Sectt. II-27—30,004—24-10-44.

# E+PH (1945) Department.

Ms SERIES.

G.O. No. 566
Edn

Dated 11·4·1945

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[Despatch Abstract.]

Budget Estimate - 1945-46 - Elementary Education Fund - District Board, Madura - Orders passed.

## Back Papers.

| G.O. | No. | Department. | Date. | G.O. | No. | Department. | Date. |
|---|---|---|---|---|---|---|---|
| | 341/8.3.45 | | | | | | |

## Further Papers.

| G.O. | No. | Department. | Date. | G.O. | No. | Department. | Date. |
|---|---|---|---|---|---|---|---|
| | 1590 Edn/9.10.45 | | | | | | |

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### PROCEEDINGS OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.
R.P.No.17 B3/44-45, dated 12-1-1945.

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Sub: Budget Estimate - Madura District Board - Elementary Education Fund - 1945-46.

Ref: Letter Cl-No.11702/44, dated 7-12-1944 of the President, District Board, Madura.

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ASST. SECRETARY TO GOVERNMENT
16 JAN 1945
EDUCATION AND PUBLIC HEALTH DEPT.

02228

Submitted.

2. The budget for 1944-45 which was expected to open with Rs.18,390/- and to close with a 'nil' balance, opened with Rs.35,810/- and is expected to close with Rs.46,330/-. The need for recovering a portion of the subsidy of Rs.56,025/- sanctioned for payment of dearness allowance may be considered.

3. REVISED ESTIMATE - 1944-45.

(i) Variations between the sanctioned budget and the revised estimate have not been explained by the President.

(ii) The credit taken for Rs.96,110/- as Govt. grant under section 37 of the Act should be raised to Rs.96,166/- with reference to G.O.No.Ms.1344, Edn., dated 13-9-44.

(iii) The credit taken for Rs.2,22,760/- as Govt. subsidy under the proviso to section 37 of the Act should be reduced to Rs.2,22,561/- with reference to G.Os.No.616, Edn., dated 21-4-44 and No.674, Edn., dated 1-5-44.

(iv) The credit taken for Rs.56,030/- as Govt. grant for the payment of dearness allowance should, subject to orders of Govt. on para. 2 above, be reduced to Rs.56,025, with reference to G.Os.No.717, Edn., dated 9-5-44 and No.1321, Edn., dated 11-9-44.

(v) The total proposed expenditure under 'Ordinary' exceeds the sanctioned budget and therefore the sanction of Govt. is necessary for the excess, with reference to G.O. No.139, Edn., dated 29-1-42.

4. BUDGET ESTIMATE - 1945-46.

(i) The credit taken for Rs.96,550/- as Govt. grant under section 37 of the Act may be allowed to stand, subject to revision with reference to the amount of education tax that may be collected and adjusted to the credit of the fund at the old rate during 1944-45.

(ii) The credit taken for Rs.53,640/- as contribution from general funds is the minimum, and should be raised as in previous years, so that the fund may be placed in a better position.

(iii) The credit taken for Rs.93,000/- as Govt. contribution for payment of dearness allowance is liable to revision, with reference to orders of Govt. on sub-para.(ii) above.

(iv) The provisions of Rs.5,310/- and Rs.360/- made under 'Manual Training' and 'Dearness Allowance' should have been included under the appropriate sub-head under the Main-head 'staff'.

5. The accommodation provided for 159 schools for boys and 64 schools for girls is inadequate, unsuitable or otherwise defective. As many as 83 schools for boys have no playground or garden or have neither. The Board may be advised to attend to this matter. About 13 schools require building schemes. The buildings in which Allinagaram School and T.Vadipatti school are both unsuitable and unsanitary.

6. Additional teachers are required in 9 schools for boys; 7 schools for girls are in need of secondary grade teachers, 5 are in need of additional Higher Elementary Grade Teachers, and 3 are in need of Muslim Women teachers, knowing Tamil

P.T.O.

Tamil and qualified to teach Urdu. No provision has been made in the budget for these additional appointments. Superfluous posts and provisions, if any, may be transferred to needy schools in consultation with the Inspecting Officers.

7. A large number of schools (218 for boys and 93 for girls) are reported to be not equipped adequately. Very small sums have been spent in previous years to remove this defect and the provision made for the purpose was otherwise utilised or allowed to lapse. The full amount provided may be spent in consultation with the local Inspecting Officers, to ensure an adequate supply in the course of a few years, as suggested in Govt. Endt. No.49011 A1, dated 17-10-44.

8. Time scales of pay are in force, leave salaries and Travelling Allowances and Dearness Allowance are paid to teachers.

TRB.15/1 for Director of Public Instruction.

To

The Secretary to Government, Edn. & P.H.Department, Madras.

Sd
15/1

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Ref.No. C-1.No.11702/44.

Encl: Budget estimate & enclosures in duplicate.

From

Sri W.P.A. Soundrapandian,
President, District Board,
Madura.

District Board Office,
Madura, dated the 7th December '44

To

The Director of Public Instruction,
Madras.

(3)

Sir,

Sub:- Education - Elementary - Madura District Board - Revised Budget Estimate for 1944-45 and Budget Estimate for 1945-46.

Ref:- Your Ref.C.No.3634-B/44 dated 9-10-44.

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I forward herewith in duplicate a draft of the Budget Estimate of the Elementary Education Funds of the District Board for the year 1945-46 together with all the necessary particulars for favour of your approval.

As the expenditure could not be restricted to the receipts owing to the provision made for the payments of dearness allowance to the teachers and other staff, a sum of Rs.93,000/- has been taken credit as anticipated Government grant for wiping off the deficit under the Elementary Education Funds with a closing balance of Rs.550/-. Unless Government are pleased to sanction this amount as non-recurring grant for the payment of Dearness Allowance to the staff maintained under the Elementary Education Fund, I submit it would be impossible to balance the receipts and expenditure. I therefore request that you will be pleased to recommend to Government the request of the district board for a grant of Rs.93,000/- and approve the draft budget estimate.

A copy of the District Board Resolution No.42 dated 30-11-44 approving the budget estimate is also sent herewith.

RP.17.B3
18 DEC 1944

15/12

16/12
For President.

K.G.11/12/44a

PROCEEDINGS OF THE MADURA DISTRICT BOARD, MADURA.
Res. No.42.

Dated 31-11-44

④

To approve the revised Budget estimate for 1944-45 and Budget Estimate for 1945-46 of the General and Elementary Education Funds of the Madura District Board as passed by the Committee appointed by the District Board in its resolution No.99 dated 30-9-44 to consider the draft budget estimates, and by the District Board Standing Committees for (1) Works and Communications and (2) Public Health (Appendix 'G')

Resolution:-

The draft revised and budget estimates of the President as approved by the Budget Committee and the District Board Standing Committee for Public Health and for Works and Communications are approved subject to the following change viz., that the sum of Rs.2,00000/- taken credit for in the budget estimate for 1945-46 under "Additional toll compensation to local bodies" be reduced to Rs.1,59,030/- as advised in Government Memorandum No.29263-1-E L.A., dated 11-11-1944.

Government will be requested to sanction a special grant of Rs.85,480/- under General Account and Rs.93,000/- under Elementary Education Account so that after meeting the extra expenditure on account of dearness allowance payable to the staff (Rs.82,510/-) under General Account and Rs.2,13,780/- under Elementary Education Account) for 1945-46, the consolidated budget estimate for 1945-46 may close with the required minimum balance.

(True Extract)

Sd. W.P.A. Soundrapandian,
President.

3
16/12

## CAPITAL EXPENDITURE.
மூல தன சிலவு

| | | | | |
|---|---|---|---|---|
| 118 | 5,000 | Lands and Buildings<br>நிலங்களும் கட்டிடங்களும் | | 5,000 |
| 75 | 2,500 | Furniture and apparatus<br>சாமான்களும் கருவிகளும். | [illegible]<br>[illegible] | 6,000 |
| 51 | 1,000 | Library Books and maps<br>புஸ்தகங்களும் படங்களும். | | 1,000 |
| 1,971 | 2,500 | Manual Training<br>கைத்தொழில் | | 2,000 |
| 2,215 | 11,000 | Total<br>மொத்தம் | | 13,500 |
| 6,44,378 | 7,56,920 | Expenditure Ordinary & Capital<br>சிலவு சாதாரணமும் மூலதனமும் | | 8,18,630 |
| 35,813 | 46,330 | Closing balance<br>சிலவு நீக்கியிருப்பு | | 550 |
| 6,80,191 | 8,03,250 | Grand Total including Closing balance<br>கையிருப்புத்தொகையை சேர்த்து | | 8,19,180 |

RAILWAY ACCOUNT.

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## Budget Estimate of the Elementary Education Fund of Madura District Board for the year 1945--46.

| | Opening Balance. | Receipts. | Expenditure | Closing balance. |
|---|---|---|---|---|
| | 46,330 | | | |
| Ordinary. | | 7,59,350 | 8,05,130 | 550 |
| Capital. | | 13,500 | 13,500 | |
| Total. | | 7,72,850 | 8,18,630 | 550 |

+550
-200
-500
-150

2000
710
1290
500
790
46330
45630
+ 700
200

8

## Madura District Board - Elementary Education Fund Account.

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47 1210
200
45620
1290

| Actuals 1943-44 | Revised 1944-45 | Head of Account. | Budget Estimate for 1945-46. |
|---|---|---|---|
| 41,868 | 35,810 | Opening balance | 46,330 |
| | | Receipts - Ordinary. | |
| 1,92,387 | 2,73,600 | 1. Education Tax | 3,00,500 |
| 3,247 | 2,000 | 2. Other receipts | 2,000 |
| – | – | 3. Government Grants- | – |
| 97,512 | 96,110 | i) Under Section 37 of the Elementary Education Act | 96,550 |
| 2,22,582 | 2,22,760 | ii) Under proviso to section 37 of the Act | 2,22,560 |
| ... | 56,030 ✓ | Government Grant for Dearness Allowance | 93,000 |
| 1,20,630 | 1,10,640<br>1,200 | 4. Contribution from general funds | 53,640<br>1,450 |
| 1,965 | 3,100 | Advances Recovered | 3,100 |
| 2,215 | 9,000 | Deduct amount transferred to capital | 13,500 |
| 6,36,108 | 7,56,440 | Total Receipts | 7,59,350 |
| 2,215 | 2000<br>11,000 | Gov grant<br>Total Receipts - Capital | 13,500 |
| 6,38,323 | 7,67,440 | Grand Total-Ordinary and capital receipts | 7,72,850 |
| 6,80,191 | 8,03,250 | Total including opening balance | 8,19,180 |

111840

56025

55090

74254
14837
222561

772850
150
773000

## Expenditure - Ordinary.

| Actuals 1943-44 | Revised 1944-45 | Head of Account. | Budget Estimate for 1945-46. |
|---|---|---|---|
| | | **1. Staff.** | |
| 2,662 | 2,700 | Salaries to District Board Educational Officer including contribution to Pension and Dearness Allowance | 2,860 |
| 167 | 200 | T.A. and contingencies to -Do. | 200 |
| 5,58,809 | 4,94,580<br>1,56,020 | Salaries of masters<br>Dearness Allowance to - do - | 4,91,540<br>2,07,900 |
| 8,106 | 8,390<br>4,890 | Clerks and servants<br>Dearness Allowance to - do - | 8,380<br>5,520 |
| 23,970 | 25,000 | Contribution to Provident Fund and Pension | 25,500 |
| 2,378 | 2,000 | Travelling Allowance | 2,500 |
| 19,972 | 20,000 | House Rent | 20,460 |
| 18,088 | 18,400 | Other items | 19,500 |
| 174 | 300 | Furniture and apparatus | 1,000 |
| ... | 400 | Library Books and Maps | 1,000 |
| 2,384 | 5,000 | Repairs to buildings | 10,000 |
| 1,902 | 3,100 | Advances Recoverable | 3,100 |
| 3,551 | 4,630 | Manual Training | 5,310 |
| ... | 310 | Dearness Allowance | 360 |
| 6,42,163 | 7,45,920 | Total expenditure - Ordinary | 8,05,130 |
| | | **Capital - Expenditure.** | |
| 118 | 5,000 | Land and buildings | 5,000 |
| 75 | 2,500 | Furniture and apparatus | 5,000 |
| 51 | 1,000 | Library books and maps | 1,000 |
| 1,971 | 2,500 | Manual Training | 2,500 |
| 2,215 | 11,000 ~~7,56,920~~ | Total | 13,500 ~~8,18,630~~ |
| 6,44,378 | 7,56,920 | Expenditure ordinary and capital | 8,18,630 |
| 35,813 | 46,330 | Closing balance | 550 |
| 6,80,191 | 8,03,250 | Grand total including closing balance. | 8,19,180 |

7

For President 16/12

2
16/12/44

## Numbers of schools showing the highest standards in them.

| Name of Taluk. | VIII | VII | VI | V | Total. |
|---|---|---|---|---|---|
| Periakulam. | 7 | 1 | | 89 | 97 |
| Palni. | 5 | | | 56 | 61 |
| Nilacottai | 4 | 1 | | 98 | 103 |
| Madura. | 1 | | | 64 | 65 |
| Tirumangalam. | 6 | | | 104 | 110 |
| Melur | 4 | | | 88 | 92 |
| Dindigul. | 3 | | | 86 | 89 |
| Kodaikanal | 1 | | | 9 | 10 |
| | 31 | 2 | | 594 | 627 |

Number of schools on the date of submission of the budget is 627.

against 638 — in previous year

Number of schools showing the highest standards in them.

| Name of Taluk. | VIII | VII | VI | V | Total. |
|---|---|---|---|---|---|
| Periakulam. | 7 | 1 | | 89 | ~~8~~9 7 |
| Palni. | 5 | | | 56 | |

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13

(9)

Total number of teachers in all schools under the management of the Madura District Board on the date of submission of the budget.

| Secondary grade. | Higher | Lower | Weaving Instructor. | Untrained but exempted. |
|---|---|---|---|---|
| 172 | 1294 | 152 | 3 | 5 |

Total = 1626

[illegible] 1629 [illegible]

Scales of pay:-

| | Secondary | Higher | Lower. |
|---|---|---|---|
| Men | 25-2/2-45 | 20-1/2-24-2/2-30 | 15-1/2-20 |
| Women. | 30-2/2-50 | 25-1/2-29-2/2-35 | 20-1/2-25. |
| Weaving Instructors. | - | 20-1/2-24-2/2-30 | |
| Trained but failed -lower | | Rs. 15/- | |
| Trained but failed -higher | | Rs. 20/- | |

Note:- The same scales of pay as those sanctioned for men teachers are allowed to women teachers entertained on or after 1-12-36 as permitted in G.O. No. 1665 L.E., dated 7-8-36. But due to the dearth of women teachers of the secondary grade, the original scale of pay of Rs. 30-2/2-50 has been restored.

[illegible]

Number of additional teachers proposed to be employed:-

1. In existing schools:-

One secondary grade in the Board Boys School, Silamalai, for converting the lower elementary school into a higher elementary school, by transferring one of the superfluous secondary grade posts that might be found during the course of the year. If additional teachers are required in any of the schools, transfer of provision of superfluous posts in other schools will be made with the approval of the educational authorities.

ii. Schools to be newly opened, Nil. But in special cases, new schools may be opened in place of schools closed after proper sanction.

iii. 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 same Nil.

Note:- No provision is made in the budget for repairs to rent free buildings belonging to private persons.

K.S. 14/12/44a.

3/15/12

For President. 16/12

Total number of teachers in all board schools under the management of the District Board on the date of submission of the budget

| Name of Taluk. | Secondary Grade. | Higher grade. | Lower Grade. | Untrained. | Weaving Instructors. |
|---|---|---|---|---|---|
| Periakulam. | 45 | 277 | 13 | 1 | 2 |
| Palni. | 19 | 111 | 18 | | |
| Nilacottai | 33 | 234 | 36 | | |
| Madura. | 8 | 123 | 12 | 1 | |
| Tirumangalam. | 31 | 217 | 29 | 3 | 1 |
| Melur | 16 | 147 | 20 | | |
| Dindigul | 16 | 165 | 22 | | |
| Kodaikanal | 4 | 20 | 2 | | |
| Total. | 172 | 1294 | 152 | 5 | 3 |

Total: 1626

Receipts

## Details for the Budget Estimate for 1945-46
## Elementary Education Fund.

1. Education Tax of Rs. 3,00550/-

The Collector has not furnished the figures to be adoped in the revised or budget estimates. The increased rate of levy of the tax viz., 14 pies in the rupee of land revenue sanctioned by Government with effect from fasli 1354, has been adopted and the amount calculated at the increased rate taken credit for in both the estimates.

Dearness Allowance:- A provision of Rs. 1,61,220/- in the revised estimate, and of Rs. 2,13,780/- in the budget estimate has been made for the payment of dearness allowance to teachers in 1944-45 and 1945-46 respectively. There is a deficit of Rs. 92,450/- in the Elementary Education Fund budget, which has been proposed to be met by taking credit for a special non-recurring grant of Rs. 93,000/- from Government towards the payment of dearness allowance to teachers.

2. Other Receipts:- This represents the probable miscellaneous receipts Rs. 2,000/- under sale of usufructs and clippings of trees on school grounds, sale of unserviceable articles, rents to be collected for occupation of residential quarters attached to schools and sale of finished articles of prevocational subjects taught in the elementary schools.

3. Government grants:- 1. Rs. 96,550/- is the equivalent Government grant that would be adjusted against the proceeds of education tax realised in 1944-45 at 4½ pies in the rupee of land revenue under section 37 of the Elementary Education Act.
ii. The figure of Rs. 2,22,560/- is the grant to be adjusted to the District Board by Government under the proviso to section 37 of the Act.

4. Rs. 53,640/- represents the minimum contribution to be paid by the Board from its general revenues.

5. Rs. 1,450/- is the extra anticipated expenditure on the salaries of part time prevocational instructors which will be met from the Elementary Education Fund in the first instance, but will be adjusted from the General Revenues of the Board to the credit of the Elementary Education Fund at the end of the year 1945-46.

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## Expenditure.

| | | |
|---|---|---|
| 1. Pay of the District Board Educational Officer for 12 months at Rs. 175/- | Rs. 2,100/- | |
| 2. Dearness allowance at Rs. 13/- for 12 months | Rs. 156/- | |
| 3. Leave allowance and Pensionary contribution. at Rs. 49-6-0 for 12 months | Rs. 600/- | Rs. 2,860/- |
| 4. Travelling allowance of the District Board Educational Officer. | Rs. 200 | Rs. 200/- |
| | Rs. 3,056/- | |

5. Salaries of masters.

| | Monthly salary. |
|---|---|
| 1. Periakulam Taluk. | Rs. 8,160/- |
| 2. Nilacottai Taluk. | Rs. 7,310/- |
| 3. Palni Taluk | Rs. 3,650/- |
| 4. Tirumangalam Taluk. | Rs. 6,800/- |
| 5. Madura Taluk. | Rs. 3,650/- |
| 6. Melur Taluk. | Rs. 4,270/- |
| 7. Dindigul Taluk. | Rs. 4,770/- |
| 8. Kodaikanal Taluk. | Rs. 690/- |
| | Rs. 39,300 x12=Rs. 4,71,600/- |

| | |
|---|---|
| Add for increments of pay to be paid in 1945-46 for 3 months and supplemental claims | |
| ~~Add leave allowance @ to teachers:~~ | 6,000/- |
| Add leave allowance at 2½% to teachers | 11,940/ |

Gratuity to teachers. Rs. 2,000/-

Rs.4,91,540/-

Dearness allowance to teachers:-

| | | |
|---|---|---|
| 1. Periakulam Taluk. | Rs. | 3,450/- |
| 2. Nilacottai Taluk. | Rs. | 3,130/- |
| 3. Palni Taluk. | Rs. | 1,530/- |
| 4. Tirumangalam Taluk. | Rs. | 2,980/- |
| 5. Madura Taluk | Rs. | 1,470/- |
| 6. Melur Taluk. | Rs. | 1,850/- |
| 7. Dindigul Taluk. | Rs. | 2,070/- |
| 8. Kodaikanal Taluk. | Rs. | 260/- |
| | Rs. | ~~10~~16,740/- x12=2,00880 |
| | | = 2,00,880 |
| Add Dearness allowance to substitutes. | | 7,020/- |

7020

Rs.2,07,900

6. Clerks and servants:-

| | | |
|---|---|---|
| Peons in Periakulam Taluk. | Rs. | 64 |
| ,, Nilacottai Taluk. | Rs. | 34 |
| ,, Tirumangalam Taluk. | Rs. | 65 |
| ,, Madura Taluk. | Rs. | 10/- |
| ,, Dindigul Taluk. | Rs. | ~~2~~20 |
| ,, Kodaikanal Taluk. | Rs. | — |
| ,, Melur Taluk. | Rs. | 18 |
| ,, Palni Taluk. | Rs. | 30 |
| | Rs. | 241 x 12 =2,892. |

Office Establishment.

| | |
|---|---|
| One Upper Division Clerk. average pay | - Rs. 63 |
| Eight Lower Division Clerks 43 x 8 | Rs. 344 |
| One Attender. | Rs. 25 |
| | Rs. 432 x12= 5,184. |
| Bonus to Provident Fund. | 300 |
| | 8,376 |

8,380

Dearness allowance:-

| | |
|---|---|
| For 23 peons at Rs. 10/- for 12 months.= | 2,760 |
| For 4 Clerks at Rs. 13/- for 12 months = | 624 |
| For 5 clerks at Rs. 10/- for 12 months = | 600 |
| For 1 Attender at Rs. 10/- for 12 months= | 120 |
| | 4,104 |
| Add for substitutes. | 1,416 |
| | ~~5,520~~ |

5,520

7. Contribution to Provident Fund on behalf of teachers in elementary schools. 25,500

8. Travelling allowance to teachers of elementary schools, for their journeys on transfer. 2,500

9. House rent to be paid to schools in rented buildings.

| | | |
|---|---|---|
| Periakulam Taluk. | Rs. | 480/- |
| Palni Taluk. | Rs. | 185/- |
| Nilacottai Taluk. | Rs. | 365/- |
| Tirumangalam Taluk. | Rs. | ~~2~~240 |
| Madura Taluk. | Rs. | 145/- |
| Dindigul Taluk. | Rs. | 160/- |
| Kodaikanal Taluk. | Rs. | 40/- |
| Melur Taluk. | Rs. | 90/- |
| | Rs. | 1705 x 12 |

20,460

10. Contingencies - Other items.

| | | |
|---|---|---|
| Periakulam Taluk. | Rs. | 320 |
| Palni Taluk. | Rs. | 110 |
| Nilacottai Taluk | Rs. | 230 |
| Tirumangalam Taluk | Rs. | 220 |
| Madura Taluk. | Rs. | 115 |
| Dindigul Taluk. | Rs. | 155 |
| Kodaikanal Taluk. | Rs. | 20 |
| Melur Taluk. | Rs. | 145 |
| | Rs. | 1,315 x 12 = 15,780. |

| | | |
|---|---|---|
| Subscription to Red Cross. | | |
| Cost of forms etc. | 200 | |
| Printing and stationery | 700 | |
| Postage. | 500 | |
| Conductress and sweepers. | 1,500 | |
| Subscriptions to Journal Vasantham. | 620 | |
| | 200 | |
| | 3,720 | Rs. 19,500 |

Equipment Ordinary:-

| | |
|---|---|
| Repairs to furniture and apparatus. | |
| Library books and Maps. | Rs. 1,000 |
| Repairs to buildings, | Rs. 1,000 |
| Advances Recoverable. | Rs. 10,000 |
| | Rs. 3,100 |

~~Subscriptions to~~ Manual Training - Ordinary.

Pay of 3 full time Prevocational instructors. 80 x12=960
,, 29 part time ,, ,,, . 15 x29 x10
4350 — 5,310

Dearness allowance for ⑤ 3 full time instructors. 10 x 3 x12 = 360

Capital.

| | |
|---|---|
| 1. Land and buildings. | 5,000 |
| 2. Furniture and apparatus. | 5,000 |
| 3. Library Books and maps. | 1,000 |
| 4. Manual training. | 2,500 |
| | Rs. 13,500 |

16/12

For President.

K.S. 14/12/44a.

75/11/4

21

(13)

p/cf

Edn. & P.H. Dept.

Budget Estimate -1945-46

Elementary Edn. Fund - Dt. Board Madura - orders passed.

Rt. 2228 A. from the D.P.I. R.P. Rt. 1703-3/44-45 of 12.1.45.

G.O. Ms. 566 Edn. dated 11.4.45.

The Govt. pass the following orders on the revised estimate for 1944-45 and the budget estimate for 1945-46 of the Elementary Edn. Fund under the control of the Dt. Board Madura.

2. Revised estimate -1944-45

(1) The credit taken for Govt. contribution under the proviso to section 37 of the Madras Elementary Edn. ~~Fund~~ Act, 1920 shd. be reduced from Rs 2,22,760 to Rs 2,22,560 with reference to G.O. No. 616 ~~[illegible]~~ of 21.4.44 & No. 674 Edn. of 1.5.44. [illegible]

para 3(iii), p/cf

-200

(2) The ~~subsidy taken~~ credit taken for provincial subsidy ~~towards the~~ grant of dearness allowance to teachers shd. be reduced from Rs 56,025 to Rs 10,395 with reference to G.O. 343 Edn. of 8.3.45 [illegible].

-45630

56025
45630
10395

Q

(3) The credit taken for a subsidy of Rs 2000 under "Govt. grant" under "Receipts - capital" shd. be ~~deleted as no subsidy has been paid to the Dt. Board in 1944-45~~ reduced to Rs 710 with reference to G.O. 333 Edn. of 7.3.45.

-1290

A

4. The expenditure provided under the main head "Contingencies & Equipment" exceed the allotment in the sanctioned

budget. The President is informed that the sanction of the D.P.I. should be obtained to the excess expenditure as required by the rule issued with Govt. 139 Edn. of 29.1.42.

NAP p.r.up

3. Budget Estimate - 1945-46

(1) The credit taken for a subsidy of Rs 93,000 towards the grant of dearness allowance to teachers should be deleted.

(2) The contribution ~~[illegible]~~ from the general funds to the E.E. fund should be raised from Rs 55,090 to Rs 1,48,240.

p3 of N.F.
55,090
93,150
148,240

(3) Credit may be taken ~~for~~ under "Receipts - Capital Govt. grants" for balance of the ~~the subsidy~~ of Rs 1500 payable towards the cost of ~~a~~ construction of a building for the ~~the~~ elementary school at Karungalthankulam.

4. There will be a deficit of Rs 46420 ~~[illegible]~~ in the E.E. fund account, with reference to the alterations ordered above. The Orders will be issued separately as to how this deficit should be ~~met~~ avoided. The President is requested to report the closing balance for 1944-45 early in June 1945.

5. An extract from the remarks of the D.P.I. in paras 5 to 7 of his endt. read above is forwarded to the President for information & necessary action.

6. The sanctioned budget for

1945-46 will be as shown in the annexure.

To the P.D.B. Madras (with extract)
The D.P.I.
The Exm. L.F.A.
The L.A. Dept.

Dept
B
12/4

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5.4.45

W
9.4.45

E
9.4.45

## Annexure

| Receipts | Rs |
|---|---|
| Opening balance | -790 |
| as revised | ~~-1500~~ |
| **Ordy.** | |
| 1. Edn. tax | 3,00,550 |
| 2. Other receipts | 2,000 |
| 3. Govt. grant | |
| (1) under section 37 of the E.E. Act | 96,550 |
| (2) under the proviso to section 37 of the Act | 2,22,560 |
| 4. Contribution from the general account | 1,48,240 |

| Charges<br>Ordy. | Rs |
|---|---|
| 1. **Staff** | |
| (1) Salaries & allowances | |
| (a) [illegible] | 3,060 |
| (b) Masters | 7,95,410 |
| (c) Clerks & servants | 13,900 |
| (2) Contribution to Provident fund | 25,500 |
| (3) Travelling allowance | 2,500 |
| 2. **Contingencies & Equipment** | |
| (1) Contingencies | |
| (a) House rent | 20,460 |

24

| | |
|---|---|
| Advances recoverable | 3100 |
| Deduct | |
| Amount transfd. to capital | 13500 |
| Total ordy | 7,59,500 |
| Capital | |
| ~~Equip. grant~~ | ~~1500~~ |
| Amount transfd. from ordy | 13500 |
| Total capital | 13500 |
| Total ordy & capital | 7,73,000 |
| Total after taking into account the [illegible] opening balance | 7,72,200 |

5.4.45

7th 45

5.4.45

| | |
|---|---|
| (b) Other items | 19,500 |
| (2) Equipment | |
| (a) Furniture & apparatus | 1000 |
| (b) Library books & maps | 1000 |
| 3. Repairs to building | 10,000 |
| 4. Advances recoverable | 3100 |
| Total ordy | 8,05,130 |
| Capital | |
| 1. Land & building | 5000 |
| 2 Equipment | |
| (1) Furniture & apparatus | 5000 |
| (2) Library books & maps | 1000 |
| (3) Other items | 2500 |
| Total capl. | 13500 |
| Total ordy & capl. | 8,18,630 |
| Deficit | 46420 |

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A

25

15

REF. NO. C.1. 10922/44. DISTRICT BOARD OFFICE MADURA.
Dated 7th April 194~~4~~.5.

FROM
SRI W.P.A. SOUNDRAPANDIAN
PRESIDENT DISTRICT BOARD MADURA.

TO
The Secretary to Government,
Education Department,
Madras.

14301

ASST. SECRETARY TO GOVERNMENT
11 APR 1945
EDUCATION AND PUBLIC HEALTH DEPT.

SIR,

Subject:- Education - Elementary - Dearness Allowance - payment to Elementary school teachers - Madura District Board - refund of excess amount of Rs.45,630/- to Government - intimation - sanction of a subsidy of Rs.1,73,324/- to meet the extra cost and deficit in the Budget for 1945-46 - requested.

Reference:- Government Memorandum No. Ms. 343, Education, dated 8-3-1945.

=====

I have to report that the sum of Rs.45,630/- being the surplus amount observed by Government was the closing balance in the budget estimate for 1944-45 has been refunded to Government on 29-3-45 into the Huzur Treasury, Madura.

In this connection, I wish to bring to the notice of Government that while framing the Budget for 45-46, the opening balance was arrived at as Rs. 46,330/- taking credit of the sum of Rs.56,025/- being the subsidy sanctioned in G.O.No.717 Education dated 9-5-44 and 1321, Education dated 11-9-44. A sum of Rs.2,73,600/- was taken credit under education cess in the revised budget estimate for 44-45, while a cess of Rs.2,69,456/- has been actually realised for the year 1944-45. There is thus a deficit of Rs.4,144/- in the collection under education cess. Besides this, a sum of Rs.3,00,550/- was taken credit under education cess for 1945-46, while the Collector has advised only a sum of Rs.2,70,000/-. There is a shortage of Rs.30,550/- in the anticipated collection under education cess.

P.T.O

26

100

A sum of Rs.93,000/- was also taken credit in the budget estimate for 45-46 as the anticipated Government grant for the payment of Dearness Allowance to teachers. So, on the whole, as the sum of Rs.45,630/- has been refunded to Government there will be a deficit of Rs.1,73,324/- in the budget estimate for 1945-46 which will have to be made good only from a grant from Government to that extent. I therefore request that Government might be pleased to sanction a special grant of Rs.1,73,324/- to wipe off the deficit in the budget estimate for 45-46 relating to Elementary Education Fund of this District Board.

W.P.A. Soundarapandian
President, District Board, Madura.

Lis K.G.6/4/1945a.

Edn. & P.H. Dept

This ~~file~~ may be filed with (K) G.O. 586 Edn., d/ 11.4.45. The question as to how the deficit sh. be ~~met~~ wiped out may be considered on receipt of the report called for in para 4 of the G.O.

p.22 f (K)

16.4.45
16.4.45
24.4.45

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(16)

Edn. & P.H. Dept

p.1 f

Lr. 2228A from the D.P.I. Rc. No. 1703-3/44-45, d/ 12-1-45

Budget Estimate - 1945-46 - Elementary Edn. Fund - Dt. Board Madura

The D.P.I. has forwarded with his remarks the revised estimate for 1944-45 and the budget estimate for 1945-46 of the Elementary Edn. Fund under the control of the Dt. Board Madura. The estimates are examined below.

p.1 f

p.7-8 f

2. Revised Estimate - 1944-45

para 3 (iii) p.1 f

(1) As pointed out by the D.P.I. the credit taken for the Govt. contribution under the proviso to (section 37) of the E.E. Act should be reduced from Rs 2,22,760 to Rs 2 22 560.

-200

(2) Under "Receipts-capital" the Board anticipates a Govt. grant of Rs 2000 though the relevant entry has not been made. The grant is towards the cost of construction of a building for the elementary school at Karungatankulam. Of the subsidy of Rs 4150 promised for the work a sum of Rs 2644 has so far been disbursed. The balance payable is only Rs 1506. The credit taken for Rs 2000 sh. be reduced to this figure.

2000
1506
494

Para 3(2)
p 28 of file

(3) The increase in the provision under "Expenditure ordinary" over the budget allotment is due to the grant of dearness allowance to teachers at enhanced rates from 1.6.44 at the instance of Govt. The excess expenditure proposed under the main head "Contingencies & Expenses" requires the appl. of the D.P.I. ~~[illegible]~~

19100
p.9 f
36700
p.31 f
(D)

3. Budget Estimate - 1945-46

(1) Edn. tax. The increased credit in the budget is due to the fact that the Board will derive in 1945-46 the full benefit ~~from~~ of the enhancement ~~[illegible]~~ of the rate of edn. tax ordered in the current year

B-11

(2) Subsidy for dearness allowance credit has been taken for a subsidy of Rs 93,000 against an expenditure of Rs two lakhs and eight thousand on the grant of dearness allowance to teachers. There will be a small deficit at the end of 1945-46 as explained in para 4 below. To meet this deficit the subsidy for dearness allowance sh. be raised to Rs 93150.

(3) Expenditure The need for the provision proposed under the ~~several~~ different heads has been explained. The estimates may be accepted.

4. The budget as framed by the board closes with a balance of Rs 550. If the credit under Govt. grants under the provision to section 37 of the Act" and under Capital Govt. grants - in the R.E. for 1944-45 is reduced by Rs 700 in the aggregate, the balance of Rs 550 will become a deficit of Rs 150. To meet this it appears that the subsidy for dearness allowance sh. be raised ~~revised~~ to Rs 93150 as noted in para 3(2) above.

5. The file may be sent to the LA & Finance depts. for remarks. LA. may be requested to note on the possibility of the contribution provided from the general fund being raised so as to avoid a subsidy of Rs 93150 from Govt., entirely or partially/ ~~Any such increase may give some relief to Govt. funds~~.

20.1.45 20.1.45

26.1.45

L.A. Fin.

L.A. Dept

Please see the note of the E & P.H. Dept from p 1 ante. The contributions taken credit for in the Ely. Edn. budget of the Dt. Bd (Madura) in the R.E. for 1944-45 (Rs 111,840) and in the B.E. for 1945-46 (Rs 55,090) are the same as those provided in the Bd.'s Gl. fund budget. The contribution ~~provided~~ taken credit for in the R.E. for 1944-45 is the same as that in the approved B.E. for the ~~year~~ and may be accepted.

P.T.O.

2/

93,150

-85480
+37930
-47550

200
550
700

K

55090
93150 A
148240

A

-3-

(17)

2. The B.E. of the District Board for 1945-46 relating to the General fund as framed by the Dt. Board closes with a balance of Rs. 37,930 under the General Account - Ordinary after taking credit for a grant of Rs. 85,480 from the Government for payment of dearness allowance debitable to the General Account and after providing for a contribution of Rs. 55,090 to the Ely. Edn. Account. If the credit taken for the grant is omitted, the balance anticipated under the General Account - Ordinary at the end of 1945-46 will be converted into a deficit of Rs. 47,550. The Dt. Board will be able to make an additional contribution of Rs. 93,150 to the Elementary Education Account in 1945-46 to avoid a subsidy from the Government, only if the proposal to pay . 74 lakhs to local bodies in 1945-46 towards the deficiency in toll compensation for the years previous to 1941-42 is carried through. This Dt. Board's share of the sum of Rs. 74 lakhs amounts to about Rs. 4,33,300. This Department may agree that the contribution from the general fund taken credit for in the B.E. for 1945-46 may be increased provisionally by Rs. 93,150 to avoid a deficit in the Elementary Education Fund. The Dt. Board may be informed that the question of augmenting the general resources of dt. bds. is under the consideration of Government and that orders in the matter will be issued early in 1945-46.

17.2.45

17.2.45

9.2.45

Fin (Expn B)

It is stated that the Madura Dt Bd would get a share of Rs 4,33,300/- during 45-46 from the 74 lakhs proposed to be sanctioned to meet the deficiency in toll compensation for the years prior to 41-42. ~~and that orders for the payment thereof~~ will be issued early in 45-46. In the circumstances L.A ~~propose~~ agree to a provisional ~~credit of Rs 93150/- being given to the~~

B.11 Either keep note taken or use for send B.E. full 19/2

Dp. 19.2.45

L.A. 3245-1-Budget 19-2-45 Part II Scheme appd. by Govt.

9091 Exp B.

LOCAL ADMINISTRATION DEPT 5 FEB 3245

20 FEB 1945

~~Elementary Education Fund of this District Board from the General Account Ordinary to avoid a deficit in the E.E. Fund~~ [illegible]
may agree to the suggestions at 'A' in L. A. Dept.'s note on p. 3 above.

ARW
22/2/45. A 23/2/45.

24.2.45.

E & P.H.

EPH

Edn. & P.H. Dept

Endt No 9091/Exp B1
24.2.45

ASST. SECRETARY TO GOVERNMENT
08158
27 FEB 1945
EDUCATION AND PUBLIC HEALTH DEPT.

A subsidy of Rs 56025 has been sanctioned this year towards the cost of dearness allowance to teachers, anticipating a nil balance at the end of 1944-45. It is now observed that there will be a balance of Rs 46330 on 31.3.45. With reference to the alterations suggested in para 2 on p 1 ante the balance will be Rs 45,636. For orders whether the subsidy paid for dearness allowance shd. be reduced to the extent of the balance of Rs 45 636. If so, the draft order below is for app.

17y

46330
200
474
45636

E
6.3.45

2. On account of the recovery of Rs 45,636 the deficit in the budget for 1945-46 will be Rs 1,38,780, if no credit is allowed in 1945-46 for a subsidy from Govt. funds for dearness allowance. L.A. have agreed to make an additional contribution of ~~about~~ Rs 93150. That Dept. may be requested to say whether the additional further contribution ~~can~~ can be raised to Rs 1,38,780 or 1,38,800 in round figures.

93150
45635
138780

p 3 ante

3. The file may be sent for remarks to L.A. after issue of the draft order re recovery.

ag
27-2-45

W
28.2.45

E
6.3.45

L-A (Mr.)

6494

14 MAR 1945
LOCAL ADMINISTRATION DEPT.

G.R.
14/3/45 2228 A-2
13.3.45

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(18)

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L.A.Deptt. Bud II

Please see the previous note of this Deptt on page 2-3 ante and the note of the E.&P.H. Deptt on page 4 ante. The E&P.H. Deptt. want to know whether the additional contribution of Rs 93,150 from the General Account to the Elementary Education fund for 1945-46 already agreed to by this Deptt may be increased to Rs1,38,800 (ie by Rs ~~45,750~~ 45650) so as to avoid the anticipated deficit under the Elementary Education Account at the end of 1945-46.

138800
93150
45650

p 4 ante

2. The General fund budget of the Madura District Board for 1945-46 as revised, closes with a large deficit of Rs 4,42,442 under the General Account ordinary against the prescribed minimum closing balance of 34,220. The total amount that will be necessary for the Board to wipe off the anticipated ~~deficit~~ deficit at the end of 1945-46 and to secure the prescribed minimum closing balance is Rs 4,76,662. The District Board will get the following additional income from the sources specified against each item.

442442
34220
476662

| | Rs (in lakhs) |
|---|---|
| (1) Share out of Rs 74 lakhs proposed for local bodies on arrears of toll compensation. | 4.3 |
| ~~(2) Levy~~ | |
| (2) Additional income from the increase in the rate of land cess by 6 pies. | 1 |
| (3) Levy of additional stamp duty at 2% for the purpose of local bodies | |
| (4) ~~and the~~ Assignment of net income from the entertainments tax to local bodies. | amount not known. |

The question whether the District Board will be able to increase the contribution from the General Fund to the Elementary Education Fund for 1945-46 further by Rs ~~45,750~~ 45650 can be considered only in July 1945 when the actual opening balance of the Board for 1945-46 and an accurate estimate of the Board's additional income from the proposed additional sources of revenue will be known. The E. & P H Deptt. may be informed accordingly.

Sources (2) and (3) above can be counted upon only after the necessary legislation is passed

The st bd will be

A

able to increase the Contribution to the E E Fd by a further sum of Rs 45,650 now required, only if the necessary legislation is passed to increase the rate of land cess by 6 pies in the rupee of land revenue. The question of increasing the contribution may be considered ~~in July next or earlier~~ as soon as the legislation is passed

A

RH
29.3.45

30/3/45

Ed. S. A.

The question for consideration is whether the orders may not passed on the EE fund budget leaving a deficit of Rs 45,650 or whether the issue of the legislation referred to at A alone may be awaited. ~~[illegible]~~ ~~the file may be sent~~. As in similar cases ~~the budget~~ orders in the budget may issue leaving a deficit.

2.4.45

4.4.45

LA no 6494-1-Bdd II
2-4-45

ASST. SECRETARY TO GOVERNMENT
2 APR 1945
EDUCATION AND PUBLIC HEALTH DEPT.

5.4.45
12980

A draft order is submitted for approval. Against a subsidy of Rs 1506 due to the Dt. Board for the Karungalkulam school building the actual amount paid is only Rs 710. This is due to a reduction in the total expenditure incurred on the work. The deficit at the end of 1945-46 will increase to Rs 46,420.

para 2(2)
placed

* (A)

5.4.45

7.4.45

9.4.45

10.4.45