

Eth (1945) Department.

Rs

SERIES.

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G.O. No. 1831

Eon

Dated

7. XI. 1945

(12)

Order on p 9 CF

[Despatch Abstract.]

Elementary Education Fund - District Board, South Arcot -
Payment of an additional contribution from the general funds -
Enhancement of rate of education tax - Subsidy from Provincial
Funds - Orders passed.

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
	7765						
	725-65						

Further Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
	2212						
	21-1-45						
	323						
	142-45						

C.F. 32 (a).

Local Administration Department
 From (Name) Sri K. Sitarama Reddiar
 B.A, B.L, M.L.A (Central)
 Designation President, District Board,
 South Arcot.
 Station

Received 27 JUN 1945
 Registered
 To The Secretary to Government,
 Education & Public Health Department,
 Fort Saint George,
 Madras.

Enclosures: D1-26707/D.B/44
 No. dated 26-6-1945. 194 .

Sir,

Subject:--Education-Elementary-South Arcot District Board - Budget estimate 1945-46 - closing balance 1944-45 - particulars - furnished.

Reference:--Government Order No.Mis.776 Edn.dated 17-5-1945.

With reference to para 4 of the above Government order, I have the honour to state that the actual closing balance for the year 1944-45 under Elementary Education funds is Rs.74307--5-11.

R.R.26-6.Exd.4

President, District Board,
 South Arcot.

276492
 165894
 2322516
 193543

C.F. 22.

From (Name) Sri.K.Sitarama Reddiar,
B.A.,B.L.,M.L.A.,(Central)
Designation President, District Board,
South Arcot,
Station Cuddalore N.T.



33445

To
The Secretary to Government,
Education & Public Health Department,
Fort Saint George, Madras.

Enclosures: D.1-No. 18159/D.B./45 dated 21-7-1945

Sir,

Sub:- Education - Elementary - Budget estimate 1945-46 -
particulars furnished.

Ref:- Government Memorandum No. 22762-A/45.1.Edn. dated
10-7-45.

The particulars required in the above Government Memorandum
are furnished below.

1. Actual Opening balance on 1-4-1945. Rs. 74307- 5- 11
2. Additional income under G.O.No. 530
Edn. dated 6-4-45 Nil
3. Additional expenditure under G.O.No.
1173 L.A., dated 28-5-45 199060- 0- 0
4. Anticipated closing balance for 1945-46. — 221305- 0- 0
5. Proposals for avoiding defecits
if any. The District Board
has already been -
asked in "O. No.

No.Ms. 776 Edn. dated 17-5-45 to pay a sum of Rs.1,72,735 to the - Elementary Education fund from its General funds. It is not possible to expect any more contribution from the General funds. So, the Government are requested to pay a subsidy of - Rs.2,21,305 to cover the deficit.

President, District Board,
South Arcot.

C.F. 32.

In reply, please quote number, date and short title.



35501

ENCLOSURES

SPARE COPIES

Local Administration

DEPARTMENT.

Received _____ Registered _____

From (Name) Sri K.Sitarama Reddiar B.A., B.L., M.L.A (Central)

(Designation) President, District Board, South Arcot,

Post Box _____, (STATION) Cuddalore N.T.,

Telegraphic Address _____

To

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

D1- 1815/D.B/45, dated 6-8-1945. 19

Sir,

* Subject:- South Arcot District Board-Payment of Dearness Allowance to Elementary School Masters at enhanced rates-paucity of funds-subsidy-requesting.

I have the honour to state that the Government in their order No.1173 L.A., dated 28-5-1945 have directed all District Boards to pay to their servants Dearness Allowance at enhanced rates of Rs.16/- and 18 per mensem, with effect from 1-1-1945. The additional amount that will be required for the payment of dearness allowance at the aforesaid rates to Elementary School teachers and peons works out to Rs. 1,99,060/-

2. In the review of the Elementary Education Budget for 1945-46, the Government in their order No.Mis.776, Edn. and Public Health dated 17-5-1945 have anticipated a deficit balance of Rs.39,007.

Taking into account the actual opening balance under Elementary Education Funds, the budget closes with a deficit of Rs.2,21,305 as shown in the statement annexed.

3. As figures stood on 31-7-1945 there was a cash balance of only Rs.25,000 and it was feared that even the regular salaries due for July 1945 would not be paid in August. But, fortunately, the Government in their order No.1158, Edn. dated 30-7-45 have sanctioned the payment of Rs 1,20,433 as an equivalent contribution under Section 37 of the Elementary Education Act. With this amount, it may be possible to pay the salaries of Elementary School teachers regularly for the next ~~next~~ few months as the monthly recurring receipts comes to Rs.55,535 whereas the monthly expenditure towards salaries etc., comes to Rs.78,000 at present.

4. Government in their Memorandum No. 14988/45-2C dated 23-7-1945 have stated that pending the issue of final orders, the Board's employees should be paid the dearness allowance at the rates specified in G.O.No.1173 L.A., dated 28-5-1945 with effect from 1-1-1945. As the order seems to be

mandatory and applies to all employees including Elementary school teachers, orders have been issued for the payment of dearness allowance at the enhanced rates to Elementary School teachers with effect from 1-8-1945. As regards the arrears of dearness allowance for the period from 1-1-1945 to 31-7-1945, which amounts to about Rs.91,000, it is impossible to pay it from the existing slender finances of the Elementary Education funds. The payment of increased rate of dearness allowance for the above period is possible only when the Government subsidy is received.

5. In view of the circumstances explained above, I am deferring the payment of arrear dearness allowance at the enhanced rates to Elementary School teachers for the period from January 1945 to July 1945 pending the sanction of the subsidy by the Government. I request that the Government may be pleased to sanction a subsidy of Rs.2,21,305 to wipe off the deficit as detailed in the statement annexed to enable the District Board to pay the dearness allowance at the enhanced rates from January 1945 to all Elementary School teachers and to meet the routine expenditure till the end of the current financial year.

R.R.6-8.Exd.2

President, District Board,
South Arcot.

Elementary Education Fund.

1. Closing balance under Elementary Education Fund as revised by Government Order No.776 Edn.& P.H dated 17-5-1945. ..	-39,007
2. Amount required by the District Board Engineer for incomplete works. ..	-1,275
3. Amount required for the payment of Dearness Allowance at enhanced rates (Rs.16 and 18). ..	-1,99,060
	-2,39,342
Actual opening balance on 1-4-1945. ..	74,307.
Opening balance adopted in the Budget. ..	56,270
	Excess. 18,037
Net deficit. Rs. 2,21,305.	

Copy forwarded to the Secretary, Local Administration Department for information.



From A.Vellayya Mudaliar,
Handloom cloth Merchant,
Kuringipadi

The Adviser to His Excellency
The Governor of Madras
Education
Jot St George.

Subj: Payment of enhanced dearness
allowances to South Arcot Dt Board Elementary
School teachers.
Honoured Sir,

I beg to bring the following for your
Kind & favorable consideration as a private
citizen of Kuringipadi, South Arcot Dt.

The President of South Arcot Dt Board
is not gracious enough even to carry out the
instructions contained in the G.O. by sanctioning
& disbursing the revised enhanced dearness
allowance of Rs. 16/- per month from January 45
to Ele. grade teachers.

He has ordered to claim the dearness
allowance from August 45 only for reasons
best known to himself. He has intimated
that the arrears from January 45 will be
paid later on; when, God only knows.

Reasons for non-payment immediately
in an instalment even though the Government
has announced its willingness to go to the aid
of deficit districts are not understandable.
Obligation of the law paid Elementary grade
District Board school masters with their many
dependents in these hard days of inflation &
scarcity is ghastly. The benevolence of
the Madras Government is being wantonly
frustrated by the delaying tactics of the
President.

So I beg to request your Honor
to kindly intervene immediately in the
name of humanity pitying the sorrowful
plight of the Elementary grade schoolmasters who
are nearly 2000 in number in this district & to
see the G.O. is obeyed into immediate

I beg to remain
Honoured Sir,

Your obedient servant

A. Velamuri
27/8/45.

Elementary Ed. Fund - 29315/- from the O.D. 25-2-44
 S. A. South Arcot - 26707 Rs. 26.6.45
 G. A. 1831 Edn. dated 2.11.45
 The P. & S. South Arcot is informed that an addl. contribution of Rs. 1,00,000/- is made from the general funds of the District Board to the Elementary Education Fund towards the deficit in the latter account.

2. Under sub-section (2) of section 35 of the Madras Elementary Education Act, 1920, His Excellency the Governor of Madras directs the District Board, South Arcot, to alter the rate of levy of education tax in its area from $4\frac{1}{2}\%$ per cent to $5\frac{1}{2}\%$ per cent of the land cess (i.e. 12 pies in the rupee of land revenue) with effect from fasli 1355 in order to provide addl. funds for elementary education. The President is requested to place the matter before the District Board and to forward to Government within a month from the date of receipt of this order a copy of the resolution of the District Board resolving to levy education tax at the altered rate with effect from fasli 1355.

3. The Government sanction the payment in the current year to the District Board, South Arcot of a subsidy of Rs. 52,000/- (Rupees fifty two thousand only) towards the grant of dearness allowance to teachers in elementary schools.

4. The Accountant-General is requested to place the amount at the disposal of the District Board at an early date. The President should present the necessary bill at the Treasury for obtaining payment of the amount or for getting it adjusted.

5. The expenditure will be met from the appropriation under "37. Edn. & - Primary Grants to local bodies & I. Ordinary areas - 4. Teachers - Authorized" in the annual estimate of Expenditure for 1945-46.

6. ~~The District Board, South Arcot is informed that the Government will make payment of any additional subsidy towards the deficit in the P. & S. Fund account for 1945-46.~~
 in Jan'y 46 on receipt of the revised estimate of the Fund for the year.

The O.D. 29315/-
 The A.G. (South Arcot)
 The K. M. L. V.
 2.11.45
 A. P. S. 11.11.45



04515

M. 12924/42

To
The Secretary to Government,
Local Administration Department,
MADRAS

Thro'
The Proper Channel

The humble memorial of S. V. Krishna Varier, Asst. Teacher, Bd. Boys' School, Padappariyaram.

Respectfully sheweth :-

(1) that, on account of the present war conditions, the market prices of rice, cloth, kerosine, gingily oil, coconut oil, and other necessities of life have abnormally increased. This is clear even from the index tables published by Government.

(2) that, in Malabar, the rice in price has been the highest in the Presidency.

(3) that, consequently, the memorialist finds it extremely hard to maintain himself and his family on his present salary of Rs. 237/.....

(4) that, owing to the inadequacy of his present salary to meet the abnormal increase in the cost of living, he is running into debt and will soon be on the verge of insolvency

(5) that his present position, therefore, demands immediate pecuniary relief.

(6) that, realising the difficulties of their low paid servants, Government themselves have sanctioned varying rates of dearness allowance to their servants and have permitted Local Boards to grant similar allowance to their servants.

(7) that, private employers like factory owners and quasi public agencies like Railway Companies have also given generous aid to their low paid employees to allow them to tide over these difficult times

(8) that the Malabar District Board has not yet granted the dearness allowance allowed in G. O. No. 2788, L. A. dated 19-9-'42 to its servants and

(9) that, therefore, he humbly prays that the benign Government may be pleased to consider his present pitiable circumstances and to issue immediate orders to the District Board making it obligatory to grant dearness allowance to the memorialist at the rates sanctioned to Government servants treating the expenditure as a prior charge on District Board funds.

For which act of justice and generosity, the memorialist shall, as in duty bound,

Place, Padappariyaram,

Ever Pray,

Date, 28/2/43.

S. V. Krishna Varier
Memorialist.

Submitted to the Spt. Officer, Dist Board
Malabar, Calicut. Pullacharairi
Head Teacher
3.3.43

29315A
3.7.45



3.9
4.7.45

L/850f

24/8/45

Received

25.8.44 def
29.2.43. from the Bd. South Arcot D. 2670
orig. of 26.6.45

Elementary Bd. fund - deficit in 1945-46

one increased opening
balance for 1945-46 now reported will tend to
reduce the deficit anticipated in the E.F. fund
larger from Rs. 39,007 to Rs. 21,008.

2. The Bd. Board has recently
been put to an additional expenditure of about
Rs. 193,500 (on the grant of dearness allowance
to teachers in elementary schools at enhanced rate

from 1.1.45. Means etc. now be devised to
make this sum also available to the E.F. fund. The
Sd. Spt. may be requested to say whether the
general fund can admit of the payment of 00

additional contribution to the E.F. fund to
the extra expenditure referred to above. The
balance may have to be paid as a contribution

to the fund. What will be the effect of this?

29.6.45
29.6.45
2.2.45

Please see the note of the E. & B. Spt. above.
2. The Budget Estimate of the South Arcot Bd. for
1945-46 as revised by the Govt. closes with a deficit
Rs. 265,193 under the Gl. Bd. - Sd. against the prescribed
minimum balance of Rs. 28,500. The deficit will be increased
if the additional expenditure involved in the payment of
dearness allowance at enhanced rate is debitable to the Gl. Bd. at

enhanced rates is taken into account. A sum of Rs 208,023-7-0 has been sanctioned to this St. Bd. in the current year as arrears toll compensation. In G.O. No. 694 Rev. D. 4.4.45 orders have been issued assigning to local bodies the net proceeds from the entertainments tax but there is no information as to the amount which each local body will get. Other measures (viz levy of additional land cess and the levy of additional stamp duty) for augmenting the resources of dist. bds. are still under consideration. The question whether the St. Bd. can pay from its St. Acc. to the Ely. Edm. Acc. any additional contribution over and above the contribution (Rs 172,735) already approved in the G.O. passing orders on the Ely. Edm. Budget of the St. Bd. for 1945-46 can be considered only at about the month of September next after the actual opening balance of the St. Bd. under the St. Acc. for 1945-46 is known and after orders are passed on the above measures. ~~It is in September next when a correct~~ estimate of the finances of the St. Bd. can be made only in Sept. next. With these remarks the file may be passed on to the Fin.

6.7.45
Please see the notes of E.P.H. and L.A. on pp. 1-2 above.

The amount of subsidy payable to the St. Bd. to wipe off the anticipated deficit of Rs. 2.15 lakhs in its Ely. Edm. Fund account for the current year should be determined after the amount of addl. contribution which the Board can make from its general funds to the Ely. Edm. fund is settled. L.A. have stated that this latter point can be settled only in Sept. next, when a correct estimate of the finances of the St. Bd. can be made. In the circumstances, the question of giving a Govt. subsidy may be considered late when L.A. will be in a position to offer their remarks on the question at 'A' above.

abstract

put up as (X)

32118



A

Fin (Exp. B.)

6.7.45

L.A.W.O 16156/45-1-C. 6.7.1945.



31076 Rs.

Fin no. 31076 ES-1 13.7.45.

3
7
The file has been sent to this sept. for noting as to whether additional contribution this St. Bd. (S. Bd.) can pay from its St. Acc. to the Ely. Edm. Acc. over and above the contribution already approved. The B. of the St. Bd. for 1945-46 is now revised with reference to the actual balance of 1.4.45 and

the file may be returned to the E & B Sept
 25.9.45
 26.9.45
 E & B
 25.9.45
 26.9.45

Even after allowing credit for a contribution of Rs. 1,00,000 from the general funds there will be a deficit of Rs. 1.21 lakhs in the E.F. fund account at the end of 1945-46. The question for consideration is as to whether the rate of ed. tax can be raised to cover or bear a portion of the deficit. Secretary has recorded the view that education tax can be raised up to 15 pias in areas where the case of Dr. Road which derive an income of not less than Rs. 3,000 from a pie of ed. tax. The rate of ed. tax in the area of the Dr. Road South Arcot, is 10 pias & the income from a pie of the cess is about Rs. 29,000. For orders as to the extent to which the tax shd. be raised. In the case of Madurai & Coimbatore the rate has been raised to 14 pias even though the income from a pie is about Rs. 20,000. In the case of Tumkur also Secretary has suggested an increase of tax up to 14 pias. It may be noted that the O.D.S. has also suggested an increase of tax up to 14 pias. Any portion of the deficit not covered by the additional contribution from the general fund or of an extra income from tax may be met by a subsidy from Govt. funds. The amount payable may be settled later.



43052
 The rate of ed. tax is higher in W. & G. taluqas viz. 15 pias. The income from a pie of ed. tax there is Rs. 21,000.

1842
 12.2.48
 against the education tax which last year & got the rate raised for 12 to 14 pias

Please see the notes on pp 2-3, 5, 7 and 9 N.F. of G.O. No. 776 Dtd. 17-5-45 and 'Q' at page 15 of B. The rate of education tax may be

raised from 10 pias to 12 pias and a subsidy to cover two-thirds of the net deficit may be sanctioned.

29.9.45
 to 14 pias but a tax would be too steep a jump & to rise it would not be expedient to go beyond 12 pias now. I propose to suggest that a rise may be done.



45445
 B. imp. set
 vide p. 4 above
 208023
 129750
 337773

1842
 12.2.48
 3.38
 -2.15
 1.23

The present rate of ed. tax is 10 pias. An increase of one pie to 11 pias will bring in an addl. income of Rs. 29,000 per annum. E.P.H. Secy. considers that an increase of the ed. tax from the present rate of 10 pias to 14 pias would be too steep a jump & accordingly suggests that the tax may

(Previous Finance note on p. 2 above)
 Please see the notes of E.P.H. on pp. 5-6 above.

The E.F. Fund Budget of the South Arcot Dt. Bd. for the current year is expected to close with a deficit of Rs. 2.21 lakhs. The L.A. Dept. have noted that the Dt. Bd. will get in the current year an addl. income of Rs. 3.38 lakhs (Arrear toll compensation plus addl. land cess of 6 pias) besides income under Entertainments tax & addl. Stamp duty, the amount of which is not yet known. Setting apart a sum of Rs. 2.15 lakhs to wipe off the anticipated deficit in the General account, the surplus of Rs. 1.23 lakhs in the Genl. account is available for meeting the deficit in the ed. account.

2. The question of increasing the rate of ed. tax in order to meet the deficit has also been examined by E.P.H. on 14.5.46 ante. An ed. tax by (in the shape of land revenue) increase of one pie to 11 pias will bring in an addl. income of Rs. 29,000 per annum. E.P.H. Secy. considers that an increase of the ed. tax from the present rate of 10 pias to 14 pias would be too steep a jump & accordingly suggests that the tax may

be increased only to 12 pias now. In view of the remarks of E.P.H. Secy., Fin. may accept the suggestion.

3. If credit is taken for the addl. income which will accrue under the proposal to enhance the rate of edn. tax, the anticipated deficit of Rs. 2.21 lakhs in the Ely. Edn. account will be reduced to Rs. 1.77 lakhs. E.P.H. propose that an advance subsidy equal to two-thirds of the net deficit after taking credit for an addl. contribution of Rs. 1 lakh from the Genl. account may be given as Govt. subsidy, this subsidy being supplemented or reduced later after reviewing the Dt. Bd.'s Revised estimate for the current year.

It is subtd. that the grant of advance subsidies has been hitherto agreed to in this dept. only in cases where it is impossible for the local body to carry on the administration without payment of such advance subsidies. In this case, no urgency for the payment of advance subsidy has been established. The anticipated deficit of Rs. 1.77 lakhs in the E.E. acct. (vide portion 'A' above) can in all likelihood be met in full by a contribution from the genl. account, in view of the net addl. income of Rs. 1.23 lakhs plus further income (not at present estimated by L. A.) available in the E.E. account. There ~~will~~ ^{no} need at all for a Govt. subsidy. In any case, the question may be considered later in the year with reference to the Revised Estimate of the Bd. for the current year under the E.E. & E.E. accounts. Any addl. exp. which the Bd. has to meet for payment of dearness allow. to Ely. Etn. staff for which no funds exist in the E.E. Fund can be met by the Bd. by tempy. diversion of the amounts in the E.E. account.

24 12.10.45
for 9 months (July 1945 to March 1946)
in E. Yr. =
Rs. 5000 x 3
= 43,500
or 0.44 lakhs approx.
2.21
- 0.44
1.77
A + B on p. 7 above.

P
Last year the Dt. Bd.'s estimate of receipts & expenses proved to be an under-estimate & Govt. order recovery of the subsidy - para 3 of order on pp. 23-24, C.F. of E.O. 1842 Dn. 28-12-44 @ under (1) Dist. tax - ment tax & (2) Adm. stamp duty. vide Komf. 7 above.

24 12.10.45

95
12.10.45
13.10.45
29315A
14.10.45
6999/3



46127
x 2.08 bills
x 2.15 bills

2.21
1.21
43
78 x 2
20 OCT 1945
FINANCE DEPARTMENT

17.10.45
17.10.45

4. After orders are passed on paras. 2 & 3 above, the case may be returned to E.P.H. Secy. 12/10/45. 12.10.45 13/10.45

Attention is invited to the President's letter on A and B on page 5 of the additional income which the Dt. Bd. will get from land tax and will accrue only in monthly instalment. One additional bill of compensation will be sufficient to cover the deficit in the general account. The addl. contribution of about rupees one lakh taken account for in the notes on the preceding pages can be ascribed to the E.E. Fund only after as and when the extra income from the land tax credits of the collector (in monthly instalments) is received. The increase in ed. tax a specific note of the Dt. Bd. should be called for before instructions are issued to the collector for the realisation of the additional tax of two pias.

Here also the income is payable in monthly instalments. It appears that unless an advance payment of subsidy is made it will not be possible for the Dt. Bd. to grant dearness allowance to teachers. One subsidy payable of Rs. 52000 may be order whether the Finance Dept. be asked to reconsider.

17.10.45
18.10.45
3
Fin (Exp. B)
(Previous fin. note on H. 7-9 above)
Please see the E.P.H. notes above.

The

The E.P.H. dept. press for the grant of an advance subsidy on the ground that the addl. income under land cess etc., will become available to the Dt. Board only in instalments & that the addl. contribution from the general account to an extent of Rs. 1 lakh can consequently be adjusted only as & when the addl. income is realized. It is stated that the addl. income under the proposal to increase edn. tax will also be realized only in instalments.

2. It will be seen from this dept.'s note on p. 8 above that, leaving out of account for the present purpose the extra income which the Dt. Bd. will get under entertainments tax & addl. stamp duty for want of a proper estimate, the deficit in the E.E. Fund acct. will only be Rs. 54,000 (Rs. 1.77 lakhs minus Rs. 1.23 lakhs - vide p. 8 above). For order whether this dept. may agree to an advance subsidy equal to two-thirds of Rs. 54,000 or Rs. 36,000 (being sanctioned to the S. Arcot Dt. Board in view of E.P.H. dept.'s statement at 'X' on p. 9 above. As in similar cases, this amount may be adjusted or supplemented later in the current year when the Dt. Bd.'s Revised Estimate for the current year under the General & Ely. Edn. Accounts are reviewed.

The position of the E.E. Fund Budget of 23/10/45. This Dt. Bd. is no doubt unsatisfactory; but the position of the General Account is strong enough. In view of the circumstances stated in E.P.H. note on p. 9 above, Fin. need not object to an advance subsidy of Rs. 54,000 being sanctioned now subject to adjustment later in the year. This figure is arrived at as shown below:

	Lakhs.	
(1) Total anticipated deficit.	2.21	
(2) Deduct:		
(a) Contribution from the General Account.	- 1.00	
(b) Addl. income due to enhancement of education tax	- .43	
	.78	
(3) Net deficit.	.52	
(4) Two-thirds of item (3) above	.34	
	1.86	

Estimated (Total) surplus in the Ed. Acct. 1.23 lakhs of which 23 lakhs is to be retained as a working balance. Rs. 47629. 26.10.45



48797

It has been estimated that the E.E. Fund account will close with a deficit of about Rs. 2.21 lakhs at the end of 1945-46 as a result of the grant of dearness allowance to teachers in elementary schools. It is proposed to avoid the deficit as follows:

- (1) by ordering the payment of an additional contribution of Rs. one lakh from the general fund to the E.E. Fund;
- (2) by directing an increase in the rate of ed. tax from 10 paise to 12 paise on the rate of land revenue from 1.7.45 [the Dt. Bd. will derive an income of Rs. 43,500 in 1945-46]
- (3) by sanctioning a subsidy of Rs. 52,000 from Govt. funds.

There may still be a deficit of about Rs. 25,500 at the end of 1945-46. The question is to have this deficit met will be considered on receipt of the revised estimate in January 1946.

2. The file may be circulated for order.



31/10/45 S. H. / 1/11/45 A. 1. / 2/11/45

has been approved

A draft order is sent

for off. 5.11.45

6/11/45

(1)

$$\frac{30 \times 2}{2}$$

19

12