Sectt. II-27—50,000—23-11-42.

E. & P. H. (1945) Department.

Ms. SERIES. (1)

G.O. No. 453. Edn.

Dated 23-3-'45.

[Despatch Abstract.]

Budget Estimate — 1945-46 — Elementary Education Fund — Municipal Council, Dharapuram — 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.

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.

£0£

R.O.P.NO.95-B-3/44-45 dated 24-2-1945.

08248 (2)

Subject: Elementary Education Fund - Budget Estimate for 1945-46 - Municipal Council, Dharapuram.

Submitted.

ASST. SECRETARY TO GOVERNMENT 28 FEB 1945 EDUCATION AND PUBLIC HEALTH DEPTT.

2. The budget has not been prepared properly.

3. Revised Estimate for 1944-45.

It is not clear what the amount of Rs.2788 taken as credit under "~~Equivalent~~ Equivalent contribution", represents. If it represents the Government grant under Sec.37 of the Madras Elementary Education Act, it isnot known why a sum of Rs.771 has been separately taken credit for under "Government grant under Sec. 37 of the Elementary Education Act".

4. The credit taken for Government grant under the proviso to Sec. 37 of the Madras Elementary Education Act should be raised to Rs.3001 with reference to G.O.Nos.616 Edn dated 21-4-44 and 674 Edn dated 1-5-44.

5. Credit should be taken for a sum of Rs.681/- under "Government grant for compensation for loss of income on profession tax," ~~K~~with reference to G.O.No.1266 L.A. dated 7-6-44.

6. It is not clear what the credit of Rs.192/- taken under "Duty allowance", represents.

7. The total under "Receipts - Ordinary", has been wrongly struck. The correct total is Rs.26800.

8. Expenditure under "ordinary" isin excess of the sanctioned budget. Sanction of Government should be obtained for the excess expenditure.

9. Budget Estimate for 1945-46.

Pending sanction of Government credit is taken for Rs.10000/- under "Government grant for payment of dearness allowance".

P.T.O.

10. The correct total under "Receipts - Ordinary" is Rs.26451/-

11. The council's resolution approving the budget has not been sent. It has been called for and will be submitted on receipt.

12. The accommodation provided for 1 boys' school and 1 girls' school is both inadequate and unsuitable and that of another girls' school is inadequate. Steps should be taken to rectify these defects at an early date.

13. All the three girls' schools are in need of some additional equipment.

14. Time scales of pay are adopted. Leavesxx salary and dearness allowance are paid.

for Director of Public Instruction.

To

The Secretary to Government,
Education and Public Health Department.

RVR 27/2/-

18520

(3)

Budget Estimate of the Elementary Education Funds of the Dharapuram Municipalk Council for 1945-46.

SUMMARY

	Opening Balance Rs.	Receipts Rs.	Expenditure Rs.	Closing balance Rs.
Ordinary	2329	29452	31300	481
Capital.	"	3500	3500	"

Dharapuram Municipal Office,
Dharapuram Dated 16.2.45

DBK/A-14/2.

16/2/45
COMMISSIONER.

1524

—	Actuals. Current. Total of each detailed head. RS.	A.	P.	Current. Total of each section. RS.	A.	P.	Progressive. Total of each detailed head. RS.	A.	P.	Budget estimate. RS.
B. Lighting Account (where lighting tax is levied).										
Receipts—Ordinary.										
Opening Balance ...										
1. Lighting tax—										
Gross collections										
Deduct collection charges										
Net										
2. Charges for supply of energy to private individuals										
3. Other receipts										
4. Contribution from General Account ...										
5. *Deduct* amount transferred to Capital ...										
Total ...										
Capital.										
1. Loans										
2. Investments realised										
3. Contributions										
4. Contribution from General Account—Ordinary										
5. Investments realised										
6. *Add* amount transferred from Ordinary ...										
Total ...										
Total, Receipts—Ordinary and Capital ...										
Grand total, including opening balance ...										
Expenditure—Ordinary.										
1. Staff—										
Salaries and allowances										
Contribution to Provident Fund ...										
2. Contingencies										
3. Repairs to buildings, plant, etc.										
4. Interest on and repayment of debt ...										
5. Investments										
Total, Lighting ...										

	Actuals. Current. Total of each detailed head.	Actuals. Current. Total of each section.	Actuals. Progressive. Total of each detailed head.	Budget estimate.
B. LIGHTING ACCOUNT—*contd.*	RS. A. P.	RS. A. P.	RS. A. P.	RS.
Capital.				
1. Lands and buildings				
2. Purchase of machinery				
3. Equipment				
4. Investments				
5. Other charges				
Total ...				
Total Expenditure—Ordinary and Capital ...				
Closing balance ...				
Grand total, including closing balance ...				
C. ELEMENTARY EDUCATION ACCOUNT.				
Receipts—Ordinary.				
Opening balance—	2195	126 2329	658 15 11	2178
1. Education tax	2869 2600	2600 9000	2788	
2. Fines and penalties under the Elementary Education Act				
3. Income from investments, etc.				
4. School fees				
5. Endowments				
6. Contributions Equivalent Contn for ...	2776 2788	18 2700	2700	741
7. Other receipts				
8. Government grant—				
(i) Under Section 37 of the Elementary Education Act	771 771	771	11	
(ii) Under proviso to Section 37 of the Elementary Education Act ...	2022 2022		3001 125 0	845
(iii) Dearness allowance.	145 7	10000		
9. Contribution from the General Account—				
(*a*) For payment of temporary allowance of Rs. 4	11600 20000	8400 9000	5500 9600	12100
(*b*) For other purposes Duty. allow.	192 192	480		
10. Investments realised				
11. Advances recovered				
Deduct refunds			3 2	41
Deduct amount transferred to Capital ...	3300 3300	3500	500 m	1290.
Total ...	21042 27889	6467 29452	24794 11374	12672

	Actuals. Current. Total of each detailed head.	Actuals. Current. Total of each section.	Actuals. Progressive. Total of each detailed head.	Budget estimate.
C. ELEMENTARY EDUCATION ACCOUNT—*contd.*	RS. A. P.	RS. A. P.	RS. A. P.	RS.
Capital.				
1. Government grants				
2. Endowments and contributions				
3. Loans				
4. Contributions from General Account—Ordinary	3000		1303	
5. Investments realised				
6. *Add* amount transferred from Ordinary ...	3300	3300 35 00	500	1290
Total ...	3000 3300	300 3295 2	135 3 200	1290 13962
Total, Receipts—Ordinary and Capital	24042 31109	6067 3295 2	26147 11574	13962
Grand total, including opening balance	26111 33304	7193 35 281	26805 19085	16140
Expenditure—Ordinary.				
1. Staff—				
Salaries and allowances—				
Masters	18000 22000	4000 25000	1951 4 9913	11294
Clerks and servants				
Education tax—Collection charges ...	45 0 500	+5 0 800		
Contribution to Provident Fund ...	115 0 2300	+115 0 2600	1599	
Travelling allowance				
Stipend of teachers sent for training ...				
2. Contingencies and equipment—				
Contingencies—				
House rent	900 1000	+100 800	1063 2400	4455
Other items Peons & Conductors Etc ...	600 1500	+900 1500	920 4442	6445
Equipment—				
Furniture and apparatus	300	+300 75 0	5 2 5 2	15 4
Library books and maps	400 5 0	-350 100	21 21	
Other items	25 25	50	82	
3. Prizes and scholarships				
4. Repairs to buildings			23	106
5. Interest on and repayment of debt ...				
6. Investments made				
7. Advances recoverable				
Total, Elementary Education ...	21525 27615	6150 31300	23274 10521	12645

	Total of each detailed head.			Total of each section.			Total of each detailed head.			Budget estimate.
Capital.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.
1. Lands and buildings	3000	3300		300	3500		135-3			1290
2. Equipment										
(1) Furniture and apparatus										
(2) Library books and maps										
(3) Investments made										
(4) Other items										
Total ...	3000	3300		300	3500		135-3			1290
Total, Expenditure—Ordinary and Capital ...	24525	30975		6450	34800		24627	10721		13944
Closing balance ...	1586	2329		743	481		2178	2364		2195
Grand total, including closing balance	26111	33300		7193	35281		26805	13085		16140
D. WATER-SUPPLY AND DRAINAGE ACCOUNT. *Receipts—Ordinary.*										
Opening balance—										
1. Water-supply—										
(1) Water tax—										
Gross collections										
Deduct collection charges ...										
Net										
(2) Collection for excess water										
(3) Fines, penalties, etc.										
(4) Government grants										
(5) *Deduct* refunds										
Total ...										
2. Meters—										
(1) Meter rents										
(2) Fines, fees, etc.										
(3) *Deduct* refunds										
Total ...										
3. Drainage—										
(1) Drainage tax—										
Gross collections										
Deduct collection charges ...										
Net										
(2) Miscellaneous receipts (Sewage farms).										
(3) Government grants										
(4) *Deduct* refunds										
Total ...										
4. Contributions from General Account ...										
5. *Deduct* amount transferred to Capital ...										
Total, Water-supply and Drainage ...										

Dharakshma
16245
Commissioner

16245

SCHEDULE OF ESTABLISHMENT RELATING TO ELEMENTARY EDUCATION FUND OF THE DHARAPURAM MUNICIPAL COUNCIL TO ACCOMPANY THE BUDGET 1945-46.

(6)

Men Teachers

I	Secondary Grade Trained Teachers.	25 -2/2-45. --(5) (1)		One on Rs.39/- 0 Two on Rs.35/- 0 Two on Rs.27/- 0 One on Rs.15/- 0
II	Higher Elementary Grade Trained Teachers.	20-½=24 -2/2-30 - (28)		One on Rs.30/- 0 Eight on Rs.26/- 0 One on Rs.24/- 0 Two on Rs.22/- 0 Ten on Rs.20/- 0
			Four on Rs.23/-; Two on Rs.21/-;	
III	Lower Elementary Grade Trained Teachers.	15 - ½ - 20 (2)		One on Rs.20/- 0 plus Rs.7/- - 0 personal pay. One on Rs.20/- 0

Women Teachers

IV	Secondary Grade Trained Teachers.	25 - 2/2 - 45 (2)		One on Rs.29/- 0 One on Rs.27/- 0
V	Higher Elementary Grade Trained Teachers.	25-½-29 - 2/2-35. (4)		One on Rs.35/- 0 Three on Rs.31/- 0
		20-½-24 - 2/2-30. (15)	Two on Rs.26/-; 1 on Rs.24/-; Four on Rs.23/-; One on Rs.22/-; 3 on Rs.21/-;	One on Rs.28/- 0 Three on Rs.20/- 0
VI	Lower Elementary Grade Trained Teachers.	20 - ½ - 25. (1)		One on Rs.25/- 0
VII	Peon	on Rs 9/-		
VIII	Conductress	4 on Rs 4.8.0 each		

Dharakshma
16245
COMMISSIONER.

Dharapuram Municipal Office,
Dharapuram Dated 16245

15245.
1415×12 = 16980
58×10×12 = 6960
23940
24000

Enclosure to Budget estimate - Elementary Education Funds - Dharapuram Municipal Council for the year 1945-46.

(7)

		VIII	VII	VI	V	IV	III	II	I
1 Number of Schools on date of submission of budget.		1	-	-	7	-	-	-	-
2 Number of schools proposed to be opened during the ensuing year			- nil -						
3 Total number of teachers employed in all the schools under the management of the local body on the date of the submission of the budget the scale of pay in force and the number of teachers in each ~~xxxxxx~~ scale.			Total No. of teachers 58						
	Men Teachers:								
	Secondary		5 on Rs.25-2/2-45.						
			1 on Rs.15/- untrained.						
	Higher		28 on Rs.20-½-24-2/2-30.						
	Lower		2 on Rs.15-½-20.						
	Women Teachers:								
	Secondary		2 on Rs.25-2/2-45.						
	Higher		15 on Rs.20-½-24 - 2/2 - 30.						
	Lower		4 on Rs.25-½-29 - 2/2 - 35.						
			1 on Rs.20-½-25.						
4 Number of additional teachers proposed to be employed in (1) and in the schools to be newly opened during the ensuing year and their scales of pay		.....	- nil -						
5 If the pay of the existing teachers is proposed to be revised, the total number of teachers whose pay will be affected, ~~xhxing~~ showing the present and proposed scales of pay and extra provision made for the purpose.		.....	- nil -						

DBE/A-14/2.

O Lakshmi
6 2 45
Commissioner.

6/15/45.

GOVERNMENT OF MADRAS.

Abstract.

Budget Estimate - 1945-46 - Dharapuram Municipal Council - Orders passed.

ASST. SECRETARY TO GOVT. EDUCATION AND PUBLIC HEALTH
9 - FEB

(8)

Local Administration Department.

G.O. No. MS.286. Dated the 7th February, 1945.

ORDER.

05865

The following orders are passed on the Revised Estimate for 1944-45 and the Budget Estimate for 1945-46 of the Dharapuram Municipal Council.-

2. Toll Compensation.- The credit taken for statutory toll compensation in the Revised Estimate for 1944-45 should be reduced to Rs. 18,612.

3. Grants:

(i) Libraries.- The credit taken for a grant of Rs. 400 in the Budget Estimate for 1945-46 should be deleted and a corresponding reduction should be made in the provision made for expenditure under this head.

(ii) Maternity and Child Welfare.- The credit taken for this purpose should be increased provisionally to Rs. 133 in the Revised Estimate for 1944-45 and to Rs. 220 in the Budget Estimate for 1945-46.

4. Remunerative Enterprises.- (1) The Commissioner is informed that the credit taken for compensation for loss of income from motor licence fees should be shown under "Receipts - Communications - Ordinary" and not under "Remunerative Enterprises."

5. The credit taken in the Budget for 1945-46 for a loan of Rs. 8,500 under General Account-Ordinary-Remunerative Enterprises should be shown under "General Account - Capital" and that the provision made for transfer from the General Account Ordinary to Capital expenditure should be reduced correspondingly.

6. Contribution to the Elementary Education Account.- The contribution from the General to the Elementary Education Account provided in the Budget Estimate for 1945-46 should be increased to Rs. 18,520 so as to avoid a deficit in the latter account.

7. Contribution to the Water Supply & Drainage Account.- The contribution from the General to the Water Supply and Drainage Account provided in the Budget Estimate for 1944-45 should be incr to Rs. 2,375 and that in the Budget Estimate for 1944-45 to Rs. 1,

8. Roads.

(1) The provision made in the Budget for 1944-45 for th maintenance of roads and streets should be increased to Rs.10,50 view of the present increase in the cost of execution of road wo

(2) With the provision made for road maintenance in th estimates, the Council can draw an additional toll compensation only Rs. 18,556 in 1944-45 and of Rs. 6,230 in 1945-46. The Co

GOVERNMENT OF MADRAS.

Abstract.

Budget Estimate passed. - 1945-46 - Dharapuram Municipal Council - Orders

---

Local Administration Department.

G.O. No. MS.286. Dated the 7th February, 1945.

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6. Contribution to the Elementary Education Account.- The contribution from the General to the Elementary Education Account provided in the Budget Estimate for 1945-46 should be increased to Rs. 18,520 so as to avoid a deficit in the latter account.

7. Contribution to the Water Supply & Drainage Account.- The contribution from the General to the Water Supply and Drainage Account provided in the Budget Estimate for 1944-45 should be increased to Rs. 2,375 and that in the Budget Estimate for 1944-45 to Rs. 1,125.

8. Roads.

(1) The provision made in the Budget for 1944-45 for the maintenance of roads and streets should be increased to Rs.10,500 in view of the present increase in the cost of execution of road works.

(2) With the provision made for road maintenance in the estimates, the Council can draw an additional toll compensation of only Rs. 18,556 in 1944-45 and of Rs. 6,230 in 1945-46. The Council

is, therefore requested to apply at once to the Government for sanction to utilise for capital works provided for in the Revised Estimate for the current year the balance of Rs. 3,945 from the additional toll compensation sanctioned in the current year. It is also requested to apply to the Government in 1945-46 for sanction to utilise for capital works provided for in the Budget Estimate for 1945-46 the balance of Rs. 7,295 out of the additional toll compensation likely to be sanctioned for that year.

9. Electric Licence Account.- With reference to G.O. No. 706, L.A., dated 2nd January 1943, the Commissioner is requested to send to this department at an early date a copy of the detailed budget estimate of this account.

10. Closing Balance.- The Budget Estimate of the Council for 1945-46 revised with reference to the actual closing balance for 1943-44 as per audited accounts for that year and with reference to paragraphs 2 to 3 and 5 to 8 above closes with a balance of Rs. 31,968 under the General Account - Ordinary, against the requisite minimum closing balance of Rs. 5,553. The request of the Council for a grant towards the payment of Dearness allowance to the Elementary School teachers will not be complied with.

11. The Commissioner is requested to forward to the Government at an early date the remarks of the Heads of Departments on the Budget Estimate of the Council for 1945-46 together with a report of the action which the Council proposes to take on them.

12. The Commissioner is requested to report within a month why the estimated capital expenditure of Rs. 8,500 in 1945-46 for the construction of a record room and improvements to cart stand and daily market should not be met from the Council's large estimated closing balance under the General Account for 1945-46 and why the Council requires a loan of Rs. 8,500 from the Government for the purpose.

(By Order of His Excellency the Governor)

V. N. Kudva,
Secretary to Governmen

To the Commissioner, Dharmapuram Municipality through the Chairman, Municipal Council.
" Collector of Coimbatore.
" Inspector of Municipal Councils and Local Boards.
" Education and Public Health Department.

True Copy forwarded.
(By Order.)

SUPERINTENDENT.

vkp.7.2.

To be substituted for the G.O. of the same No. and date.

GOVERNMENT OF MADRAS.
ABSTRACT.

BUDGET ESTIMATE - 1945-46 - Dharapuram Municipal Council - Orders passed.

- -

Local Administration department.
G.O.No.Ms.286. Dated 7th February 1945.

O R D E R.

The following orders are passed on the Revised Estimate for 1944-45 and the Budget Estimate for 1945-46 of the Dharapuram Municipal Council:--

2. Toll Compensation:- The credit taken for statutory toll compensation in the Revised Estimate for 1944-45 should be reduced to Rs.18,812.

3. Grants:-

(i) Libraries:-The credit taken for a grant of Rs.400 in the Budget Estimate for 1945-46 should be deleted and a corresponding reduction should be made in the provision made for expenditure under this head.

(ii) Maternity and Child Welfare:- The credit taken for this purpose should be increased provisionally to Rs.133 in the Revised Estimate for 1944-45 and to Rs.220 in the Budget Estimate for 1945-46.

4. Remunerative Enterprises:-(1)The Commissioner is informed that the credit taken for compensation for loss of income from motor licence fees should be shown under "Receipts - Communications - Ordinary" and not under "Remunerative Enterprises."

5. The credit taken in the Budget Estimate for 1945-46 for a loan of Rs.8,500 under "General Account - Ordinary - Remunerative Enterprises" should be shown under "General Account - Capital" and that the provision made for transfer from the General Account Ordinary to Capital expenditure should be reduced correspondingly.

6. Contribution to the Elementary Education Account:- The contribution from the General to the Elementary Education Account provided in the Budget Estimate for 1945-46 should be increased to Rs.18,520 so as to avoid a deficit in the latter account.

7. Contribution to the Water Supply & Drainage Account:- The contribution from the General to the Water Supply and Drainage Account provided in the Revised Estimate for 1944-45 should be increased to Rs.2,375 and that in the Budget Estimate for 1945-46 to Rs.1,125.

8. Roads:-

(1) The provision made in the Budget Estimate for 1945-46 for the maintenance of roads and streets should be increased to Rs.10,500 in view of the present increase in the cost of execution of road works.

(2) With the provision made for road maintenance in the estimates, the Council can draw an additional toll compensation of only Rs.18,556 in 1944-45 and of Rs.6,230 in 1945-46. The Council is, therefore, requested to apply at once to the Government for sanction to utilise for capital works provided for in the Revised Estimate for the current year the balance of Rs.3,945 from the additional toll compensation sanctioned in the current year. It is also requested to apply to the

P.T.O.

Government in 1945-46 for sanction to utilise for capital works provided for in the Budget Estimate for 1945-46 the balance of Rs.7,295 out of the additional toll compensation likely to be sanctioned for that year.

9. Electric Licence Account:- With reference to G.O.No. 706, L.A., dated 2nd January 1943, the Commissioner is requested to send to this department at an early date a copy of the detailed budget estimate of this account.

10. Closing Balance:- The Budget Estimate of the Council for 1945-46 revised with reference to the actual closing balance for 1943-44 as per audited accounts for that year and with reference to paragraphs 2 to 3 and 6 to 8 above closes with a balance of Rs.31,968 under the General Account - Ordinary, against the requisite minimum closing balance of Rs.5,553. The request of the Council for a grant towards the payment of Dearness allowance to the elementary School teachers will not be complied with.

11. The Commissioner is requested to forward to the Government at an early date the remarks of the Heads of Departments on the Budget Estimate of the Council for 1945-46 together with a report of the action which the Council proposes to take on them.

12. The Commissioner is requested to report within a month why the estimated capital expenditure of Rs.8,500 in 1945-46 for the construction of a record room and improvements to cart stand and daily market should not be met from the Council's large estimated closing balance under the General Account for 1945-46 and why the Council requires a loan of Rs.8,500 from the Government for the purpose.

(By order of His Excellency the Governor)

V.N.Kudva,
Secretary to Government.

To the Commissioner, Dharapuram Municipality, through the Chairman, Municipal Council.
To the Collector of Coimbatore.
To the Inspector of Municipal Councils and Local Boards.
To the Education and Public Health Department.

(True Copy),
Forwarded, (By order).

Subrahmaniam
Superintendent.

vkp.22/2.

B&P.H(A)

Lodged.

24/2/45

27.2.45

The E.F. fund budget has not yet been rcd. This will be added hereafter

Extract of notes connected with G.O. no 286 Edn dt 7-2-45 (11) 19

3. The financial position of the Council is good × × × ×
The Council has increased the rate of lighting tax by ½% per half-year and the Education tax by 1% per half year from 1.4.45 After these increases, the total rate of property tax inclusive of Education tax which will be in force in the municipality in 1945-46 will be 13¾% per annum. There is no need to increase the rate further for the present

× × × ×

E&AN Dept

Pending the examination of the E.E Fund budget, the suggestion of the LA Dept to increase the contribution from general funds to E.E. Fund from Rs 9000 to Rs 18520 may be accepted provisionally. The proposal of the Council to increase the rate of Edu tax will also be considered in Connection with the E.E. Fund budget

E.A-V
30.1.45

(12) 20

EdPH (6)

Special

B.E. 1945.46. Elementary Edn Fund - Municipal Council Dharapuram - Edu tax - Enhancement

---

Memo. No. 82148-2.B.Edn., 8., 9-3-45.

The Commissioner Dharapuram Municipality is requested to submit immediately a copy of the Council's resolution enhancing the rate of education tax from ½ to 1½ % per half year on property rentals with effect from 1.4.45 and also to state whether the preliminary notice under the proviso to section 78(3) of the D.M. Act, 1920, has already been published & the objections received have been considered by the Council

Reminder 9/8/45

To
the Commr
Dharapuram

9.3.45

XX. b.—INTEREST—Interest on Arrears of Revenue.

Detailed account heads.	Accounts, 1942-3.	Budget Estimate, 1943-4.	Revised Estimate, 1943-4.	Budget Estimate, 1944-5.
(1)	(2)	(3)	(4)	(5)
	Rs.	Rs.	Rs.	Rs.
Land Revenue		21,000		
Excise and Opium		1,700		
Forest and other Revenues		5,500		
GRAND TOTAL—XX. b.—INTEREST ON ARREARS OF REVENUE		28,200		

ii. Loans to Mufassal Municipalities.		6,82,700		
iii. Loans to District and other Local Fund Committees ..		1,47,300		
iv. Loans to Landholders and other Notabilities ..		..		
v. Advances to Cultivators.				
Loans under the Land Improvement Loans Act and Agriculturists' Loans Act		4,97,000		
Loans under the Agriculturists' Loans (Madras Amendment) Act, 1935		99,000		
Loans under the Madras Agriculturists' Loans (Cultivation of fallow lands in holdings with food crops) Rules, 1942		4,200		
Loans under the special rules for pumping installations		12,000		
Loans under the special rules for agricultural implements		1,000		
Total—v. Advances to Cultivators ..		6,13,200		
vi. Advances under Special Laws—(State-aid to Industries) ..		7,800		
vii. Miscellaneous Loans and Advances.				
Loans to communities eligible for help by the Labour Department and Criminal Tribes Settlements		12,000		
Loans to Co-operative Societies and Land Mortgage Banks		1,23,500		
Loans relating to the Fisheries Department ..		..		
Advances to the Board of Commissioners for Hindu Religious Endowments		8,600		
Advances to Local Bodies to cover deficits ..		78,200		
Short-term Loans to Market Committees ..		2,400		
Loans to Mrs. A.V.N. College Committee, Vizagapatam		100		
Total—vii. Miscellaneous Loans and Advances		2,24,800		
viii. Loans to Local Bodies for Railway Construction ..		37,400		
ix. Loans to Government Servants.				
Advances for the purchase of motor cars ..		1,900		
Advances for the purchase of conveyances other than motor cars		200		
Advances of passage money		..		
Advances for purchase of typewriters		..		

(5) OFFICERS WHO HAVE BEEN GRANTED THE IMPERIAL SERVICE MEDAL

Delete "Ketapurpalli Kanaran" and the entries against the name.

Page 31.—*Delete* "Valiyapurayil Paidal" and the entries against the name.

Against "W. Chinniah Nayudu," *substitute* "Thennur, Trichinopoly" *for* the existing entry in column (3).

Add the following :—

Sangan Kuppuswami ..	Vide letter No. 959/27, dated 12th February 1941, of the Military Secretary to His Excellency the Governor of Madras.	Ariyur village, Vellore taluk, North Arcot district.	First-grade warder (Retired), Central Jail, Salem.

C.—INDIAN TITLES

(1) INDIAN CHIEFS

(i) Hereditary

HINDUS

Maharaja

Page 31 (*a*).—Against item No. 1, Balarama Varma, *add* "LL.D." after "G.C.I.E." in column (10).

Against item No. 2, *substitute* "Kerala Varma" *for* "Rama Varma" in column (3), "12 December 1863" *for* the existing entry in column (4), "13 April 1941" *for* "25 March 1932" in column (8) and "The full style and title are as follows : His Highness Sri Kerala Varma, Maharaja of Cochin" *for* the existing entry in column (10).

Raja

Against item No. 4, *substitute* "Ravi Varma" *for* "Kerala Varma" in column (3), "1 December 1865" *for* "12 December 1863" in column (4) and "13 April 1941" *for* "25 March 1932" in column (8).

Rani

Against item No. 2, Setu Parvati Bai, *insert* "Foreign and Political Department Letter No. F. 75 (2) H/35, Confdl., dated 21st March 1935" in column (7) and "LL.D." after "H.H. Maharani Setu Parvati Bai" in column (9).

23

24

(15)

DHARAPURAM MUNICIPALITY.

Subject No. 5

Date of Meeting ORDINARY. 27 - 1 - 1945 .

(English)

To confirm the Property Tax on Building and Vacant sites as enhanced in this Council's Resolution No.230 dated 23-10-44 with effect from 1945-46.

Resolution No.325

Confirmed.

(Sd.) K. MUTHUKRISHNA NAIDU,
Chairman.

(Tamil)

/ True copy/

O. Lakshmi 17345

Commissioner.

NL
14.3.45

Clerk. *Manager.* *Commissioner.*

[P.T.O.]

25

Resolution of the Municipal Council No. ..... Dated ..... 194 .

Clerk. *Manager.* *Chairman.*

26

(16)

DHARAPURAM MUNICIPALITY.

Subject No. 2

Date of Meeting ORDINARY. 23 - 10 - 1944 .

(English)

Audit Report (General Funds) for the year 1943-44 and the draft replies thereon.

Resolution No.230

Commissioner's reply approved with the following modifications Part 1 General Review:Taxation:

Water Supply and Drinage: No enhancement in the rate of tax need be made till the water supply scheme is taken up.

Total taxation on Property may be enhanced from 10¾% to 13¾% instead of 16% as suggested by the Commissioner.

(Tamil)

(Sd.) K. MUTHUKRISHNA NAIDU,
Chairman.

/ True copy /

C. Lakshmi
17.3.45
Commissioner.

Please turn over for "Suggestion by the Commissioner".

Clerk. *Manager.* *Commissioner.*
[P.T.O.]

27

Resolution of the Municipal Council No. ..... Dated 194

Part I - General Review:

The tax may be raised to 16% to meet the excess expenditure under lighting account (1%) and as suggested by the Deputy Inspector of Local Boards in his inspection notes (3¼%). Education tax may be increased to 3% as a very large amount is being paid from general account every year. The taxation will then be as follows.

	As existing	As proposed.
General purposes	6¼%	6¼%
Water Supply & Drainage	2%	4¼%
Scavanging	¾%	¾%
Lighting	¾%	1¼%
Education	1%	3%.

Unless and until this is done, it is impossible to improve the town in any tangible manner. This rate of taxation may be given effect from 1945-46.

(Sd.) V. LAKSHMANAN,
Commissioner.

/True copy/

V Lakshmanan
17.3.45
Commissioner.

16.3.45

Clerk. Manager. Chairman.

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(17) 28

E+PH(B)

Budget Estimate 1945-46. Elementary Edn Fund Municipal Council, Dharapuram- Orders passed From the DPI. R.O.P no 95-B-3/44-45 & 24.2.45

(ii)

Order no 453 in Edn dated 23.3.45

The Govt pass the following orders on the RE for 1944-45 and the BE for 1945-46 of the E.E. Fund of the mnl cl, Dharapuram.

2. RE for 1944-45 Receipts (i) The opening balance should be entered as Rs 3,178, as per following the audited accounts for 1943-44.

(ii) The amount entered against the head "Equivalent Contribution" represents Govt grant under sec 37 of the E.E.Act and the amount entered against the latter head represents the compensation for loss of income under Edn tax on profession tax. The credits should be shown under the correct heads of account. The credit taken for govt grant under Sec 37 of the E.E.Act should be reduced from Rs 2,788 to Rs 2,779 with reference to Govt no 304 Edn & 23.3.45

(iii) The credit taken for Govt grant under the proviso to Sec.37 of the E.E. Act should be raised from Rs 2,022 to Rs 3,001 with reference to Govt no 616 Edn & 21.4.45 and 674 Edn dated 1.5.44

(iv). The credit taken for compensation for loss of income under Edn on Profession tax should be reduced from Rs 771 to Rs 681 with reference to Govt no 1266 L.A & 7.6.44

(v). The credit taken for contribution from general funds should be reduced from Rs 20,192 to Rs 17,979.- the amount required to balance the budget.

Expenditure (vii). The sanction

of Govt should be obtained for the excess expenditure under "Ordinary"

3 B.E for 1945-46. Receipts (i). Credit should be taken for a Govt grant of Rs 3,001 under the provisio to Sec. 37 of the E.E. Act, 1920.

(ii). The credit taken for Compensation for loss of income under Edn tax on profession tax should be reduced to Rs 741 with reference to Go No. 1266 L.A dt 7.6.44

(iii) The credit taken for a subsidy of Rs 10,000 for payment of dearness allowance should be omitted

(iv). Under Sec. 32 (1-b) of the Madras Elementary Edn tax Act, 1920, the Govt direct that the contribution from general funds to the E.E. Fund be raised from Rs Rs 9,480 to Rs 21,360 to avoid the anticipated deficit.

4 Under Sec. 35(2) of the Madras Elementary Edn Act, 1920, as amended by Madras Act XV of 1941, the Govt approve the proposal of the Dharapuram Municipal Council to increase the rate of education tax levied in the municipality from 1% to 3% per annum on property rentals with effect from 1.4.45

5. An extract of the remarks of the D.P.I in paras 12 & 13 of his Dest read above is Communicated to the Commr. for information & necessary action

6. The sanctioned budget for 1945-46 will be as shown in the annexure to this order

Yours
21.3.45

21.3.45

By order

To
The Commr. Dharapuram
(thro' the CEC with extract of D.P.I's remarks)
D.P.I.
Exr of L.F. Accts
L.D. Dept.

Annexure P.T.O.

D Dtd 23/3

Annexure

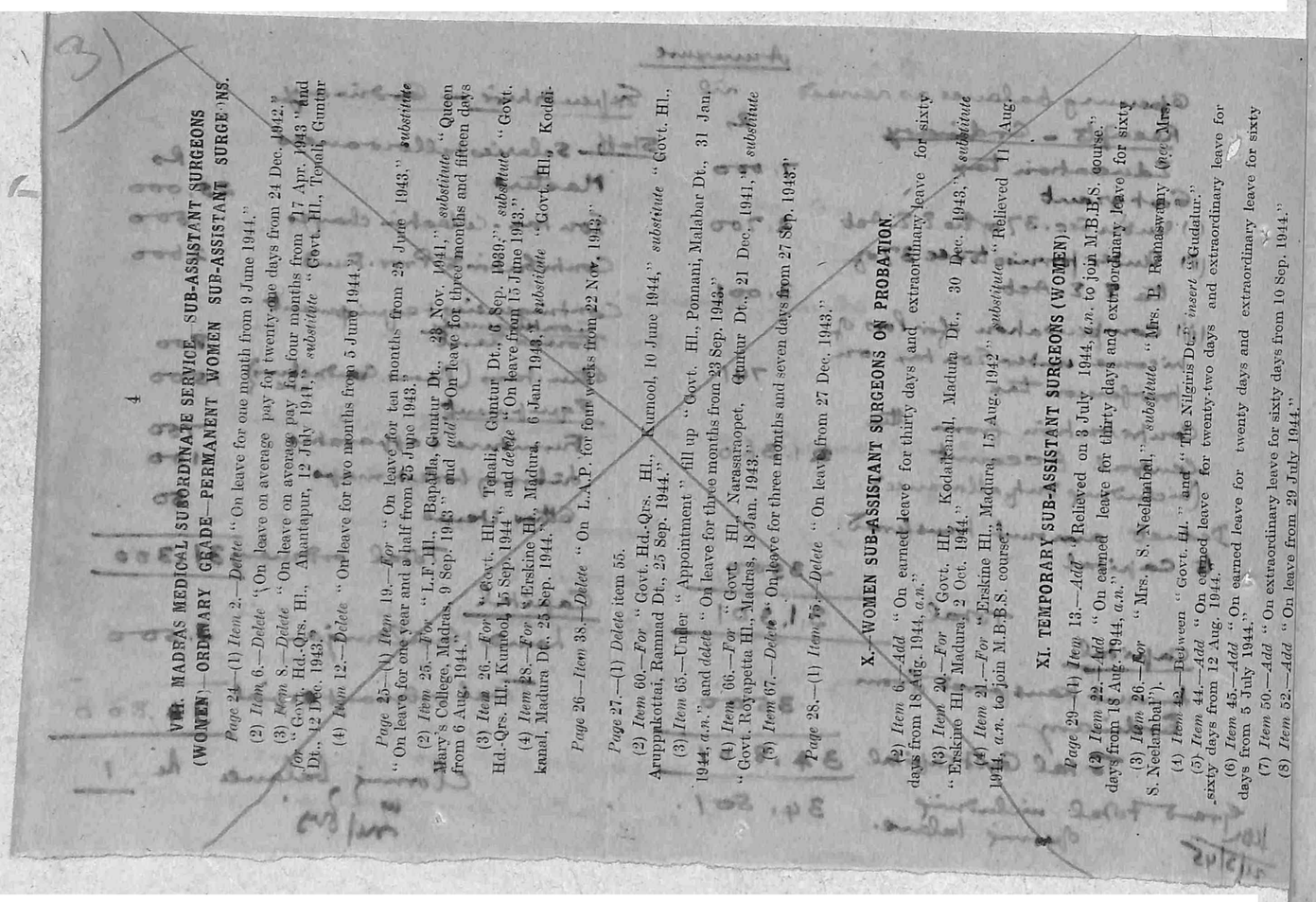
Opening balance as revised	nil		
Receipts – Ordinary	Rs	**Expenditure – Ordinary**	
Education tax	7,000	**Staff** Salaries & allowances	
Govt grant		Masters	Rs 25,000
(i) Under Sec. 37 of the E.E. Act	2,700	Edn tax - Collection charges	500
(ii) Under provisio to Sec 37 of the E.E. Act	3,001	Contribution to Prov. Fund	2600
(iii) Compensation for loss of income under Edn tax on profession tax	741	Contingencies & equipment ~~Contingencies~~ ~~House rent~~	800
Contribution from the General Account (including Dutt allowance)	21,360	Other items (Rents, Conveyance etc)	1500
Deduct amount transferred to Capital	-3500	**Equipment.**	
Total	31,301	Furniture & apparatus	750
Capital.		Library books & maps	100
Amount transferred from Ordinary	3500	Other items	50
Total Govt Capital	34,801	Total ordinary	31,300
Grand total including opening balance.	34,801.	**Capital**	
		Lands & Buildings	3,500
		Total ordinary capital	34,800
		Closing balance	Re. 1

(18)

30

21.3.45

By order



4

VII. MADRAS MEDICAL SUBORDINATE SERVICE SUB-ASSISTANT SURGEONS
(WOMEN)—ORDINARY GRADE—PERMANENT WOMEN SUB-ASSISTANT SURGEONS.

Page 24.—(1) *Item 2.—Delete* "On leave for one month from 9 June 1944."
(2) *Item 6.—Delete* "On leave on average pay for twenty-one days from 24 Dec. 1942."
(3) *Item 8.—Delete* "On leave on average pay for four months from 17 Apr. 1943" and for "Govt. Hd.-Qrs. Hl., Anantapur, 12 July 1941." *substitute* "Govt. Hl., Tenali, Guntur Dt., 12 Dec. 1943."
(4) *Item 12.—Delete* "On leave for two months from 5 June 1944."

Page 25.—(1) *Item 19.—For* "On leave for ten months from 25 June 1943." *substitute* "On leave for one year and a half from 25 June 1943."
(2) *Item 25.—For* "L.F.H., Bapatla, Guntur Dt., 28 Nov. 1941." *substitute* "Queen Mary's College, Madras, 9 Sep. 1943." and *add* "On leave for three months and fifteen days from 6 Aug. 1944."
(3) *Item 26.—For* "Govt. Hl., Tenali, Guntur Dt., 6 Sep. 1939." *substitute* "Govt. Hd.-Qrs. Hl., Kurnool, 15 Sep. 1944" and *delete* "On leave from 15 June 1943."
(4) *Item 28.—For* "Erskine Hl., Madura, 6 Jan. 1943." *substitute* "Govt. Hl., Kodaikanal, Madura Dt. 25 Sep. 1944." and *delete* "On leave for four weeks from 22 Nov. 1943."

Page 26.—Item 38.—Delete "On L.A.P. for four months from 10 June 1944," *substitute* "Govt. Hl., Kurnool, 10 June 1944," *substitute* "Govt. Hl., Aruppukottai, Ramnad Dt., 25 Sep. 1944."

Page 27.—(1) *Delete* item 55.
(2) *Item 60.—For* "Govt. Hd.-Qrs. Hl., Kurnool, 15 Sep. 1944." *substitute* "Govt. Hl., Ponnani, Malabar Dt., 31 Jan. 1945."
(3) *Item 65.—Under* "Appointment" fill up "Govt. Hl., Narasaropet, Guntur Dt., 21 Dec. 1941," *substitute* "On leave for three months from 23 Sep. 1943."
(4) *Item 66.—For* "Govt. Hl., Narasaropet, Guntur Dt., 21 Dec. 1941," *substitute* "Govt. Royapetta Hl. Madras, 18 Jan. 1943."
(5) *Item 67.—Delete* "On leave for three months and seven days from 27 Sep. 1943."

Page 28.—(1) *Item 75.—Delete* "On leave from 27 Dec. 1943."

X.—WOMEN SUB-ASSISTANT SURGEONS ON PROBATION.

(2) *Item 6.—Add* "On earned leave for thirty days and extraordinary leave for sixty days from 18 Aug. 1944, *a.n.*"
(3) *Item 20.—For* "Govt. Hl., Kodaikanal, Madura Dt., 30 Dec. 1943," *substitute* "Erskine Hl., Madura, 2 Oct. 1944."
(4) *Item 21.—For* "Erskine Hl., Madura, 15 Aug. 1942" *substitute* "Relieved 11 Aug. 1944, *a.n.* to join M.B.B.S. course."

XI. TEMPORARY SUB-ASSISTANT SURGEONS (WOMEN)

Page 29.—(1) *Item 13.—Add* "Relieved on 3 July 1944, *a.n.* to join M.B.B.S. course."
(2) *Item 22.—Add* "On earned leave for thirty days and extraordinary leave for sixty days from 18 Aug. 1944, *a.n.*"
(3) *Item 26.—For* "Mrs. S. Neelambal," *substitute* "Mrs. P. Ramaswamy (*nee* Mrs. S. Neelambal")."
(4) *Item 42.—Between* "Govt. Hl." and "The Nilgiris Dt." *insert* "Gudalur."
(5) *Item 44.—Add* "On earned leave for twenty-two days and extraordinary leave for sixty days from 12 Aug. 1944."
(6) *Item 45.—Add* "On earned leave for twenty days and extraordinary leave for sixty days from 5 July 1944."
(7) *Item 50.—Add* "On extraordinary leave for sixty days from 10 Sep. 1944."
(8) *Item 52.—Add* "On leave from 29 July 1944."

Edn. & P.H. Dept.(B).

(19)

From the D.P.I., R.O.P.No.95-B-3/44-45 dated 24.2.1945.

Subject:- Budget Estimate 1945-46 - Elementary Education Fund-Municipal Council, Dharapuram.

The R.E. for 1944-45 and the B.E. for 1945-46 of the Elementary Education Fund of the municipal council, Dharapuram are examined below.

2. The sanctioned budget for 1944-45 is on p.14 of (X).

3. R.E. for 1944-45 (i) The opening balance should be entered as Rs.2,178/- as per audited accounts.

(ii) The amount ~~figures~~ entered against the head "Equivalent contribution" represents Government grant under section 37 of Elementary Education Act and the amount ~~figures~~ entered against the latter head, represents the compensation for loss of income under Education tax on profession tax. The credit taken for Government grant under section 37 of the Elementary Education Act should be reduced from Rs.2,788/- to Rs.2,779/- with reference to G.O.No.304, Edn., dated 2.3.1945.

(iii) The credit taken for Government grant under to the proviso to section 37 of the Elementary Education Act should be raised from 2,022/- to Rs.3,001/- with reference to G.O.No.616, Edn., dated 21.4.1945 and No.674, Edn., dated 1.5.1944.

(iv) The credit taken for compensation for loss of income ~~of income~~ under Education tax on Profession tax should be reduced from Rs.771/- to Rs.681/- with reference to G.O. No.1266, L.A., dated 7.6.1944.

P.T.O.

(v) The credit of Rs.1,757/- taken for Government ~~Subsidy~~ towards dearness allowance should be omitted.

(vi) ~~The~~ Credit has been taken for a total contribution of Rs.20,192/- from General funds against Rs.12,330/- provided in the sanctioned budget. If the R.E. is modified as indicated above and credit is taken only for the contribution of Rs.12,330/- provided in the sanctioned budget, the budget will close with a deficit of Rs.7,406/-. In order to avoid this deficit it will be sufficient if the contribution from general funds is increased to Rs.19,736/-. The council has however provided for a total contribution of Rs.20,192 from general funds including a sum of Rs.192/- for duty allowance. It is not clear what this duty allowance represents. The credit taken may perhaps be allowed to stand. There will then be a small closing balance of Rs.456/-.

4 BUDGET ESTIMATE FOR 1945-46:- (i) The council is now levying ~~an~~ education tax at ½% per ~~annum~~ half year on property rentals. It has proposed to increase the rate of Education tax to 1½% per half year from 1.4.1945 and has taken credit for an income of Rs.7,000/- from Education tax against Rs.2,600/- in the R.E. The council's proposal to increase the rate of Education tax may be approved as the council has to provide for increased expenditure on account of payment of dearness allowance and the total rate of property tax inclusive of education tax which will be in force in the municipality in 1945-46 will be only 13¾ per cent per annum. L.A. have no objection to the proposed increase.

(ii) Credit should be taken for a Government grant of Rs.3,001/- under the proviso to section 37 of the Elementary Education Act.

(iii) The credit taken for compensation for loss of income under Education tax on profession tax should be reduced to Rs.741/- with reference to G.O.No.1266, L.A., dated 7.6.1944.

(iv) The credit taken for a subsidy of Rs.10,000/- for payment of dearness allowance should be omitted.

(v) In para 6 of G.O.No.286, L.A., dated 7.2.1945 it has been ordered that the contribution from the general to the Elementary Education Account should be increased to Rs.18,520/- to avoid a deficit on the latter account. If the estimate is modified as indicated above, and if credit is taken only for a contribution of Rs.18,520/- from general funds, the budget will close with a deficit of Rs.2,382/-. The council is likely to get ~~under the scheme~~ ultimately under the scheme for the payment of equivalent contribution up to 1-1/3% of the Education tax, an additional grant of Rs.1,000/-. As the council has enough balance under the general account it may be directed to increase the contribution in ~~the~~ general funds from Rs.9,480/- to Rs.20,900/- roundly.

(vi) EXPENDITURE:- As per details given in the Schedule of establishment, the expenditure on salaries including dearness allowance will amount to Rs.23,940/-. The council has provided a sum of Rs.25,000/-. Presumably it includes provision for the payment of salaries overdue. The provision may be allowed to stand.

The file may be sent to L.A., for remarks. ~~That sept maybe requested to~~ a copy of the letter containing the council's proposal to increase the rate of tax contained in the budget re. gral. accounts

E.P.H.& R.O.No. 8248-I.B. 9-3-45.

8-3-45

L.A.

ASST. SECRETARY TO GOVERNMENT 9 MAR 1945 LOCAL ADMINISTRATION DEPT.

XXVIII.—PUBLIC HEALTH.

Summary by Minor Heads.

Minor head number. (1)	Minor heads. (2)	Accounts, 1941–1942. (3)	Budget Estimate, 1942–1943. (4)	Revised Estimate, 1942–1943. (5)	Budget Estimate 1943–1944. (6)
XXVIII.		Rs.	Rs.	Rs.	Rs.
a.	Sale-proceeds of Sera and Vaccines		47,000		
b.	Contributions		32,700		
c.	Recoveries of Overpayments.		6,400		
d.	Collection of Payments for services rendered ..		1,44,900		
e.	Miscellaneous		45,100		
f.	Receipts in England ..		..		
	TOTAL ..		2,76,100		
g.	*Deduct*—Refunds ..		— 2,200		
	GRAND TOTAL ..		2,73,900		

XXVIII. c.—PUBLIC HEALTH—Recoveries of Overpayments.

Detailed account heads. (1)	Accounts, 1941–1942. (2)	Budget Estimate, 1942–1943. (3)	Revised Estimate, 1942–1943. (4)	Budget Estimate, 1943–1944. (5)
	Rs.	Rs.	Rs.	Rs.
Bacteriological Laboratories		300		
Refunds of grants for water-supply and drainage schemes		5,000		
Other Public Health Receipts		1,100		
GRAND TOTAL—XXVIII. c.—RECOVERIES OF OVERPAYMENTS		6,400		

A

'A' on page 3 above.-- (21) In a copy of the Commissioner's note to the Municipal Council on the B.E. for 1945-46 received in this Department along with the Council's General Budget for 1945-46, the Commissioner has stated as follows:-

"It is a good gesture towards a progressive policy that the Council has increased the taxation from 10¼ per cent to 13¼ per cent with effect from 1945-46".

In the statement of the rates of taxes proposed to be levied in the Municipality in 1945-46 submitted by the Commissioner along with the General Budget for 1945-46 it is stated that the rate of education tax in 1945-46 is 1½ per cent per half year.

Apart from the above, no letter has been received in this Department containing the Council's proposal to increase the rate of education tax.

2. 'B' on p. 2 above.- In G.O.No.1502 Education dated 10-10-1944 a grant of Rs.1,757 was sanctioned to this Municipal Council towards payment of dearness allowance to the elementary education staff. The credit for this grant taken in the R.E. for 1944-45 may therefore stand.

3. Contribution from General Fund for 1944-45.- The contribution provided from the General Funds in the R.E. for 1944-45 exceeds the contribution provided in the sanctioned Budget for the year by Rs.7,862. The contribution is in excess of actual requirements by Rs.2,213. The contribution provided in the R.E. from General Funds may therefore be reduced by Rs.2,213. The R.E. for 1944-45 will then close with a nil balance.

20192
2213
17979

4. Revised with reference to paragraph 3 above, the B.E. for 1945-46 will close with a deficit of Rs.2,838 if the contribution from the General Fund for 1945-46 is fixed at Rs.18,520. In order to wipe off the deficit in the B.E., this Department agrees to increase the contribution from the General Fund to the E.E.Fund in the B.E. for 1945-46 to a total sum of Rs.21,360 inclusive of the contribution of Rs.480 provided for duty allowance. The duty allowance presumably represents the duty allowance of headmasters of elementary schools which

was abolished in this Municipality some years ago and has probably been revived now.

RM 9.3.45 S/1 4-1-0 JP 9.3.45 Ex P H

Ex P H (B) Lr No 6001-1-B1 9.3.45

Please see para 1 of the L.A. Depts' note on p 4 ante. The Commissioner Dharapuram Mfy may be asked to submit a copy of the Council's resolution increasing the rate of education tax from ½ to 1½% per half year on property rentals and to say whether the notice required under the first proviso to section 78(3) of the M. D.M. Act has already been published & the objections received have been considered.

A draft memo is submitted below for approval.

K8K 9.3.45 — 9.3.45

[Memo no 8248-2B Edn dt 9.3.45] — p 20 cf

The Commissioner Dharapuram Mfy has not yet replied to the memo on p 20 cf.

A draft telegram is submitted below for approval.

K8K 17.3.45 — 17.3.45

C. no. 10936. - From the Comm. Dharapuram Mfy Ref. A3 2510/44 dt 13-3-45

Please see the commis reply on p 22 cf. The proposal to enhance the rate of Edn tax may be approved under Sec. 35(2) of the Madras Elementary Edn Act

2. The credit taken for subsidy for dearness allowance in R.E. for 1944-45 may be allowed to stand and the question of

ASST. SECRETARY TO GOVT. EDUCATION AND PUBLIC HEALTH DEPTT. MAR 1945

This is the plan now applied to similar cases — 21.3.45

K8K para 3 B 8248 dt 9.3.45 on p 4 ante

para 4 on p 4 ante

(granted as 1944-45 for dearness allowance) of recovering the excess subsidy if any may be considered in 1945-46 after the actual closing balance for the current year is known (22)

3 The suggestion of L.A that the contribution from the general funds in the RE for 1944-45 may be reduced from Rs 20,192 to Rs 17,979 and that token credit for in the RE for 1945-46 may be increased from Rs 9,480 to Rs 21,360 may be accepted.

4. A draft order is submitted below for approval — 21.3.45

SECRETARY, EDN. AND PUBLIC HEALTH DEPT. 24/3/45 GOVERNMENT OF MADRAS

Accounts, months.		Explanatory Remarks.
1941–1942. (9)	1942–1943. (10)	(11)
Rs.	Rs.	