Government 1945 Madras

EDUCATION AND PUBLIC HEALTH DEPARTMENT

(Education)

G.O. No. 530, 6th April 1945

Subsidy—Local bodies—Contributions from Provincial funds in respect of education tax—Payment with reference to an average rate—Orders passed.

Government of Madras

EDUCATION AND PUBLIC HEALTH DEPARTMENT
(Education)

G.O. No. 530, 6th April 1945

Subsidy—Local bodies—Contributions from Provincial funds in respect of education tax—Payment with reference to an average rate—Orders passed.

Order—No. 530, Education, dated 6th April 1945.

The Government are not under statutory obligation to make the equivalent contribution from Provincial funds, provided by section 37 of the Madras Elementary Education Act, 1920, in respect of the taxation levied after the

Amendment Act (Madras Act No. XV of 1941) came into force. They have, however, now decided that the contribution should be made available in respect of the average level of education tax which was in force in 1940–41, where contributions are not already made at that level. The average works out to $3\frac{3}{4}$ pies in the rupee of land revenue in district board areas and $1\frac{1}{3}$ per cent of property rentals in municipal areas. Government contributions on this basis will be paid from 1945–46; the contribution payable in 1945–46 will be equal to the amount of the education tax realized and credited to the elementary education fund in 1944–45 at the rates mentioned above.

2. Presidents of District Boards, Executive Authorities of Municipal Councils and the Commissioner, Corporation of Madras, are requested to take note of this decision in making claims for payments.

(By order of His Excellency the Governor)

M. V. Subramanian,
Secretary to Government.

To the Director of Public Instruction.
,, all Presidents of District Boards.
,, the Executive Authorities of Municipal Councils (through the Chairmen).
,, the Commissioner, Corporation of Madras (through the Mayor).

To the Examiner of Local Fund Accounts.
,, Inspector of Municipal Councils and Local Boards.
,, Local Administration Department.
,, Finance Department.

I Vel

Sectt. 11-28—9,000—10-10-38.

161/8

(3)

PRESS SLIP.

~~ORDINARY.~~ URGENT (a). ~~SPECIAL (a).~~

14 APR 1945

Edn. L.A. Department.

Current No........, dated..............................194 .
G.O. No. 530, dated 6-4-45 194 .

Number of MS. pages sent (b) Correspondence 2 pages; (c) Notes Nil

Brief subject Edn. tax – Local bodies – contribution from Govt. fund

(d) Number of copies required when struck off (*not including copies for volumes and editors' table which are retained in the Press*). (1)	"Press" copies to supply on requisitions for purchase by the public. (2)	Complete correspondence and orders. (3)	Notes. (4)
For Record.*			
Madras Records	4	6	
Ooty Records		3	
For filing with original		1	
Total		10	

For Issue.†	Letter only.	Complete G.O.	(b) Special issue copies of G.O. No.	Papers.	Notes.
Signature copies		6			
India Office					
Govt. of India Dept.					
Revenue Department					
Public Works Department					
Local Administration Department					
Education and Public Health Dept.					
Public Dept.					
Home Dept.					
Dev. Dept.					
Finance Dept.					
Legal Dept.					
Sectt. of the Madras Legislature					
Total					
Spare copies: The D.P.I.		15			
The All P.D.B's, presidents		24			
The Exec. Authority of Mpl. (councils)		85			
The Corporation of Madras		2			
The					
The E. of L.F.A.		30			
The					
The Edn.		[illegible]			
The L.A.		2			
The					
The Fin.		2			
The Reserve		21			
The					
Total		200			

Copies distributed on 26/5 ‡(Press clerk).
‡ Copies distributed on ‡(Press Despatcher).

‡ *To be initialled and dated.*

INSTRUCTIONS FOR THE SECRETARIAT.

(a) If a paper is marked to be printed urgently or as special the Superintendent of the section concerned should sign the Press slip. The Superintendent should exercise a careful discretion in the matter.

(b) Each letter, memorandum, or order, or set of orders, in the file of correspondence should be headed in succession with the Roman numeral I, II, III, etc., the number being written in red ink or blue chalk above the item. The particular papers to be printed in the special issue-copies should be indicated by the Roman numeral (I, II, etc.) by which that item had been headed in the correspondence file. All matter, including marginal remarks or references, to be printed should be written in ink and matter which should not be printed should be encircled. Initials and signatures that are not quite legible should be re-written distinctly.

(c) For rules regarding printing of notes, see the chapter on printing and proof correction in the Secretariat Office Manual.

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(e) In the absence of special instructions to the Press to keep matter standing for a specified period, ordinary papers of 8 pages and under will be kept standing for *one* week, and larger papers for *two* weeks only. *The type of notes and of all confidential papers is distributed immediately after striking.*

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INSTRUCTIONS FOR THE PRESS.

(a) If, in the opinion of the Superintendent of the Press, a paper has been marked special of urgent unnecessarily, he should send the Press slip to the Assistant Secretary with a remark to that effect.

(b) Unless a note to the contrary is made against the matter, pencil entries should not be printed. The Superintendent of the Press may bring to the notice of the Assistant Secretary any instance of incomplete or carelesse diting.

(c) Signature copies of letters to the Secretary of State or to the Government of India should be printed on hand-made paper.

(d) This slip should be returned by the Press to the Secretariat when proofs are furnished; it will be sent back to the Press when proofs are returned corrected and should be finally returned to the Secretariat when struck-off copies are supplied.

(e) The names of the Secretary and Ministers or Advisers should be printed in full when they occur on the right hand side, only the first time when they appear on the left side the initials alone being printed later.

4

TO PRESS, MADRAS, OOTY.

A

Please send proof in duplicate. The papers have been carefully edited.

.................................Clerk.
9/4/45

.................................Supt.
9.4.45

B

Proof returned corrected. Please strike off and send number of copies as indicated.

Type may be released after usual interval. / at once.

.................................Clerk.

.................................Supt.

C

As the matter is clear manuscript and has been carefully edited, (b) proof need not be sent. Please print and supply number of copies as indicated. Type may be released after usual interval.

.................................Clerk.

.................................Supt.

SPECIAL INSTRUCTIONS.

Certified that the number of copies indented for has been ~~duly~~ fixed with due regard to the prevailing shortage of paper.

E. A. Venkateswaran
Asst. Secy. to Govt.
11.4.45

9.4.45

TO BE FILLED IN BY THE PRESS.

Diary.		Initials of Press official.
Received in Press on	14–4–'45	[illegible]
First proof furnished on	18–4–'45	[illegible]
Call for revised proof received on		
Revised proof furnished on		
Corrected proof received for striking on	25–4–'45	[illegible]
Final copies supplied on	27–4–'45	[illegible]

Pt. for approval

5 / 161/8 Edn.
18/4/45
④

Press
Proof very neatly corrected. Please strike off and send clean copies before the 1st May.
Superintendent

Government of Madras

EDUCATION AND PUBLIC HEALTH DEPARTMENT
(Education)

G.O. No. 530, 6th April 1945

Subsidiy—Local bodies—Contributions from Provincial funds in respect of education tax—Payment with eference to an average rate—Orders passed.

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The Government are not under statutory obligation to ake the equivalent contribution from Provincial funds, without provided by section 37 of the Madras Elementary Education Act, 1920, in respect of the taxation levied after the

2/

M.K

Amendment Act (Madras Act No. XV of 1941) came into force. They have, however, now decided that the contribution should be made available in respect of the average level of education tax which was in force in 1940–41, where contributions are not already made at that level. The average works out to 3¾ pies in the rupee of land revenue in district board areas and 1 1/3 per cent of property rentals in municipal areas. Government contributions on this basis will be paid from 1945-46; the contrib tion payable in 1945-46 will be equal to the amount of t education tax realized and credited to the elementar education fund in 1944-45 at the rates mentioned above.

2. Presidents of District Boards, Executive Authoriti of Municipal Councils and the Commissioner, Corporati of Madras, are requested to take note of this decision making for payments.

(By order of His Excellency the Governor)

M. V. SUBRAMANIAN,
Secretary to Government

To the Director of Public Instruction.
,, all Presidents of District Boards.
,, the Executive Authorities of Municipal Councils (through the Chairmen).
,, the Commissioner, Corporation of Madras (through the Mayor).

To the Examiner of Local Fund Accounts.
,, Inspector of Municipal Councils and Local Boards.
,, Local Administration Department.
,, Finance Department.

Education and Public Health Deptt.

SUBSIDY - Local bodies - Contributions from Provincial funds in respect of education tax - Payment with reference to an average rate - Orders passed.

16/8

(5)

G. O. (PRESS) No. 530 Edn., dated 6.4.45.

The Government are not under statutory obligation to make the equivalent contribution from Provincial funds, provided by section 37 of the Madras Elementary Education Act, 1920, in respect of the taxation levied after the Amendment Act (Madras Act No.XV of 1941) came into force. They have, however, now decided that the contribution ~~in question~~ should be made available in respect of the average level of education tax which was in force in 1940-41, where contributions are not already made at that level. The average works out to 3¾ pies in the rupee of land revenue in District Board areas and 1 1/3 per cent. of prope ty rentals in Municipal areas.

Government

8

Government contributions on this basis will be paid from 1945-46, ~~and~~ will be ~~based on~~ equal to the amount of the education tax realized and credited to the elementary education fund in 1945-46 at the rates mentioned above.

the contributions payable in 1945-46

2. Presidents of District Boards, Executive Authorities of Municipal Councils and the Commissioner, Corporation of Madras, are requested to take note of this decision ~~and~~ in making claims payments ~~accordingly.~~

4.4.45

To

The D.P.I.
All P.D.B.'s.
The Executive Authorities of Ml.Cls.(thro' Chairmen).
The C.C.M.(thro' the Mayor).
The Exr. of L.F.A.
The Inspr. of Ml.Cls. and L.Bds.
The L.A.Dept.
The Fin.Dept.

Despd R.J. 12.4.45

Statement containing particulars of local bodies who will be benefitted by the proposal to make contributions in respect of est. tax levied at the average rate for the Presidency

of local body	Old rate of est. tax	Rate at which the tax is now levied	Average rate	Income from one pie of tax or one per cent of property rental	Additional contribution Rs will be derived immediately	later
Dt. Boards						
Bellary	3 pies in the rupee of land revenue	7 pies	3 3/4 pies			
Guntur	3 pies	13 ..	–	Rs 13,500	Rs 10,125 (3/4 of 13,500)	–
East Godavari	3 ..	14 3/4 ..	–	36000	Rs 27000	
West Godavari	3 .. (in a portion)	15	–	40 000	30 000	
Kistna	3 pies	13	–	31 000	11 625	
Nellore	2 ..	13	–	34000	25,500	
Ramnad	3 1/4 ..	12	–	25 000	43750	
Tanjore	2 ..	7 1/2	–	22 000	11 000	
Tinnevelly	2 1/2 ..	12	–	55 000	96250	
Vizagapatam	2 1/2 .. (in a portion)	12	–	21 000	26 250	
			–	38,500	32,000	
					3.18 lakhs	
Municipal Councils						
Anantapur	3/4 per cent of property rental	1 1/2 per cent	1 1/3 per cent	3750	2 200	
Gudiyattam	1 ..	3 1/2 ..	–	2150	700	
Tiruvannamalai	No tax	2 ..	–	3300	4400	

3.13
1.66
4.79

9200 7300
32920 26490
40... 54555
83320 78...
166190 176955
343150

313500
343150
1646500

⑨

SECRETARY TO GOVT. EDUCATION & PUBLIC HEALTH
14 NOV 1936

6. That, when later the then District Board Educational Officer became aware after securing the records connected therewith of the second cut imposed in December 1932 the North Arcot District Board in its resolution No. 66 dated 18th February 1935 restored that cut to those teachers from 1-10-34.

7. That the petitioner begs to submit that although this second cut was restored, the arrears of pay due to him from 1-10-34 to 31-3-35 have not yet been disbursed, and the original pay was not taken into account in fixing his initial pay in the revised scale introduced from 1-4-35 as it was done in the case of teachers employed in the other Taluqs.

8. That the petitioner further begs to submit that the retention of the first cut imposed in March 1932 for the teachers of Tirupattur Taluq alone is invidious and unfair and that it has affected him doubly by depriving him of (i) the arrears pay due according to the higher rate of pay from 1-10-34 to 31-3-35 and (ii) the higher rate of pay he could draw in the revised scale from 1-4-35.

9. That the petitioner respectfully begs to submit that although he has submitted to the President, District Board, several representations both in writing and by deputations praying for relief in these matters nothing has been done till now and that he is therefore considerably inconvenienced and distressed.

10. That the petitioner therefore most humbly prays that the Government may be graciously plased to consider this petition sympathetically and mete out justice to him by directing

(i) that the cut imposed in March 1932 be also restored to him and the arrears of pay due to him from 1-10-34 to 31-3-35 on that account be disbursed to him;

(ii) that the supplemental bills for the arrears of pay due from 1-10-34 to 31-3-35 consequent on the raising of the second cut which have already been submitted to the District Board be passed for payment immediately and the amount due to him disbursed to him;

(iii) and that the initial pay fixed for him in the revised scale of pay be revised so as to make it not less than the pay drawn by him before 1-4-1932.

For this act of kindness, sympathy, justice and generosity the humble petitioner will as in duty bound ever pray.

I beg to remain
Respected Sir
Your most obedient servant
A. Lakshminarasima Aiyr
12-11-36

L. S. G. Depᵗ.

Edn. & P. H. Depᵗ. Co

B
14/11

In
14/11

Bharathi Press, Vellore.

mbadi	No tax	1 fanam	3 fanams	3030	3030	010
Vellore	1¼ fanams	3¼	..	8500	700	
Walajapet	No tax	1 -	-	680	680	230
Chidambaram	-	1 -	-	3720	3720	1240
Cuddalore	¼ fanam	1 -	-	6900	5100	2300
Villupuram	No tax	2 -	-	3200	4300	-
Adoni	-	no tax -	-	3500	-	4700
Bellary	-	$\frac{1}{2}$ ..	-	8000	4000	6600
Hospet	1¼ fanam	1¼ ..	-	2200	-	180
Chingleput	1 ..	1 ..	-	2700	-	900
Saidapet	$\frac{9}{10}$ ..	$\frac{9}{10}$ ..	-	5720	-	2480
Tirupati	1 ..	1 $\frac{11}{25}$ ..	-	2600	900	
Coimbatore	1	1¼ ..	-	30000	7500	2500
Dharapuram	1 .	1	-	2900	-	1000
Pollachi	No tax	no tax	-	4500	-	6000
Cuddapah	-	no tax	-	2900		3900
Chicacole	-	1¼ ..	-	1900	2400	160
Cocanada	1 fanam	1 ..	-	9880	-	3290
Peddapuram	1 ..	2 ..	-	1750	600	-
					32930	36490

STATION Andiappanur
Date 11-11-'36

To

The Secretary to Government,
LOCAL SELF GOVERNMENT DEPARTMENT,
FORT ST. GEORGE,
MADRAS.

Through

The President,
VELLORE DISTRICT BOARD,
VELLORE.

AND

The Head-master,
BOARD ELEMENTARY SCHOOL,
Andiappanur Tirupatur

The humble petition of M. Lakshmi Narasimha Iyer Asst Teacher, Board Elementary School Andiappanur in Tirupattur Taluk of North Arcot District submitted for the kind consideration of Government in connection with the restoration of the cut in his salary ordered by the defunct Tirupattur Taluq Board in March and December 1932 and the fixation of his pay in the revised scale of pay sanctioned by the North Arcot District Board from 1st April 1935.

Most Respectfully Sheweth,

1. That the petitioner entered service as teacher of an Elementary School under the jurisdiction of the old Tirupattur Taluq Board and has been continuing as such in Board Schools.

2. That, in view of the financial stringency then prevailing, the old Tirupattur Taluq Board ordered a temporary cut in the salaries of teachers with effect from 1st April 1932.

3. That for the same reason, the new Tirupattur Taluq Board ordered a second temporary cut in the salaries of teachers with effect from 1st December 1932. (Vide Resolution No. 10 dated 6th December 1932 of the new Tirupattur Taluq Board.)

4. That these cuts continued to operate even after the abolition of the Taluq Boards, although the teachers employed in the other Taluqs were subjected to no cut at all, or to only one cut of a lesser degree.

5. That, to remove the inequalities that existed among teachers of Elementary Schools in the matter of cut in salaries, the District Board, North Arcot, in its resolution No. 17 dated 29-10-34 and communicated in Dis No. 168/D. B. O. E. of '34 dated 1-11-34, ordered the raising of the cuts then existing. In doing so it omitted to include the teachers of Tirupattur Taluq in the list of Taluqs affected by the resolution owing to the fact that the District Board was not aware that those teachers also were subjected to a cut and that to two cuts.

Guntur	1 fracs	1 fracs	$1\frac{1}{3}$ fracs	a 13500	–	B 4500.
Narasaraopet	$\frac{7}{16}$ ..	$\frac{7}{16}$ ..	–	2880	–	2580
Ongole	No tax	1	–	2240	2240	750
Tenali	$\frac{33}{40}$ fracs	$1\frac{11}{40}$ fracs	–	9000	4050	525
Mangalore	1 –	1	–	15000	–	5000
Ellore	$\frac{21}{32}$ ×+ L.A.hls Whicanalis whole thing 11/32	×× $\frac{21}{32}$ ..	–	14400	–	14700
Palacole	1 ..	1 ..	–	2300	–	800
Kurnool	No tax	No tax	–	4400	–	5900
Nandyal	–	$1\frac{1}{2}$ fracs	–	3850	5150	–
Bodinayakanur	1 fracs	2 ..	–	2700	900	–
Dindigul	$1\frac{1}{4}$ ..	3	–	8250	700	–
Kodaikanal	1 ..	1 ..	–	4000	–	1300
Madura	$1\frac{1}{4}$ ..	$2\frac{1}{4}$ ..	–	53000	4400	–
Cannanore	1 ..	2 ..	–	4850	1600	–
Palghat	No tax	$1\frac{1}{2}$ ..	–	8600	11500	–
Nellore	$\frac{1}{2}$ fracs	2 ..	–	8400	7000	–
Coonoor	No tax	2/3 ..	–	4800	3200	3200
Ootacamund	$\frac{1}{2}$ fracs	$\frac{1}{2}$ fracs	–	19000	–	10000
[illegible]	No tax	No tax	–	3500	–	4700
				7000	40740	600

3850
1283
5133

54555

Issue at once

27

Press note

The Government understand

managements of schools and colleges in the City of Madras are, in some cases, anxious to know whether, after the Christmas Holidays, schools and college will be resuming normal work. In this connection, Government desire that all schools and colleges should reopen in th ordinary course after the Christmas holidays and continue to do normal work. If a state of emergency arises, instructions will immediately be issued to all managements to close their institutions and arrangements will be made to send to their homes those students who live outside the City. Government also desire it to be known that in the case of Orphanages and Boarding Homes full arrangements have already been made, in case of an acute emergency, to evacuate from Madras, children resident in these Orphanages and Boarding Homes.

20.12.40.

Copy to all local dailies, Ass. Press, & council of the other papers.

20/12

Sivakasi	½ per cent	1¼ per cent	1⅓ per cent	Rs 3450	Rs 2590	Rs 270
Rajapalayam	No tax	No tax	-	3850		5150
Karaikudi	No tax	No tax	-	11650	-	15530
Devakottai	-	no tax	-	5740	-	7650
Mannargudi	-	1 per cent	-	2650	2650	900
Mayavaram	-	1 ..	-	3720	3720	1240
Negapatam	1 per cent	1½ ..	-	6600	2200	-
Tanjore	No tax	1¼ ..	-	8840	11050	740
Tiruvarur	-	1½	-	3300	4400	-
Palamcottah	1 per cent	1 ..	-	4960	-	1350 ~~720~~
Tinnevelly	1 1/16 ..	1¼ ..	-	11500	2150	960
Tuticorin	No tax	1 ..	-	16200	16200	5400
Karur	-	1½ ..	-	4300	5700	-
Trichinopoly	-	⅓	-	26700	8900	26700
Anakapalle	-	No tax	-	4700	-	6300
Bimlipatam	-	3 per cent	-	575	760	~~760~~
Vizagapatam	1 per cent	1 ..	-	12500	-	4200
Vizianagaram	1	1 ..	-	6500	-	2200
Corporation of Madras	1½ ..	2 ..	-	2,80,000	23000	~~23000~~ 7861°

4

22 not getting any benefit

⑦

1.20

Copy of letter Reference No. S. 4933/38 dated 5th October 1938 from the Director-General, India Store Department, Belvedere Road, Lambeth, London S.E.1., to the Superintendent of Stationery, Madras.

With reference to your letter No. A. 248/38 dated 21st September 1938, I am directed to inform you that the expenditure under the Head "56 Stationery & Printing, Stationery" on indents received to date is estimated at present at approximately £.1800/-. The provision of the sum of Rs.24,000/- referred to in paragraph 2 of your letter will therefore be sufficient to meet this expenditure.

(True copy)

for SUPDT. OF STATIONERY.

12.11.38

Municipal Councils who will be not be benefitted by the scheme 17

⑩

Hindupur	2 19/40	Periyakulam	1 1/2
Tadpatri	1 21/40	Palni	1 1/2
Conjeevaram	2	Calicut	1 1/2
Chittoor	2	Tellicherry	1 1/2
Tiruppur	1 7/24	Cochin	1 1/2
Erode	1 1/2	Kumbakonam	2 1/4
Proddatur	2	Salem	2
Rajahmundry	2	Srirangam	1 1/2
Masulipatam	1 1/2		
Tirupattur	1 1/2		
Udamalpet	2 1/12		
Udipi	2		
Gudivada	1 15/16		
Bezwada	2 3/8		

1 5/32 1 29/40 7/8

1 3/4

8 3/4 + 9/10

10 3/4 7/16 33/40 21/32

5 1/2 1/16 55 69 37/48

32 + 5 + 1 + 2 1/16 + 1/2

40 9/64

29 5/8

Dt. Boards Bellary
Tanjore

Municipal Councils
Anantapur
Gudiyattam
Tiruvannamalai
Vellore
Villupuram
Tirupathi
Peddapuram
Tenali
Nandyal
Bodinayakanur
Dindigul
Madura
Cannanore
Palghat
Vellore
Negapatam
Tiruvarur
Karur
Bimlipatam
Corporation of Madras

19 Dt. Boards 10 10 (11)

Not much
Full benefit Partially benefits No benefit at present
19 33 9

No Benefit at all
22

C.F. 32.

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

7

DEPARTMENT.

Received ______ *Registered* ______

From (Name) G. W. Priestley Esquire, I. C. S.,
(Designation) Superintendent of Stationery,
Post Box ______, (Station) Madras.,
Telegraphic Address ______

Government of Madras
14 NOV 1938
Education and Public Health Dept.

49354

The Secretary to Government,
Education & P.H. Department.

No. A. 280/38, *dated* 12th November 1938.

Sir,

Enclosures
3 Statements & 1 Copy all in duplicate.
Spare Copies
2 3

BUDGET ESTIMATE 1938-39 - Additional Appropriation and Surrenders.

I enclose for the sanction of Government an application in duplicate for the grant of certain amounts required in addition to the sanctioned grants and for the surrender of an amount not required during the year 1938-

A 21 **21264** (12)

C.F. 32.

Local Administration Department

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

Received .... Registered ....

ASST. SECRETARY TO GOVERNMENT, EDUCATION AND PUBLIC HEALTH DEPT.
8 MAY 1945

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

Enclosures:

Dl. No. 12633-DB.of 45 dated 7th May 1945.

Sir,

Sub:-Subsidy-Local bodies-contributions from provincial funds in respect of education tax-payment with reference to an average rate-orders-modification-requested.

Ref:-G.O.No.530 Education dated 6-4-1945.

(V)

While the Government in their order quoted above have rightly pointed out that they are not under statutory obligation to make equivalent contribution from provincial funds provided for by Section 37 of the Madras Elementary Education Act 1920 in respect of the increased taxation levied after the amendment Act of 1941, they have given a ruling that they propose to strike an average and promise to pay a contribution only at the flat rate of 3¾ pies taxation. The question of striking an average is not contemplated in the original act or in the amending act of 1941. It would seem that the Government have no power to strike at an average causing disadvantage to certain Districts while they may perhaps cause an advantage to Districts which were not levying taxation at the rate of 4½ pies.

According to Section 37 of the Act, the Government are under a statutory obligation to give a contribution equivalent to the amount collected by way of education tax prevailing in the year 1940-41. The rate of tax in this District Board area was 4½ pies in the rupee during 1940-41 when the amended act of 1941 came into force and the Government were paying a contribution equivalent to the sum realised by 4½ pies taxation all these years.

The Government order now issued contemplates a contribution equal to the amount realised at the rate of 3¾ pies in the rupee. It is for consideration whether a Government Order can supersede a statutory provision.

(V)

Besides, by this Government order, some District Boards will stand to lose. This District Board expected a contribution of Rs.1,32,423/- (at 4½ pies rate) accordin to Section 37 of the Act. But in view of this G.O.No.530 Education dated 6-4-45 this amount is likely to get itself reduced to Rs.1,08,127/- thus causing an annual reduction of Rs.24,296/-. The Board has framed its budget expecting certain fixed incomes provided for by Statutory provision of the Act and it is bound to carry out certain commitmen which it cannot all of a sudden do away with, in view of such Government Orders.

I

C.F. 30.

5 DEPARTMENT.

Received .... 19 . Registered .... 19 .

Subject.

Education - Five Year's Scheme to eradicate illiteracy - Requested.

20483

Edn and P.H Dept

May be filed - please see H.M's remarks on page 1 ante

3/6/39 5/6

8/1 6/6

No. 7263-B3-39

ENCLOSURES.
No. ....
....
Spare copies ....

Station SALEM, Dated the 20th May, 1939.

From (Name) Sri T.A. LAKSHMANA PILLAI, B.

22

I, therefore, request that the Government be pleased to pass suitable orders continuing a contribution of an amount equal to 4½ pies taxation.

R.H./7-5.P.Exd.

President, District Board.

6
22/5

23

Education and P.H. Department.

MEMORANDUM No. 21264A7 dated 21.5.45

(13)

Education tax - Contribution under sec. 37 of the E.E. Act - Payment with refce. to average rates.

Ref:- From the P.D.B., S.Arcot, D1.No.12633-DB/45, dated 7-5-1945.

The ~~P.D.B., S.Arcot, is informed that it has not been the intention of the Government that The orders in~~ G.O.No.530-Edn., dated 6-4-1945, ~~should supersede the provisions of sec.37 of the Madras E.E. Act, 1920.~~ The Dt.Bd., S.Arcot, will ~~be~~ continue ~~eligible~~ to receive equivalent contribution under sec.37 of the M.E.E. Act for education tax realised at the rate of 4½ pies in therupee of land revenue. ~~The orders in the G.O. are intended to confer an advantage on local bodies which were not levying in 1940-41 taxation even up to 3¾ pies in the rupee of~~

applies only to local ~~bodies~~ bodies which do not already receive Govt: contribution on the basis of the average taxation mentioned in para 1 of the order. Local bodies which get the contribution at or above that level ~~will~~ remain unaffected

19.5.45

21/5/45

~~land revenue~~.

Sd/
17.5.45

To the P.D.B., S.Arcot.

per pdf
K.H.
22-5-45

25

EXAMINER'S OFFICE.

Asst. Secretary
1 AUG 1945
Education and Public Health Dept.

Subject: Local Bodies - Contribution from Provincial Funds in respect of Education tax - Payment with reference to an average rate in accordance with G.O.No.530 (Edn. & P.H.) dated 6th April 1945. - Method of arriving at Property rentals etc. - Instructions requested.

(A)

(14)

Education and Public Health Department may be requested to clarify the following points in respect of the above Government Order.

(1) Property rentals. It is presumed that by the term "property rentals" is meant the gross annual values of the property as defined in Section 81(4) or 82(2) as the case may be, of the Madras District Municipalities Act, 1920 and also that though property tax levied in local bodies is a half yearly tax the equivalent contribution on education tax should be calculated at 1 1/3 ~~%~~ per cent of the value for the whole year and not at 1 1/3 per cent of such value for each half year. It ~~xxxisx~~ may please be ~~xhxxxx~~ stated whether the view expressed above is in accordance with the intention of Government.

37778

p392 of Book No. 17

(2) Vacant lands may be assessed in Municipalities on the basis of capital value or extent under Section 81(3) of the Act. It may please be stated how the above percentage should be applied in such cases.

p392 of Book No. 17

K.A./22-8.
Education and Public Health
Department U.O.
Exam. El. B. 363-1
24-8-45.

14-8-45

E.&P.H.(A)

Draft U.O. reply is submitted

1945
3-9-45

26

15 **E and P.H.(A)**

Please see the u.o. note of the Exr. on page 1 ante.

(A) By G.O.530 Edn., d/6-4-45, Municipal Councils have been allowed the concession of claiming Government contribution under section 37 of the Elementary Education Act upto an average level of education tax i.e. at one and one-third per cent of property rentals. The percentage of property rentals was calculated taking into account the method of assessment of property (lands and buildings) in municipal areas as laid down in section 82(2) of the Madras District Municipalities Act. Section 81(4) of the M.D.M. Act lays down the method of assessment of agricultural lands. This method has not been adopted for arriving at the average rate mentioned above. The intention in the G.O. is therefore that education tax levied on buildings ~~and lands~~ in municipal areas according to section 82(2) of the M.D.M. Act ~~which are subject to Education tax~~ should alone have the benefit of the order. In municipal areas the tax is mainly on buildings and lands attached to them. The agricultural lands assessed under section 81(4) and vacant lands assessed

p 613 of Book No. 17

p. 392 of Book No. 17

(A) E 6.8.45

p. 392 of Book No. 17

on the basis of capital value or extent under section 81(3) of the M.D.M. Act ~~should~~ will therefore continue to get the benefit of Government contribution under section 37 of the E.E. Act only for income realised at the rate of the tax in force before 8-7-41, i.e before the Madras Elementary Education Amendment Act came into ~~consideration~~ force.

p392 of Book No. 17

p 613 of ibid

The draft w.o. note below is for consideration.

W
4.9.45

6.9.45

Esp. A w.o. 37778 A/45-1 d/ 7/9/45

E and P.H. (A)

Subsidy - Government contribution under section 37 of The E.E. Act - Interpretation of G.O.530 Edn., d/6-4-45.

Ref: Examiner's u.o.363-1, d/24-8-45.

The intention ~~was~~ is to apply the term 'property rentals' to the gross annual value of property as defined in section 82(2) of the M.D.M. Act. The income from other lands assessed to education tax should continue to earn Government contribution under section 37 of the E.E. Act only at the rate at which the tax was being levied before 8-7-41. The rate of one and one-third per cent referred to in the G.O. is ~~per~~ for the whole year.

C.I. B

Note to be despatched in original

Please take copy of this note and send it to (A)

Bew P1 n.f

64
7/9

p. 392 of Book No. 17

p613 of Book No 17

Despd
K.T.
11-9-45

To the Examiner of Local fund Accounts.

W
4.9.45

6.9.45

Elementary Edn. - Local bodies contributions in respect of Edn. tax.

(17) 5 ~~31~~

Education and P.H. Department. (A)

/ Extracts of the minutes in circulation - G.O.No.413-Edn., dated 15-3-1944. /

"Please see the Part II Scheme, pages 55-57 of "Z", which was dropped later. There is a case for a Government contribution, but it is a general question and recurring expenditure will be large. If H.E. desires, the question may be raised again with next year's budget.

T.A(ustin), 28-2-44."

"I agree with A.3. This may be examined next year.

A(rthur) H(ope), 6-3-44."

Under section 37 of the Madras Elementary Education Act, 1920, before its amendment in 1941, the Government were under an obligation to make a contribution to local bodies in respect of the taxation levied by them under section 34 of the Act. In 1941 this obligation was withdrawn by amending the Act in so far as the taxation levied or increased after 8-7-1941 was concerned. Thus the liability to pay the contributions is now limited to the tax which was being levied prior to the date of the coming into force of the Amendment Act.

x the date of coming into force of the Amendment Act

2. In 1942-43, the question was considered whether Govt. contributions should not be made even in respect of taxation levied after 8-7-1941 though there was no obligation imposed on Government. It was suggested that ~~the~~ contributions might be paid up to the average of the rate of taxation worked out for the Presidency which was as follows:-

Dt. Boards	..	3 3/4 pies in the rupee of land revenue.
Ml. Councils	..	1 1/3 per cent. of property rentals.

p.27 A

The suggestion involved a recurring additional expenditure of Rs.5.84 lakhs a year; the cost in 1943-44 was estimated at Rs.3.50 lakhs. The proposals were approved by the Government and ~~necessary~~ provision entered in the budget for 1943-44.

3. Towards the end of 1942-43 a scheme for the expansion of elementary education in certain backward districts was examined and it was decided to give effect to it, abandoning the proposal

in para 2 above, of granting contributions towards education tax levied up to a certain made (average) of taxation. The provision made for the purpose was also utilized on the grant of special subsidies to local bodies of the backward areas for expansion of education. Please see the notes to G.O.No.542-Edn., dated 12-4-1943.

P

(E)

4. The points for orders are whether the proposals considered and dropped in 1943 should again be examined and, if so, whether it will be sufficient if the contributions are limited to the average rates referred to in para 2 above. Any provision of funds for payment of additional contributions under section 37 of the E.E. Act should be exclusive of the special subsidy granted for the expansion of education. There is also a proposal to increase the special subsidy refd. to at P above and complete figures called for from the D.P.I. in this regard are awaited.

(Z)

(E)

Separate file

5. L.A. and Finance may see for remarks before circulation.

16.9.44 16.9.44

22.5.44

G.O. 532-Edn
15.4.43

When the matter was examined at "Z" it was an open question whether the local bodies concerned would actually levy taxes up to the "average". Since then 10 District Boards and 19 Municipal Councils have actually levied taxes up to or above the average. There are still 33 Municipal Councils which levy tax below the average and 9 Municipal Councils which are levying no tax at all.

The costs ~~wkx~~ are now estimated at about Rs 4.80 lakhs immediately and Rs 6.57 lakhs ultimately.

(F)

X

A

As indicated in the discussions at pp: 37-38 n.f.-"Z" the proposal cannot be taken as a remedy for any inequalities or inequitable distribution in the matter of subsidies generally. There is also the fact that the proposal will now place some funds at the disposal of well-to-do District Boards (for example, Tanjore, Kistna and East Godavari) while it will not give any augmentation to poorer District Boards (for example, Cuddapah, Kurnool, Anantapur and Chittoor).

M

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(18)

But as the measure proposed is admittedly of the nature of restitution, in view of the question of equivalent grants having been "petrified" at a certain stage by the amending Act, it will have to be judged only as such. In that view it does not appear to be necessary to vary the average taken at "Z"; the proposal may be considered now on that footing.

17/10/44

L.A. may kindly arrange to pass on file to Fin. before 1st Nov.
E 49840 A
12.10.44
17.10.44

L.A.

L.A. Dept

This dept may agree with Secy E & P H. The proposal to pay equivalent grants to local bodies in respect of ~~[illegible]~~ education tax levied upto the average rates mentioned at A on p1 ante may be strongly supported in this dept.

RM
17 X 44

S

Fin

17 OCT 1944
SECRETARIAT, MADRAS
26890

Under the Madras Elementary Education Act, 1920, before it was amended by Act XV of 1941, it was obligatory on the Government to make contributions to district boards and municipal councils equivalent to the proceeds of the education tax levied by them. Under the Act, the sanction of the Government is necessary for the levy of education tax and for increasing the rate of the tax by local bodies. For some time before 1941, the Govt. had been refusing permission to local bodies to increase the rate of education tax, because Government were unwilling to make the equivalent contributions.

K'on
p.347 n.f.
in (S)
G.O. 587 E.P.H
16-4-41

2. The Act was amended by Act XV of 1941. This amendment took away the obligation of the Govt. to pay the equivalent contributions to local bodies. After this amendment, Government have been permitting or directing local bodies to levy the tax or to increase the rate of the tax but no equivalent contribution has been paid by

Govt. in respect of these new levies.

3. The stoppage of the equivalent Govt. contribution, even where the levy of education tax or an increase in the rate of the tax is quite necessary to finance ~~the~~ the expansion of elementary education, has certainly been very ~~had~~ hard on the local bodies.

4. The present proposal of E.& P.H. to revive the scheme to pay equivalent contributions to local bodies in respect of education tax levied up to the average rates mentioned at A on p. 1 N.F. is a very modest proposal and will not restore the position as it stood before the Amendment Act XV of 1941 was passed. This Dept. strongly supports the proposal as it will go a little way to improve the finances of the Elementary Education Funds of local bodies, though not to the full extent to which local bodies would have been benefited if the said Amendment Act had not been passed.

19/10 Fin.

Finance (Exp.B).

Part II scheme, 1945-6.

L.A. 24-0 26890-1C
19.10.44.

19/10

Please see the minutes of A.2 and H.E. extracted on p.1 above and the subsequent notes of E and P.H.

In respect of education tax levied by local bodies (date of amending Act 9-5-41) for the first time prior to 8-7-41 the Govt. are giving contributions equivalent to the proceeds of the tax but no contribution is given in respect of the tax newly levied from that date. In connection with the budget proposals (Part II) for 1943-44 the Govt. considered the question of giving a contribution in respect of the education tax newly levied from 8-7-41 also up to ~~certain limits~~ the average rates mentioned at A on p.1 above. A provision of Rs 3.50 lakhs was included for this purpose in the Budget for 1943-4. Subsequently, another proposal, viz. ~~for the~~ expansion of elementary education in certain backward districts, was also considered. But it was not found possible to provide for this scheme also in the budget for 1943-4. The Govt. accordingly decided to drop the scheme for the payment of contribution equivalent to education tax and to utilise the budget provision

ASST. SECRETARY TO GOVT.
p 1 n f of (G)
20 OCT 1944
FINANCE DEPARTMENT

[Await the receipt of the connected file (Special subsidies to backward dts) which has been called for by E & P.H. ... 27/10]

pp 55, 57 of Goal (2)

5§119 Exp.B
B.E. Part II Sch.
See Govt P.H. A's note at p 3 n.f.

p 54 n f of Goal (2) file.

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made for it (Rs 3.50 lakhs) for the scheme of special subsidies for expansion of elementary education.

(19)

pp 2·3 above

2. It is now proposed to revive the scheme for the payment of contributions equivalent to proceeds of the education tax levied from 8-7-41 up to the average rates mentioned at A on p.1 above. The cost of the scheme is now estimated at Rs 4.80 lakhs p.a. immediate and Rs 6.57 lakhs p.a. ultimate. (The previous figures were Rs 3.50 lakhs p.a. immediate and Rs 5.84 lakhs p.a. ultimate.)

X on p 2 above & statement at (E)

p 55 of (Z)

When the proposal for special subsidies for expansion of education was under consideration, the then E and P.H. Secretary pointed out that a Govt. contribution to local bodies equivalent to their education tax up to the average rates would not only not give extra aid where it was most wanted but that it would not even bring about equality. A.2 also minuted that the idea was to reduce subsidies to better off local bodies in order to increase those to backward districts. Edn and P.H. have noted that the present proposal will not augment the resources of the poorer District Boards (e.g. Cuddapah, Kurnool, Anantapur, Chittoor for whom special subsidies are now given). As pointed out by them, the proposal will only accentuate the existing inequalities in the matter of distribution of subsidies. L.A. strongly support the proposal on the ground that it will to some extent improve the finances of the Elementary Education Fund of the local bodies. (Owing to the grant of dearness allowance to employees of local bodies at Govt. rates, the financial position of most of the local bodies is not satisfactory at present).

B on p 3 of (E)

portion C on p 6 of (E)

M on p 2 above

pp 2·3 above

pp 3·4 above

3. The payment of special subsidies to backward district boards is a recurring commitment and the amount may have to be increased as the scheme expands. In the circumstances, it is for orders whether this Department may advise that whatever funds may be available for elementary education may be ~~xxxx~~ utilised for giving adequate subsidies to local bodies which are really in need of them and that the scheme for payment of equivalent contribution in respect of education tax need not be revived.

(See ... file)

4.11.44. KRV 6.11.44

3.11.44

This BE III 6.11.44

The main object of the amending Act of 1941 must have been to give

10

making contributions ~~and not to tie their hands by a~~ by releasing them from the statutory obligation to contribute an amount equal to that raised by the local body. There is therefore no obligation to adhere to the average rate, or in fact to make any contribution at all. It would seem advisable to make the fullest use of the elasticity afforded by the Act and distribute the money available in such a way that the richer or more forward areas get less than what the taxation justifies, while the poorer or more backward areas get more. A suitable formula can be devised without difficulty. The total amount to be granted, can, possibly for this year only, be fixed at: the amounts calculated on the basis of the rigid principle, viz. 4.80 lakhs for this yr, or a suitable fraction of it.

WS
7.11.44

Fin. may advise against any further special grants for the present. See below. DWD

The amending Act of 1941 was presumably passed on the ground that the distribn. of grants equal to the amounts raised by tax, in each case was inequitable & did not secure the best value for the money spent by the Govt, since it gave most to the well-to-do local bodies that did not really need it. Fin. would ∴ advise that it is not desirable to revert to the policy of giving such grants even on a non-statutory basis, as the criterion for the size of each grant is not satisfactory. At present we are giving such special grants to local bodies as are necesy, with refce to the finances of each, to enable them to pay their teachers dearness allowce at Govt rates. This is the most economical way of giving the special assistance necesy in view of war-time conditions & ensures that the help is only given where, & to such extent as, it is actually needed. These grants are costing a great deal – something between 20 & 30 lakhs a year, I think. L.A. may please give the latest estimates for this year & next year when O.P. the file. Rs. 3½ lakhs p.a. is also available for special grants to local bodies in the 7 most backward dts for expansion of elt. educn, but those local bodies do not seem to be able yet to put up suitable schemes for approval so as to spend the whole of this amount (see linked file). In these circs & in view of the pressing need to restrict expr in war-time in order to limit inflation & keep down prices & to conserve funds for use on post-war development, Fin. would strongly urge that no further special grants towards the elementary education funds of local bodies be given at present & that the present proposal be dropped. A1 may see.

DWD
9.11.44
L.A.

This is for A E&P H.
10/11/44

29283
B

LA No 5119 E&PB1
9.11.44

(20)

J 3

Figures for later yrs not available

According to the statistics for the year 1940-41, the percentage of children of school-going age not provided with elementary education in non-municipal areas of this Province is 53.9 per cent in the case of boys and 76.2 per cent in the case of girls. According to the 1931 census the percentage of population in this Province which is literate is 9.26. In the census of 1941 it has been reported that literacy in the Provinces has increased by 80 per cent. On this basis the percentage of population in this Province which is literate is 16.7 per cent. It is clear that there is need for great efforts to remove illiteracy in this Province. In these circumstances and in view of the very inadequate resources of local bodies, it is necessary that Government should give liberal assistance to local bodies for removal of illiteracy.

2. The adoption of the scheme under ~~reference~~ consideration in this case will not mean the grant of subsidy where it is not needed. Much more money than is available with any local body at present is needed to finance elementary education, especially on account of the necessity to pay dearness allowance to the staff. In addition to the adoption of the scheme under reference, special subsidies may continue to be granted to District Boards in backward areas for improvement of elementary education. E.& P.H. will take orders in circulation.

RM
10.11.44

S
E&P H 10.11.44
E&P.H.

54302

L.A.W.D 29283-1C
13.11.44

Asst. Secretary to Government
14 NOV 1944
Education and Public Health Dept.

25. 20.11 Days

The proposal in this file is whether the Govt. should give equivalent contributions ~~equal~~ in respect ~~of~~ the proceeds of Edn. tax realised by local bodies up to the average level of taxation worked out for the Presidency (3 3/4 pies in the rupee of land revenue [illegible] of property rental in municipal areas). The extra (~~con-~~ recurring) to Provincial funds is estimated to be Rs 4.80 lakhs immediate & Rs 6.57 lakhs ultimate. The L.A. Dept. support the proposal. The Finance Dept. oppose it and suggest that the present proposal be dropped ~~on the above ground~~.

2. Portion A of the Finance Dept.'s note on p6 ante

The subsidy paid ~~for~~ this year for dearness allowance (to teachers paid from E.E. funds of local bodies) is Rs 20.41 lakhs. The estimate for next year will be about Rs 24 lakhs. This is exclusive of the provision of ~~a~~ about Rs 2.40 lakhs ~~made in the budget~~ reqd. for grants to Panchayat school teachers for dearness allowance.

Portion B of the Finance Dept.'s note on p6 ante

It has been ~~fully~~ explained in full in the file on the subject ~~separately~~ how the special subsidy sanctioned already has been utilized ~~spent~~ and how a ~~case~~ has arisen for increasing the subsidy ~~amount~~ from Rs 3.50 lakhs to Rs 5.84 lakhs.

3. The file may be circulated to A2, A1 and HE for orders. ~~It appears that H.E. should also see.~~

16.11.44 16.11.44

28.11.44

27/11/44

A2. A1. HE

pp 55 & 56 of 2 may be read - they explain this case, the idea of which is to equalise Govt. contributions to the El. Education Fund of local bodies. ~~[illegible]~~ A special grant is being given to backward districts for the expansion of el. education. ~~[illegible]~~ Finance objection to this proposal seems to be that the better off dist. local bodies will benefit. A list of the local bodies ~~that~~ will benefit (including ~~assum~~ those that still have to ~~that they~~ raise their tax to the average, which they will most certainly do) is given at F: ~~[illegible]~~ all the Bds & 19 councils have specified.

X

A

It is hoped to introduce compulsory education into all districts: for this purpose alone (and municipalities will be persuaded to follow suit), all local bodies will spend all (and more than) their El. Education Fund.

B

The grant of money for dearness allowance to meet wartime conditions is really not relevant.

The proposal may go forward.

(22 Councils & 14 Dt Boards will not benefit as they were, before the amending Act, levying the tax above the average rate).

22/11/44

O.O. 20/11

O.O. 22/11

A1

It is clear that expenditure on Elementary Edn. must be increased. This method has the advantage that it helps those that help themselves. I agree to it.

23.11.44

AH.
27/11/44

O.O. 24/11

Secretary to Government
1 DEC 1944
Finance Department

B.E. 33
1.12.44

49966 A-2
30.11.44

A draft Part II note is submitted for appl. The Finance Dept. may see the note & the orders in circulation.

~~Very urgent~~

28.11.44 28/11/44

29.11.44

30/11/44

(Orders in O.O. above)

The draft note on the

14

A

Part II Scheme may be accepted.

PVP
2.12.44

ARW
2.12.44

D.S.

WS
4.12.44

AS3 may also see.
2.12.44.

Pencil changes in the note are suggested.

DWD
5.12.44 E.P.H

Pl. print & send usual copies to Finance Secy. may see changes made by Finance Secy.

5.12.44

6/12/44.

File no. 63465 B.E.III-1
5-12-44.

ASST. SECRETARY TO GOVERNMENT, EDUCATION AND PUBLIC HEALTH DEPT.
5 - DEC 1944

57287

15

EDUCATION AND PUBLIC HEALTH DEPARTMENT.

PART II SCHEME FOR 1945-6.

(22)

[SUBJECT.—*Contribution from Provincial funds to local bodies equal to the proceeds of education tax levied at the average rate for the Presidency.*]

Summary.

Head of account.	Item of expenditure.	Ultimate cost (recurring).	Cost in 1945-6 (recurring).
		LAKHS. RS.	LAKHS. RS.
37. Education—e. Primary—Grants to local bodies for primary education—A. Local bodies—I. Ordinary areas—1. Grants under section 37 of Act VIII of 1920—Authorized.	Government contribution in respect of education tax realized by local bodies.	6·57	4·80

Under section 37 of the Madras Elementary Education Act, 1920, before it was amended in 1941, the Government were under obligation to make every year a contribution to local bodies equivalent to the proceeds of the education tax levied by them under section 34 of the Act. Under the amendment which came into force on 8th July 1941, this obligation was limited to the tax which was being levied before that date. In 1942-3, a proposal for making Government contributions in respect of education taxes levied or increased from or after 8th July 1941 was first accepted by Government, the Government's commitment being only in

~~16~~ 16

respect of tax proceeds realized up to the average level of the education taxes then raised in the Presidency ; this average was found to be 3¾ pies in the rupee of land revenue in district board areas and 1-1/3 per cent of the rental value of immovable property in municipal areas.

2. The proposal referred to above was however subsequently given up in favour of a scheme of giving special financial assistance to certain backward districts for the expansion of elementary education. Although that assistance is being continued, all local bodies require further funds for schemes of expansion of elementary education in order to facilitate the introduction of compulsion at proper stages. It is therefore felt necessary to raise the Government contributions so as to make them the equivalent to tax proceeds up to the average level of taxation mentioned above in the case of such local bodies as were levying the tax at less than the average rate immediately before 8th July 1941 and have since raised the rate. Of the 24 district boards and 82 municipal councils, 14 and 22, respectively, will not get any further contributions as they were levying the tax at not less than the average rate even before the Amending Act came into force. All the other district boards and 19 of the remaining municipal councils have qualified for the extra Government contribution. The others are likely to raise their rates of tax so as to qualify soon. The additional cost to Government is estimated at Rs. 4·80 lakhs in 1945-6 and Rs. 6·57 lakhs ultimately. This Department recommends a provision of Rs. 4·80 lakhs in the next year's budget.

M. V. SUBRAMANIAN—30-11-44.

17

Finance (B.E.III) Department.

U.O.Note No.60122-4, B.E.III, dated 29th January 1945.

7 FEB 1945

Subject: 37.1.Education - Primary - Grants to local bodies for primary education
A Local Bodies - I Ordinary Areas.

In continuation of U.O.Note No.60122-3, B.E.III, dated 2nd January 1945, the following further modifications should be made.

05322

(23)

	B.E. 1945-6.	
	For	Enter
1.A.I.1.Grants under Section 37 of Act VIII of 20		
1.A.I.4.Teaching	28,44,900	33,24,900
-do-5 Buildings	58,76,700	70,54,100
-Equipment	Nil	3,59,100
	Nil	4,87,000
-do-6. Compensation for loss of income under education tax levied as a surcharge on Profession tax	Nil	1,47,000
Provision of midday meals	Nil	20,04,100

The totals will stand as under.

	For	Enter
R.E. 1944-5	1,17,07,500	No change
B.E. 1945-6	1,18,46,500	1,65,01,100

K. Ramunni Nayar,
Assistant Secretary to Government.

To the Fin. (B.C.) Department,
To the Education and Public Health Department, two copies each

Forwarded/By Order

SAK/31-1/

P.V. Parameswara Ayyar
Superintendent.

57
17/2

Endt.

49040 A.h
12.2.45

Est. of 4 days

Communicated to the D.P.I.

E
6.2.45
W
6.2.45

E
20.2.45

To the D.P.I.

Dy. appd
13/2

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(24) Provision has been made in the budget for 1945-46 for the payment of contributions in respect of est. temp. letters at average rate worked out for the Presidency. A draft order is submitted for appr.

E
2.4.45

W
2.4.45

W
3 mins

Approved

ments, black boards, writing material, etc. A sum of Rs.150/- p.a. was consequently placed at the disposal of each District Inspector to meet such contingent expenditure.

220,000 copies of primers and 148,000 copies of follow-up literature were stocked by the Education Department at a cost of Rs.34881/- for free distribution among those who offered to cooperate with the Department in the work of removing illiteracy. In addition to the above literature 21,550 books were purchased by the department for distribution to 600 travelling libraries in the Punjab. 2 lakh copies of each of the adult literacy certificates and pledge card forms and 10,000 copies of honorary workers cards were stocked by the Department. A sum of Rs.7,362/8/- was spent in giving subventions to different journals for bringing out and supplying adult supplements to the various District Inspectors of Schools in the Punjab.

Eight literacy centres for women were opened in the Ambala Circle at a cost of Rs.454/12/-. In all a sum of Rs.98,446/2/6 was spent by the Department on adult literacy work during 1940-41. There were 118,298 adults under instruction on 31-3-41 as compared with 82,461 on 31-3-40. The number of adults who attained literacy on 31-3-41 was 67,415 against 46,841 on 31-3-40. The actual number of literacy certificates issued was 67,415. There were 2,833 literacy leagues and 3,243 literacy centres on 31-3-41 as compared with 2,432 and 2,407 on 31-3-40.

Sind.

In May 1941, the Provincial Government appointed a committee to suggest ways and means for the revival of the Literacy Campaign. The report of the committee

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