

da
Education and Public Health (1945) Department.

Miscellaneous SERIES.

G.O. No. 474. Edu.

Dated 27.3.45

Order on pp 22-30 EF

[Despatch Abstract.]

Budget Estimate - 1945-46 - Elementary
Edu. Fund - District Board, Chingleput
orders passed.

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
	257						
	15.2.45						

Further Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
	1605						
	10.10.45						

Office of the Director of public Instruction, Madras.
Dr. B. B. Dey, D.Sc.(Lond.), F.R.I.C.
Offg. Director of public Instruction. (2)

R.P.No. 14-B3/44-45 Dated 25th January, 1945.
Subject.

BUDGET ESTIMATE--Elementary Education Fund--Chingleput
District Board--1945-46.

REFERENCE:-

Budget Estimate received from the President, District Board,
Chingleput, together with the enclosures.

03893

SUBMITTED.

2. Variations between the sanctioned budget and the revised estimates for 1944-45 and the need for the provisions made in the budget for 1945-46 have been explained by the President. The budget for 1944-45, which was expected to close with a 'nil' balance is expected to close with a balance of Rs. 17,817/- in the Revised Estimate.

3. Revised Estimate - 1944-1945:

(i) The credit taken for Rs. 61,660/- as Government contribution under section 37 of the Act should be reduced to Rs. 61,652/- with reference to G.O.No.570 Education dated 15.4.1944.

(ii) The credit taken for Rs. 2,43,610/- as Government grant under the proviso to section 37 of the Act should be reduced to Rs. 2,43,608/- with reference to G.O.No.616-Education dated 21.4.1944 and No.674 Education dated 1.5.1944. Nothing

(iii) The credit taken for Rs. 1,76,720/- as Government subsidy for payment of dearness allowance to teachers should be raised to Rs. 1,76,723/- with reference to G.O.No.699-Education dated 4.5.1944 and No.1321-Education dated 11.9.1944. Nothing

(iv) The Board should obtain the sanction of Government for the proposed excess over the sanctioned budget for 1944-45, with reference to G.O.No.139-Education dated 29.1.1942. Nothing

4. Budget Estimate - 1945 - 46:

(i) The credit taken for Rs. 64,670/- as Government grant under section 37 of the Act is liable to revision with reference to the proceeds of education tax that may be collected and adjusted to the credit of the fund during 1944-45.

(ii) The credit taken for Rs. 2,43,610/- as Government grant under the proviso to section 37 of the Act should be reduced to Rs. 2,43,608/- with reference to paragraph 3(ii) above.

(iii) The credit taken for Rs. 1,76,720/- as Government subsidy for payment of dearness allowance may be allowed to stand subject to orders of Government.

5. The accommodation provided for 80 boys' schools

P.T.O.



117-23
nife

miss die
to sending

No sanction
in money
due to the
govt of Madras

and for most of the girls' schools is reported to be inadequate, unsuitable or otherwise defective. Some of the buildings owned by the Board are not spacious enough to accommodate the growing strength. The Board may be advised to repair its buildings periodically and in good time.

6. The District Educational Officer reports that Secondary Grade trained teachers in Elementary schools are transferred to Secondary schools on the plea that the Board should not stand in their way for betterment and that Elementary grade teachers are appointed in their stead, without reference to the qualification required of the teachers filling up the posts. He also reports that teachers are frequently transferred and that substitutes for teachers who have proceeded on leave are not appointed without delay. All these facts have contributed to the inefficiency of the Board schools. The Board may be advised to avoid frequent transfers of teachers, and also the appointment of teachers not in possession of the required qualifications.

7. Some of the boys' and girls' schools are reported to be in need of additional equipment. The provision made in the budget may be spent in consultation with the Inspecting Officers.

8. Time scales of pay are in force, leave salary, dearness allowance and travelling allowances are paid to teachers.

C. J. S.

FOR DIRECTOR OF PUBLIC INSTRUCTION.

To
The Secretary to the Government of Madras,
Education and Public Health Department,
Fort St. George, Madras.

ks.25-1.

sd
25/1

CHINGLEPUT DISTRICT BOARD

Budget Estimate of the Elementary Education Funds.

1945 - 1946.

SUMMARY.

	Opening balance.	Receipts.	Expenditure.	Closing balance.
	Rs	Rs	Rs	Rs.
Ordinary.	17817-0-0	729960-0-0	745530-0-0	2247-0-0
Capital.	-----	1000-0-0	1000-0-0	-----
	17817-0-0	730960-0-0	746530-0-0	2247-0-0

E 745530
R 729960
- 15570

2247
50000
52247

17817
34430
52247

17817
2247
15570

RECEIPTS.

Actuals of 1943-44.	Revised Estimate for, 1944-45.	HEADS.	Budget Estimate for 1945-46.	Remarks.
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1	2	3	4	5
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Rs.	AS. Ps.	Rs.	Rs.	
22047-0-0	23817		17817	
137000-0-0	181510	1. Education Tax - Current & Arrears.	197550	J.

5-0-0

1-0-0

2. Fees and Penalties under the Elementary Education Act. 200

3. Income from investments etc.

4. School fees.

5. Endowments.

5-0-0

10. 6. Contributions. 10

395-0-0

7. Other Receipts. 400

8. Government grant:-

70299-0-0 61660.0. i. Under Section 37 of the Elementary Education Act. 64670 K.

243608-0-0 / 243610.D. ii. Under provision to section 37 of the Elementary Education Act. 243610 L.

128460 48262 176720.M. 176720 142290 M.

83077-0-0 47410 F. 9. Contribution from the Gl. Account (for other purposes) 47410 97410 N.

10. Investments realised.

72-0-0

210 11. Advances recovered. 200

Deduct refunds.

292-0-0 DEDUCT amount transferred to capital. 1000 1000. H. O.

129-0-0 530.I. ADD amount relating to endowments. 210

534299-0-0 711460. Total. 729960

Capital.

1. Government grant.

2. Endowment and Contributions.

3. Loan.

98765
24691
74074

745530

1	2	3	4	5
---	---	---	---	---

4. Contribution from General Accounts ordinary.

5. Investments realised. (1000)

292-0-0 1000.

6. Add amount transferred from ordinary.

~~292-0-0~~ 1000
~~712460~~

Total. 1000
~~730960/-~~

534591-0-0 712460.

Total ordinary and capital. 730960/-

556638-0-0 736277.

Grand total including opening balance. 18015/-
~~748777/-~~

746530

746520

2/5

[Signature]

R.B.5.12.2

President, District Board.

[Faint, mostly illegible text from the reverse side of the page, appearing as bleed-through. Some words like "Investments", "Total", and "Grand total" are visible.]

EXPENDITURE.

Actuals of 1943-44.	Revised Estimates for 1944-45.	H E A D S.	Budget Estimates for 1945-46.	Remarks.
1.	2.	3.	4.	5.
Rs	Rs		Rs	
		1. Ordinary.		
		1. Staff.		
		Salaried and allowances.		
2416/-	1900/ A.	(a) District Board Educational Officer.	2610/-	J.
753/-	540/	(b) Contribution for pension & leave allowance of Dt. Bd. Educational Officer.	760/-	
263/-	290/	(c) T.A. & contingencies of Dt. Board Educational Officer.	480/-	
415650/-	438100/ B.	(d) Masters.	459000/-	K.
31006/-	187600/ C.	Dearness Allowance.	187600/-	L.
250/-	400/ D.	Gratuity.	400/-	M.
5688/-	5990/	(e) Clerks and servants.	5990/-	N.
		Education Tax-Collection charges.		
22020/-	24000/-	Contribution for provident Fund.	24750/-	O.
817/-	700/ G.	Travelling Allowances.	600/-	
		Stipends of teachers sent for training.		
		2. Contingencies and equipment.		
		Contingencies.		
31307/-	31500/	House Rent.	32000/-	
18430/-	19000/	Other items.	20000/-	P.
		Equipment.		
767/-	1000/ I.	Furniture and apparatus.	1000/-	Q.
294/-	200/	Library books and maps.	200/-	
		Other items.		
5/-	10/	3. Prizes and scholarships.	10/-	
2519/-	5700/	4. Repairs to buildings.	10000/-	R.
		5. Contribution to Panchayats.		
		6. Interest on & repayment of debt.		
		7. Investments made.		

112560
18760
131320

revised
answer
for
1943-44.
(one
month)

No. of Schools having as the Highest class.

8th Std.	7th Std.	6th Std.	5th Std.	4th Std.	3rd Std.	2nd Std.	1st Std.
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Number of schools on the date of submission of the budget.	21	-	2	595	3	22	1	1
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Total. 645.

Number of schools proposed to be opened in the ensuing year.

Total number of teachers employed in all the school under the management of the local body on the date of submission of the budget the scales of pay in force and number of teachers in each scale.	Male.	Female.	Total.
S.G.	91.	5.	96.
H.G.	996.	150.	1146.
L.G.	279.	39.	318.
	1366.	194.	1560.

Number of additional teachers proposed to be employed in.

(i) Existing schools.

(ii) Schools to be newly opened during ensuing year and their scales of pay.

If the pay of the existing teachers is proposed to be revised the total number of teachers whose pay will be affected showing the present and proposed scales of pay and the extra provision made for the purpose.

R.B.5.12.

President, District Board.

	Men teachers.	Women teachers.	Total.
Sec. Grade. Men Scale. Rs. 25-2/B. 50.	91.	3	94.
Women scale. 30-2/B. 50.	-	2	2.
Higher grade. Men Scale. 20.1/B. 24.2/B. 30.	996.	143	1139.
Women scale. 25.1/B. 29.2/B. 35.	-	7	7.
Lower Grade. Men Scale. 15.1/B. 20.	279.	3	282.
Women Scale. 20.1/B. 25.	-	36	36.
	<u>1366</u>	<u>194</u>	<u>1560.</u>
	1366	194	

Note:

Such of the women teachers who were entertained in service prior to G.O. No. 1665 Edn., dated 7.8.36 and who were already given the women scale prior to the date of the G.O. have been granted the original women scale.

No schools are held in buildings inaccessible to children of scheduled castes.

There is no untrained teacher in the service of the District Board.

There is no male teacher in any of the Girls' Schools in the District.

6/5



President, District Board.

R.B.5.12.

RECEIPTS.

Explanation for the marked variations:-

- A. Education tax is realised in the District Board area @ 12 pies rate from 1.7.44 (Fasli 1354) as per G.O.No. Ms. 699 Edn., dated 4.5.44.
When the Education tax was realised @ 10 pies rate upto 30.6.44 a sum of Rs. 12680 was adjusted by the Collector, towards Education cess every month to the Board.
Now although the rate of the tax is raised to 12 pies from 1.7.44, the advance payment of Education cess is adjusted by the Collector @ Rs. 13220/- per month. Apparently, the advance payment is not made calculating the tax at the increased rate. So, calculating the tax @ 12 pies rate from 1.7.44, the Education tax collection in 1944-45 is taken as Rs. 181510/ although in the Budget for 1944-45, the credit was taken for Rs. 193300/ as furnished by the Collector then.
- B. Spinning and weaving have been introduced in all the Board Higher Elementary Schools as a pre-vocational subject. The woven pieces of cloth are got auctioned and the sale proceeds credited to Elementary Education funds.
- C. Subsidy sanctioned in G.O.No. Ms. 570 dated 15.4.44 towards the Government contribution under section 37 of the M.E.E. Act for the education tax levied and collected in the area of the Board calculating the collection @ 4 1/2 pies rate only.
- D. Subsidy sanctioned in G.O.No. 616 Edn., dated 21.4.44.79004.
-do- .. 674 Edn., dated 1.5.44.164604.
243608 ✓
- E. Subsidy for Dearness allowance sanctioned in
G.O.No. 699, Edn., dated 4.5.44. 128460-0-0
-do- 1321, Edn., dated 11.9.44. 48263-0-0
176723-0-0
- F. Contribution for General Account to Elementary Education Funds as fixed in G.O.No. Ms. 699 Edn dated 4.5.44 and 1734 Edn., dated 24.8.36.
- G. This relates to the balance of evacuation advance granted to the teachers and also advance travelling allowance paid to 2 teachers deputed to Scout Training Camp at Nagpur organised by the All India Boys Scout Association.
- H. Amount provided for payment of cost of building and furniture to Arpakkam Panchayat school taken by the District Board as sanctioned by the Director of Public Instruction, Madras in his L.Dis. 4387/42 dated 4.5.43 and for payment of acquisition charges for Devariambakkam school.
- I. This relates to arrears of collection due for Endowments.
- Budget Estimate for 1944-45.
--- 1945-46
- J. Figure advised by the Collector of Chingleput District, being the probable realisation of Education cess in 1945-46 @ 12 pies rate in his letter/ Roc. 660 Pdl.44 dated 13.11.44.
- K. This is the equivalent grant for the Education tax to be realised

243608

in 1944-45 and calculated at 4 1/2 pies rate. But it is also liable to revision with reference to the proceeds of the tax actually adjusted to the fund in that year.

L. This is as fixed in G.O.No. 616 Edn., dated 21.4.44 Rs.79004-0-0
-do- -do- 674 Edn., dated 1.5.44 164604-0-0

243608-0-0

M. This is as fixed in G.O.No. 699 Edn., dated 4.5.44 Rs.128460-0-0
for dearness allowance.
-do- -do- 1321 Edn., dated 11.9.44 48263-0-0

176723-0-0

N. This is the amount fixed as contribution to Elementary Education Funds from General Funds as per G.O.No. Ms.669 Edn., dated 4.5.44 and 1734 Edn., dated 24.8.36.

O. Amount provided for capital works for extension of existing buildings only and not for any new scheme.



R.B.5.12²

President, District Board.

EXPENDITURE.

21

(12)

Explanation for the marked variation.

Revised Estimate for 1944-45.

- A. The decrease in the provision is due to the non-employment of the District Board Educational Officer, from 18.7.44 to 14.11.44.
- B. Provision made under masters for the following:-
 - i. Payment of leave allowance.
 - ii. Payment of salaries to weaving instructors.
 - iii. Payment of increment to teachers which fell due on 1.3.44.
 - iv. Grant of increment to teachers with-held for the period from 1.7.34 to 1.3.38 with no claim for arrears.
- C. Provision is made for the payment of dearness allowance at rates applicable to Government servants.
- D. Provision is made for payment of gratuity to retired teachers.
- G. Provision is made for the payment of travelling allowance to 2 teachers deputed to undergo scout training at Nagpur.
- I. Increased provision made for the cost of slates purchased and supplied to poor scheduled class pupils reading in schools specially intended for them and also for the purchase and supply of science apparatus to the Higher Elementary School at Nagalapuram to get permanent recognition for the Higher standards.

Budget Estimate for 1945-46.

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- J. Provision is made for the District Board Educational Officer.
- K. Provision is made for the grant of increment which will fall due during 1945-46 to certain teachers.
 - do- for the payment of salaries to weaving instructors.
 - do- for the payment of higher grade scale of pay to lower grade teachers who will get their certificates converted into Higher grade in 1945-46.
 - do- for the payment of leave allowance to teachers.
 - do- for the grant of increments to teachers with-held for the period from 1.7.34 to 1.3.38 with no claim for arrears. No provision could be made for the appointment of additional teachers to existing schools for want of funds. Only by the transfer of excess teachers' provisions from one school to another additional teachers are appointed.
- L. Provision is made for the continuance of payment of dearness allowance to teachers at rates applicable to Government servants.
- M. Provision is made for the payment of gratuity to teachers who will retire during 1945-46.
- N. Provision is made for the debit of pay etc., of clerks dealing with elementary education work to general funds as per G.O.No. 1353 Edn., dated 24.9.42.
- O. Provision is made for the payment of provident fund bonus on behalf of teachers who will be confirmed in 1945-46.
- P. Provision is made for the following items.
 - 1. Fixed contingent charges as follows:-

Stationery.	Rs. 300-11- 0
Postage.	Rs. 157- 9- 0
Sweeper wages.	Rs. 486- 2- 0
Scavengers' wages.	Rs. 18- 8- 0
Conductress' wages.	Rs. 288- 8- 0
Money order commission for sending money orders to schools.	Rs. 150- 0- 0

1401- 6- 0 x12

Rs.16816-8-0

ii. Postage for the use of the Elementary Education Section.	Rs.1600- 0- 0
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Printing charges.	Rs. 300- 0- 0
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Registration charges for scout and cub packs.	Rs. 300- 0- 0
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-do- Red Cross groups in Higher Elementary Schools.	Rs. 25- 0- 0
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Provision for the payment of increased wages to sweepers consequent on the increased cost of living.	Rs. 758-8-0 ~~Rs. 1758-0-0~~
	Rs.20000-8- 0

- Q. Provision is made for the purchase and supply of articles and furniture to Higher Elementary Schools to get permanent recognition, as suggested by the Inspecting authorities.
- R. Provision is made for repairing the buildings owned by the Board. No provision has been made for repairing rent free buildings as such buildings are repaired by the villagers themselves.
- S. Provision is made only for extension of existing buildings owned by the District Board and not for any new scheme.

R.B.5.12. ✓


President, District Board.

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19/2/3

Annexure
and sent by letter

27-3-25

(14)

25

25. 28. 4. left

Budget Estimate - 1945-46

Elementary Ed. Fund - Dr.
Board Bluncklepus -
Covers passed.

185-114

176723
17217
158906

(V)

Dr. 3893A. From the Dr. R.P. 14 5-3
of 44-45 & 25.1.45.
Order 474 Edn. dated 27.3.45.

The Govt. pass the
following order on the revised estimate
for 1944-45 and the budget estimate for
1945-46 of the Elementary Ed. Fund under
the control of the Dr. Board Bluncklepus.

2. Revised Estimate - 1944-45

The credit taken for a
subsidy for dearness allowance shd. be reduced
from Rs 1,76,723 to Rs 1,58,906 with
reference to G.O. 237 Ed. of 15.2.45.

3. Budget Estimate - 1945-46

(1) The amount taken under the credit
for a "subsidy for dearness allowance" shd. be
reduced from Rs 1,76,720 to Rs 1,42,290.
The figure is provisional. The President shd.
report the actual closing balance on 31.3.45
in the Elementary Ed. Fund account before the
end of May 1945. The actual subsidy payable
in 1945-46 towards the cost of dearness allowance will be
determined on receipt of the report.

(2) The contribution provided
for from the general fund shd. be raised
from Rs 47410 to Rs 97510. The additional
contribution of Rs 50000 is payable for the scheme which
is likely to be accepted by the Board in 1945-46 under
the name of the

14 NF

13 NF

20
remarks of the D.O. in paras 5 to 7 of his
encl. read above & forwarded to the President
for information & necessary action.

the sanctioned budget
for 1945-46 will be as shown in the
annexure.

22.3.45
23.3.45

24.3.45

my
24/3/45

Annexure

HE from page 5-11 of
col. 4 as altered in
pencil

keep copy for
file DP
27/3



15
Sectt. II-15 (a)-25,006-24-11-41.

Received.....194 . Registered.....194 .

Abstract.

BUDGET ESTIMATE --1945-46-- Elementary Education Fund -
District Board, Chingleput - Orders passed.

Education and Public Health DEPARTMENT.

G.O. No. Ms.474, Education, , dated 27th March, 1945.

READ the following paper:--

From the Director of Public Instruction, R.P.No.14-B.3
of 1944-45, dated 25th January 1945.

ENCLOSURES.

No.....

Order.

The Government pass the following orders on the revised
estimate for 1944-45 and the budget estimate for 1945-46 of the
Elementary Education Fund under the control of the District
Board, Chingleput.

2. Revised Estimate - 1944-45.- The credit taken for a
subsidy for dearness allowance should be reduced from Rs.1,76,723
to Rs.1,58,906 with reference to G.O.No.237, Education, dated
the 15th February, 1945.

3.

28
-2-
3. Budget Estimate for 1945-46. - (1) The credit taken under the head "Subsidy for dearness allowance" should be reduced from Rs.1,76,720 to Rs.1,42,290. The credit allowed is provisional. The President, should report the closing balance on 31st March, 1945 in the Elementary Education Fund account before the end of May, 1945. The actual subsidy payable in 1945-46 towards the cost of dearness allowance will be determined on receipt of the report.

(2) The contribution from the general funds to the Elementary Education Fund should be raised from Rs.47,410 to Rs.97,410. The additional contribution of Rs. 50,000 is payable from the income which is likely to accrue to the District Board in 1945-46 under the measures which are now under the consideration of Government.

4. An extract from the remarks of the Director of Public Instruction in paragraphs 5 to 7 of his endorsement read above is forwarded to the President for information and necessary action.

5. The sanctioned budget for 1945-46 will be as shown in the annexure.

(By order of His Excellency the Governor).

M.V. Subramanian,
Secretary to Government.

To the President, District Board, Chingleput (with enclosure).
" Director of Public Instruction.
" Examiner of Local Fund Accounts.
" Local Administration Department.

True copy. - Forwarded - By order.

CS.

[Signature]
SUPERINTENDENT.

Receipts.

Rs.

Budget Estimate for 1945-46

Receipts.

Opening balance.

Nil.

1. Education Tax - Current and Arrears.
2. Fees and Penalties under the Elementary Education Act.

1,97,530

3. Contributions.

200

4. Other Receipts.

10

5. Government Grant:-

400

i. Under Section 37 of the Elementary Education Act.

64,670

ii. Under proviso to section 37 of the Elementary Education Act.

243610

iii. For dearness allowance.

1,42,290 ✓

6. Contribution from the General Account (for other purposes)

97,410

7. Advances recovered.

200

DEDUCT amount transferred to capital.

1,000

ADD amount relating to endowments.

210

7,45,530

Capital -

Add amount transferred from ordinary.

1,000

Total.

1,000

Total Ordinary and capital.

7,46,530

Grand total including opening balance.

7,46,530

P.T.O.

Ordinary:

1. Staff.

Salaries and allowances:

(a) District Board Education Officer.	2,610
(b) Contribution for pension and leave allowance of District Board Educational Officer.	760
(c) T.A. and contingencies of District Board Educational Officer.	480
(d) Masters.	4,59,000
Dearness Allowance.	1,87,600
Gratuity.	400
(e) Clerks and servants.	5,990
Education tax-collection charges.	
Contribution to provident Fund.	24,750
Travelling allowances.	600

Contingencies and Equipment:

Contingencies.

House rent.	32,000
Other items.	20,000

Equipment:

Furniture and apparatus.	1,000
Library books and maps.	200
Prizes and scholarships.	10
Repairs to buildings.	10,000

Add amount relating to Endowments.

130

Total.

7,45,530

Capital:

1. Land and buildings.

1,000

Total.

1,000

Total Expenditure (Ordinary & Capital)

7,46,530

Total closing balance.

Nil.

Grand Total including closing balance.

7,46,530

...000...

(17)

25. 2. 45

id- 3893A. From the 27. 2. 45 to 14. 3. 45 of 25. 45.

Budget Estimate - 1945-46 - Elementary 25.

Fund - St. Board Blunicleps.

The 27. 2. 45 has forwarded

with his remarks the revised estimate for 1945-46 and the budget estimate for 1945-46 of the Elementary 25. Fund under the control of the St. Board Blunicleps. The estimates are examined below.

2. Revised Estimate - 1945-46

(1) 27. 2. 45 The President has explained

how the reduced credit has been taken under the head. The figure as entered may be of 100.

(2) Expenditure The increase in the

provision proposed under 'ordinary' is mainly due to the grant of dearness allowance to teachers at enhanced rate from 1.6.44 at the instance of Govt.

3. Budget Estimate - 1945-46

(1) Subsidy for dearness allowance credit

has been taken for a subsidy of Rs. 1,76,720 from Govt. funds towards the cost of dearness allowance to teachers which works out to Rs. 1,87,000.

(2) Expenditure No remarks

4. Education tax is levied in the

area of the St. Board at the rate of 12 paise in the area of land revenue. Secretary has recorded the view that the Board cannot derive any enhance-ment in the rate of tax beyond 12 paise. A subsidy of Rs. 1,76,720 has been paid this year for dearness allowance on the presumption that there would be a nil balance at the end of 1944-45. The revised

estimate shows that there may be a balance of Rs. 1,78,17 on 1.4.45. The question for consideration is whether the recovery of a portion of the subsidy equivalent to the closing balance should be ordered.

for the draft below for app. to the closing balance of the subsidy equivalent to the recovery

The Ely. Edu. Fund Budget for 1945-46 of the Chingleput Dt. Bd. is expected to close with a deficit of Rs. 1,92,290. The Budget provides for a sum of Rs. 1,87,600 for payment of dearness allowance. The above deficit is based on a ~~contribution~~ ^{contribution} of Rs. 47,410 only (the ~~contribution~~ ^{contribution} in 1942-3) being made from General funds to the E.E. Fund.

2. The L.A. dept.'s note on pp. 2-3 above dealing with the general financial position of the Dt. Bd. and the question of the Genl. Fund making an increased contribution to the E.E. Fund may be perused.

The finl. position will improve considerably if all the measures referred to at A on p.3 above are given effect to. Pending an accurate estimate of the addl. income from the proposed addl. sources of revenue, L.A. have agreed to the contribution from the Genl. fund being increased tentatively by Rs. 50,000. If this is done, the deficit will be reduced to Rs. 1,42,290.

As this deficit is caused by the grant of dearness allowance at Govt. rates and in view of 'M' on p.1 above, this dept. may agree to credit being taken provisionally in the E.E. Budget for 1945-6 for a Govt. subsidy of Rs. 1,42,290 to cover the anticipated deficit in that year.

3. The amount of grant to be ^(actually) sanctioned may be decided in July 1945, when it will be possible to estimate the amount of contribution the general fund can afford to pay with reference to the addl. income which will accrue in 1945-6 and when the actual opening balance of that year will be known.

15/3/45.

16.3.45.

17.3.45 E.P.H.

28.2.45 Fin. no 1284428-7 19.3.45

submitted for app.

A draft

10 MAR 1945

22.3.45

24.3.45

5/4/45

Fin. agreed last yr. with E.P.H. See new mentioned at M on p.1 above vide pp. 12-14 ref. of G.O. (B) DND

vide para. 2 on p.3 above.

10945

p.907.

L.A. note on p.2 above.

B on p.3 above

1,92,290
- 50,000
1,42,290