3. B.E. for 1949-50: (i) L.A. have stated that the abnormally large contribution of Rs.21,970 from the General funds proposed should be reduced to Rs.6970.

(ii) Revised with the suggestion in para 3(i) above the B.E. for 1949-50 is anticipated to close with a large deficit of Rs.15,000. This large deficit is mainly due to the grant of dearness allowance to the E.E. staff amounting to Rs.12,800. L.A. may again be consulted whether any additional contribution from the General funds is possible to wipe off atleast a portion of this deficit. But L.A.

L.A. have advised that the rate of education tax should ~~compulsorily~~ temporarily be increased from 2% of the property rentals per ~~monson~~ annum to 4%. If this is done, there will be an addl. income of Rs.13,000. But the increased rate will come into force only with effect from 1-10-1949. Then the additional income will be Rs.6500. There will still be a deficit of Rs.8500. If no further contribution from the General funds is feasible, the question of raising the rate of education tax or granting a subsidy from the Provincial funds has to be considered. This may be considered after the actual closing balance on 31-3-1949 is known.

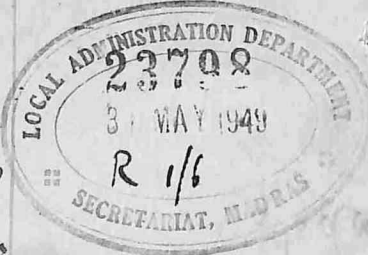
The file may be sent to L.A. and Finance for remarks.

183.6
30-5-49.

88M
30/5/49

LH
Juni

F + P. H (C). U.O.
27826/49
30/5/49



LH (C)

Para 2 (ii) and (iii)

The credits taken for contribution from general account and the proposed alteration in the credit for A.T.C. are the same as already agreed to in this Dept.

Para 3.

An additional contribution of Rs.5,000 from general funds may be agreed to in this Dept. The remaining deficit may be met by additional taxation or by subsidy.

The file may be passed on to Fin.

Para 3 on p1 above - portion marked B above.

The general account only is expected to close with a balance of Rs. 12,970 on 31-3-50 against the required minimum balance of Rs.9400. For order an additional contribution of Rs.8500 from genl acct to EE acct may be agreed to.

para 7 (ii) of
G.O. 1861 A (5)
1-2-49

On 28.1.49 the mpe cl confirmed the ~~long~~ levy of Edu tax at 2% per half-year (i.e. 4% per annum). Exptt may ascertain from the cl whether edu tax is being collected for the current half-year at the enhanced rate. If it is being done, Exptt may ratify the enhancement of the rate from 1.4.49. Then the deficit will be only Rs.2,000. This can be met by an addl contribution from the Genl funds.

4/6/49 Exptt

wp6/6
Lno 23798-1c
6.6.49



P159 of (S)
(Expenditure
Budget)
19-49
12-12-49
12-12-49
12-12-49

Exptt. N.O.
No. 27826-CV-3
30/6/49

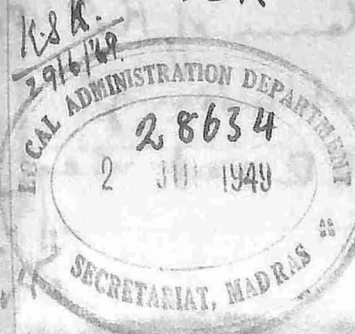
D.E.D
4/7/49

EDN & P.H. (C1) DEPT.

It is seen from the B.E. for 1949-50 that the Municipal Council, Palamcottah, has not taken credit for the additional income that may be derived from the education tax - gross collections at the enhanced rates. This may be done now. Specific orders may be issued increasing the rate of education tax from 12% of property tax to 24% of property tax per annum with effect from 1-4-49. Taking credit of a sum of Rs.25,900 in the B.E. for 1949-50, it will close with a 'nil' balance.

A draft order is submitted below for approval.

LH. near see before Com



30/6/49

LH

4.

~~being balance in 3-3-1949 to know.~~
~~Addressed a draft~~
~~A draft of memo. submitted before for approval~~
~~Re: to~~
~~8/10/49~~

L.A. Dept.

(Premium matter L.A. Dept. in PP. 3-4 alms)

The draft order may be personal
and be filed with L.A. Dept.

P.S.S.
4.7.49

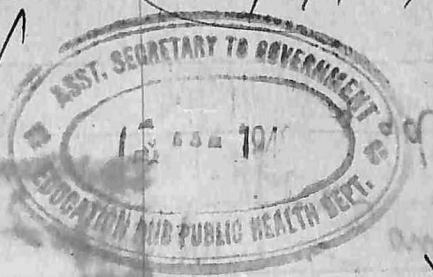
Mr
S. H. L. E. P. H.

Dr 677 (F.D)

For orders as to case

RM
7/2/49 Draft for approval K A V O.
28634-1C
6/7/49

~~Mr Edu + 2)~~
~~Mr L. A)~~



6/14/49

10/8/49

51843



29