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Scott. L-27-80,004-24-10-44

*Subt*

EDUCATION AND PUBLIC HEALTH

(1945) Department.

MS

SERIES.

(1)

G.O. No. 567, Education,

Dated 11TH APRIL, 1945.

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[Despatch Abstract.]

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

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## Back Papers.

| G.O. | No. | Department. | Date. | G.O. | No. | Department. | Date. |
|------|-----|-------------|-------|------|-----|-------------|-------|
|      |     |             |       |      |     |             |       |

## Further Papers.

| G.O. | No.   | Department. | Date.   | G.O. | No. | Department. | Date. |
|------|-------|-------------|---------|------|-----|-------------|-------|
|      | 13930 |             | 11.9.45 |      |     |             |       |

Budget Estimate - Elementary Education Fund - District Board - 1945-46 -  
Ref: Letter C.No.16689 E1/44 dated 28-11-44 of the President Dist. Board, South Kanara.

Submitted.

2. Variations between the Budget estimate and the revised estimate for 1944-45 and the need for the provisions made in the Budget estimate for 1945-46 are explained by the President in the explanatory memorandum attached to the Budget. The Government contribution of Rs.91,208/- for the payment of dearness allowance, sanctioned in G.O.No.648 Edn., dated 26-4-1944 has been omitted from the budget estimate for 1944-45.

### 3. Revised Estimate - 1944-45:-

(i) The credit taken for Rs.63,260/- as Government contribution under section 37 of the Act should be reduced to Rs.61,270/- with reference to G.O.No.952 Edn., dated 21-6-1944.

(ii) The credit taken for Rs.4,17,330/- as Government contribution under the proviso to section 37 of the Act should be reduced to Rs.2,81,797/- with reference to G.O.No.616 Edn., dated 21-4-44 and No.674 Edn., dated 1-5-44. Of the balance, viz., of Rs.1,35,533/- only Rs.93,753/- should be shown separately as Government grant for the payment of dearness allowance, as per sanction accorded in G.O.No.648 Edn., dated 26-4-44 and No.1321 Edn., dated 11-9-44 and reduction ordered in G.O.No.1855 Edn., dated 9-12-44.

(iii) The provision of Rs.6,000/- under "Capital - Lands and Buildings" by transfer from "Receipts - Ordinary" should be deleted, as there is no approved scheme for execution during the year.

(iv) The sanction of Government should be obtained by the Board for the proposed excess expenditure, over the budget provision under "Ordinary".

### 4. Budget Estimate - 1945-46:-

(i) The credit taken for Government contribution under section 37 of the Act may be reduced to Rs.61,270/- with reference to para 3(i) above, subject to revision with reference to the proceeds of education tax that may be adjusted to the credit of the fund at the old rate during 1944-45.

(ii) The credit taken for Rs.4,17,850/- as Government contribution under the proviso to section 37 of the Act should be reduced to Rs.2,81,797/- with reference to para 3(ii) above. The credit taken for a sum of Rs.1,36,053/- as Government grant for the payment of dearness allowance may be allowed to stand, subject to orders of Government.

5. Four schools for girls and 39 for boys are in need of additional teachers and 5 schools for boys are in need of secondary grade teachers.

6. The accommodation provided for most of the big higher elementary schools for boys is inadequate and that provided for 7 girls' schools is inadequate or unsuitable. 17 girls' schools have no garden and 15 have no playgrounds. Separate sanitary arrangements for girls are lacking in some of the boys' higher elementary schools, inspite of the remarks made last year. The sanitary arrangements in 27 girls' schools are poor.

7. All the schools are fairly equipped. Still, additional is required in some schools to meet the departmental

8. The President may be asked to transfer 14 Muslim teachers in Muslim schools where they are required.

vacancies are left long unfilled and that in some cases transfers are frequent.

9. Time scales of pay are in force. Travelling allowances and leave salaries are paid. Dearness allowance is also paid.

*adolo*  
for Director of Public Instruction.

To the Secretary to Government, Education & Public Health Department,  
Fort St. George.

R.O.13/12.

*88*  
*13/12*

Ref.C.No.16689-E1-44.

South Kanara District Board Office  
Mangalore, Dated 28-11-1944.

From

Sri A.Laxminarayana Rao, B.A.,B.L.,  
President, District Board, South Kanara

To

The Secretary to Government,  
Education and Public Health Department,  
M a d r a s.

Through

The Director of Public Instruction,  
M a d r a s.

Subject: Budget estimate - 1945-46 - Elementary Education  
Fund - forwarded to Government.

The Budget estimate of the Elementary Education Fund of this Board for the year 1945-46 with the required enclosures is sent herewith. I request that the Government may be pleased to sanction the revised estimate for 1944-45 and the budget estimate for 1945-46.

HSK/28-11.

*Mahadevi*  
President.  
District Board

*59100 x 20*  
*1182000*  
*7*

*78650 x 20*  
*1568000*  
*1740000*

BUDGET ESTIMATE OF THE ELEMENTARY EDUCATION FUND  
OF THE SOUTH KANARA DISTRICT BOARD FOR THE  
YEAR 1945-46.

S U M M A R Y.

|             | Opening<br>Balance | Receipts. | Expenditure. | Closing<br>Balance. |
|-------------|--------------------|-----------|--------------|---------------------|
|             | Rs.                | Rs.       | Rs.          | Rs.                 |
| 1. Ordinary | 42,000             | 7,07,030  | 7,45,190     | 3,840               |
| 2. Capital  | --                 | 6,000     | 6,000        | --                  |

Mangalore, 1  
th November, 1944. 1

President,  
District Board, South Kanara.

Ref. C. No. 16689-TI-44.

From

Sri A. Lakshminarayana Rao, B.A., B.L.,  
President, District Board, South Kanara

To

The Secretary to Government,  
Education and Public Health Department,  
M a d r a s.

Through

The Director of Public Instruction,  
M a d r a s.

Subject: Budget estimate - 1945-46 - Elementary Education  
Fund - forwarded to Government.

The Budget estimate of the Elementary Education Fund of this  
Board for the year 1945-46 with the required enclosures is sent here-  
with. I request that the Government may be pleased to sanction the  
revised estimate for 1944-45 and the budget estimate for 1945-46.

District  
President

11-11-44

# ELEMENTARY EDUCATION BUDGET

## SOUTH KANARA DISTRICT BOARD

1945-46

22

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BUDGET ESTIMATE OF THE ELEMENTARY EDUCATION FUND  
OF THE SOUTH KANARA DISTRICT BOARD FOR THE  
YEAR 1945-46.

### SUMMARY.

|             | Opening<br>Balance | Receipts. | Expenditure. | Closing<br>Balance. |
|-------------|--------------------|-----------|--------------|---------------------|
|             | Rs.                | Rs.       | Rs.          | Rs.                 |
| 1. Ordinary | 42,000             | 7,07,030  | 7,45,120     | 3,840               |
| 2. Capital  | --                 | 8,000     | 8,000        | --                  |

President,  
District Board, South Kanara.

Mangalore,  
1st November, 1944.

President,  
District Board, South Kanara.

11-11-44

# ELEMENTARY EDUCATION BUDGET-1945-'46.

| HEAD OF ACCOUNT<br>ಲೆಖ್ಯಾಗಳ ಶೀರ್ಷಿಕೆಗಳು                                                                                               | Budget estimate<br>ಬಜೆಟ್ ಎಸ್ಟಿಮೇಟ್<br>1944-45 | Revised estimate<br>ರಿವೈಸ್ಡ್ ಎಸ್ಟಿಮೇಟ್<br>1944-45 | Estimated deficit or<br>excess<br>ಕಡಿಮೆ ಅಥವಾ ಹೆಚ್ಚು | Budget estimate<br>ಬಜೆಟ್ ಎಸ್ಟಿಮೇಟ್<br>1945-46 | Actuals<br>ಐನ್ ಮೊಬಲಗು<br>1943-44 | Actuals from April<br>to September 1944<br>1944ನೇ ಎಪ್ರಿಲಿನಿಂದ<br>ಸೆಪ್ಟೆಂಬರ್ ವರೆಗೆ<br>ಐನ್ ಮೊಬಲಗು |
|---------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|---------------------------------------------------|-----------------------------------------------------|-----------------------------------------------|----------------------------------|-------------------------------------------------------------------------------------------------|
| (1)                                                                                                                                   | (2)                                           | (3)                                               | (4)                                                 | (5)                                           | (6)                              | (7)                                                                                             |
| Rs.<br>ರೂ.                                                                                                                            | Rs.<br>ರೂ.                                    | Rs.<br>ರೂ.                                        | Rs.<br>ರೂ.                                          | Rs.<br>ರೂ.                                    | Rs.<br>ರೂ.                       | Rs.<br>ರೂ.                                                                                      |
| <b>SUBSIDIARY ACCOUNT</b>                                                                                                             |                                               |                                                   |                                                     |                                               |                                  |                                                                                                 |
| ಸಬ್ಸಿಡಿಯರಿ ಲೆಕ್ಕ                                                                                                                      |                                               |                                                   |                                                     |                                               |                                  |                                                                                                 |
| <b>B. Elementary Education Account:</b>                                                                                               |                                               |                                                   |                                                     |                                               |                                  |                                                                                                 |
| ಪ್ರಾಥಮಿಕ ವಿದ್ಯಾಭ್ಯಾಸ ಲೆಕ್ಕ                                                                                                            |                                               |                                                   |                                                     |                                               |                                  |                                                                                                 |
| <i>Receipts—Ordinary.</i>                                                                                                             |                                               |                                                   |                                                     |                                               |                                  |                                                                                                 |
| ಜಮಾ—ಸಾಧಾರಣ                                                                                                                            |                                               |                                                   |                                                     |                                               |                                  |                                                                                                 |
| Opening Balance—<br>ಪ್ರಾರಂಭದ ಶಿಲುಕು                                                                                                   | 7,670                                         | 53,490                                            | + 45,820                                            | 42,000                                        | —580                             | 53,495                                                                                          |
| (1) Education tax—<br>ವಿದ್ಯಾಭ್ಯಾಸ ತೆರಿಗೆ                                                                                              |                                               |                                                   |                                                     |                                               |                                  |                                                                                                 |
| Current<br>ಚಾಲ್ತಿ                                                                                                                     | 1,80,120                                      | 1,80,100                                          | —20                                                 | 1,77,200                                      | 1,96,683                         | 71,265                                                                                          |
| (4) School Fees<br>ಶಾಲಾ ಫೀಸ್                                                                                                          | 6,000                                         | 6,500                                             | + 500                                               | 6,500                                         | 6,860                            | 3,650                                                                                           |
| (5) Endowments<br>ಉಂಜಿಗಳ                                                                                                              |                                               |                                                   |                                                     |                                               |                                  |                                                                                                 |
| (6) Contributions<br>ಸಹಾಯ ದ್ರವ್ಯ                                                                                                      | 180                                           | 180                                               |                                                     | 180                                           | 380                              | 100                                                                                             |
| (8) Other receipts<br>ಇತರ ಜಮೆ                                                                                                         | 1,500                                         | 1,500                                             |                                                     | 1,500                                         | 3,498                            | 978                                                                                             |
| (9) Government Grant—<br>ಸರ್ಕಾರಿ ಗ್ರೇಂಟು                                                                                              |                                               |                                                   |                                                     |                                               |                                  |                                                                                                 |
| (i) Under Section 37 of the Elementary<br>Education Act<br>ಎಲಿಮೆಂಟರಿ ಎಡ್ಯುಕೇಶನ್ ಆಕ್ಟ್ ಸೆಕ್ಷನ್ 37ರ ಪ್ರಕಾರ<br>ಚಾಲ್ತಿ                    |                                               |                                                   |                                                     |                                               |                                  |                                                                                                 |
| Current<br>ಚಾಲ್ತಿ                                                                                                                     | 62,900                                        | 63,260                                            | + 360                                               | 63,260                                        | 60,962                           | 63,262                                                                                          |
| (ii) Under Proviso to section 37 of the<br>Elementary Education Act<br>ಎಲಿಮೆಂಟರಿ ಎಡ್ಯುಕೇಶನ್ ಆಕ್ಟ್ ಸೆಕ್ಷನ್ 37 ಸಹಾಯಕ<br>ನಿಬಂಧನೆಯ ಪ್ರಕಾರ | 2,83,690                                      | 4,17,330                                          | + 1,33,640                                          | 4,17,850                                      | 2,83,098                         | 1,86,492                                                                                        |
| (10) Contribution from the General Account<br>ಸಾಮಾನ್ಯ ಲೆಕ್ಕದಿಂದ ಸಹಾಯ ದ್ರವ್ಯ                                                           |                                               |                                                   |                                                     |                                               |                                  |                                                                                                 |
| (a) For payment of temporary allowances<br>of Rs. 4.<br>ತಾತ್ಕಾಲಿಕ ಭತ್ಯೆಗಳು ರೂ. 4ರ ಪ್ರಕಾರ ಪಾವತಿ ಬಗ್ಗೆ                                  | 28,980                                        | 28,980                                            |                                                     | 28,980                                        | 28,975                           | 5,000                                                                                           |
| (b) For other purpose<br>ಇತರ ಕಾರ್ಯಗಳಿಗಾಗಿ                                                                                             | 11,470                                        | 11,550                                            | + 80                                                | 11,560                                        | 11,475                           | 40,540                                                                                          |
| (11) Advances recovered<br>ವಸೂಲಾದ ಎಡ್ವಾನ್ಸ್‌ಗಳು                                                                                       | 3,000                                         | 3,000                                             |                                                     | 6,000                                         | 2,232                            | 493                                                                                             |

| HEAD OF ACCOUNT<br>ಲೆಖ್ಯುಗಳ ತಿರೋನಾಮೆಗಳು                                                            | Budget estimate<br>ಬಜೆಟ್ ಎಸ್ತಿಮೇಟು<br>1944-45 | Revised estimate<br>ರಿವೈಸೆಡ್ ಎಸ್ತಿಮೇಟು<br>1944-45 | Estimated deficit or<br>excess<br>ಕಡಿಮೆ ಅಥವಾ ಹೆಚ್ಚಿಗೆ | Budget estimate<br>ಬಜೆಟ್ ಎಸ್ತಿಮೇಟು<br>1945-46 | Actuals<br>ಐನ್ ಮೊಬಲಗು<br>1943-44 | Actuals from April<br>to September 1944<br>1944ನೇ ಎಪ್ರಿಲಿನಿಂದ<br>ಸೆಪ್ಟೆಂಬರ್ ವರೆಗೆ<br>ಐನ್ ಮೊಬಲಗು |
|----------------------------------------------------------------------------------------------------|-----------------------------------------------|---------------------------------------------------|-------------------------------------------------------|-----------------------------------------------|----------------------------------|-------------------------------------------------------------------------------------------------|
| (1)                                                                                                | (2)                                           | (3)                                               | (4)                                                   | (5)                                           | (6)                              | (7)                                                                                             |
| Rs.<br>ರೂ.                                                                                         | Rs.<br>ರೂ.                                    | Rs.<br>ರೂ.                                        | Rs.<br>ರೂ.                                            | Rs.<br>ರೂ.                                    | Rs.<br>ರೂ.                       | Rs.<br>ರೂ.                                                                                      |
| <b>Deduct—Refunds</b> ... ..                                                                       |                                               |                                                   |                                                       |                                               |                                  |                                                                                                 |
| <b>ಕಳೆ—ರಿಫಂಡುಗಳು</b>                                                                               |                                               |                                                   |                                                       |                                               |                                  |                                                                                                 |
| <b>Deduct—Amount transferred to Capital</b> ...                                                    |                                               | 6,000                                             | +6,000                                                | 6,000                                         | 3,200                            |                                                                                                 |
| <b>ಕಳೆ—ಭಂಡವಾಳ ಲೆಕ್ಕಕ್ಕೆ ಟ್ರಾನ್ಸೆಫರ್ ಮಾಡಿದ ಮೊಬಲಗು</b>                                               |                                               |                                                   |                                                       |                                               |                                  |                                                                                                 |
| <b>Total....</b><br>ಜುಮ್ಲಾ                                                                         | <b>5,77,840</b>                               | <b>7,06,400</b>                                   | <b>+1,28,560</b>                                      | <b>7,07,030</b>                               | <b>5,90,963</b>                  | <b>3,31,240</b>                                                                                 |
| <b>Receipts—Capital</b><br>ಜಮಾ—ಭಂಡವಾಳ                                                              |                                               |                                                   |                                                       |                                               |                                  |                                                                                                 |
| 6. <b>Add—Amount transferred from Ordinary</b><br>ಕೂಡಿಸು—ಸಾಧಾರಣ ಲೆಕ್ಕದಿಂದ ಟ್ರಾನ್ಸೆಫರ್ ಆದ<br>ಮೊಬಲಗು |                                               | 6,000                                             | +6,000                                                | 6,000                                         | 3,200                            |                                                                                                 |
| <b>Total....</b><br>ಜುಮ್ಲಾ                                                                         |                                               | <b>6,000</b>                                      | <b>+6,000</b>                                         | <b>6,000</b>                                  | <b>3,200</b>                     |                                                                                                 |
| <b>Total, Ordinary and Capital....</b><br>ಜುಮ್ಲಾ ಸಾಧಾರಣ ಮತ್ತು ಭಂಡವಾಳ                               | <b>5,77,840</b>                               | <b>7,12,400</b>                                   | <b>+1,34,560</b>                                      | <b>7,13,030</b>                               | <b>5,94,163</b>                  | <b>3,31,240</b>                                                                                 |
| <b>Grand Total, Including Opening Balance</b><br>ಒಟ್ಟು ಜುಮ್ಲಾ, ಪ್ರಾರಂಭದ ತಿಲ್ಕು ಕೂಡಿ                | <b>5,85,510</b>                               | <b>7,65,890</b>                                   | <b>+1,80,380</b>                                      | <b>7,55,030</b>                               | <b>5,93,583</b>                  | <b>3,84,735</b>                                                                                 |
| <b>Expenditure—Ordinary</b><br>ಖರ್ಚು—ಸಾಧಾರಣ                                                        |                                               |                                                   |                                                       |                                               |                                  |                                                                                                 |
| 1. <b>Staff—</b><br>ನೌಕರರು                                                                         |                                               |                                                   |                                                       |                                               |                                  |                                                                                                 |
| Salaries and allowances ... ..                                                                     |                                               |                                                   |                                                       |                                               |                                  |                                                                                                 |
| ಸಂಬಳ ಮತ್ತು ಭತ್ಯೆಗಳು                                                                                |                                               |                                                   |                                                       |                                               |                                  |                                                                                                 |
| District Board Educational Officer—<br>ಡಿಸ್ಟ್ರಿಕ್ಟ್ ಬೋರ್ಡ್ ವಿದ್ಯಾ ಅಭಿವೃದ್ಧಿ                        |                                               |                                                   |                                                       |                                               |                                  |                                                                                                 |
| Salary ... ..                                                                                      | 2,100                                         | 2,300                                             | +200                                                  | 2,310                                         | 2,100                            | 1,067                                                                                           |
| ಸಂಬಳ                                                                                               |                                               |                                                   |                                                       |                                               |                                  |                                                                                                 |
| Contribution for pension and leave<br>allowance ... ..                                             | 570                                           | 600                                               | +30                                                   | 600                                           | 562                              | 266                                                                                             |
| ಪೆನ್ಷನ್ ಫಂಡಿಗೆ ಮತ್ತು ರಜಾ ಭತ್ಯೆಗೆ ಸಹಾಯ ದ್ರವ್ಯ                                                       |                                               |                                                   |                                                       |                                               |                                  |                                                                                                 |
| Travelling allowance and contingencies ...                                                         | 350                                           | 530                                               | +180                                                  | 530                                           | 286                              | 85                                                                                              |
| ಪ್ರಯಾಣದ ಭತ್ಯೆ ಮತ್ತು ಸಾದಿಲುವಾರ                                                                      |                                               |                                                   |                                                       |                                               |                                  |                                                                                                 |
| Masters ... ..                                                                                     | 4,81,460                                      | 6,15,000                                          | +1,33,540                                             | 6,35,000                                      | 4,54,490                         | 3,02,956                                                                                        |
| ಉಪಾಧ್ಯಾಯರು                                                                                         |                                               |                                                   |                                                       |                                               |                                  |                                                                                                 |
| Clerks and servants ... ..                                                                         | 5,400                                         | 5,150                                             | —250                                                  | 5,400                                         | 4,800                            |                                                                                                 |
| ಗುಮಾಸ್ತರು ಮತ್ತು ಸೇವಕರು                                                                             |                                               |                                                   |                                                       |                                               |                                  |                                                                                                 |
| Gratuity ... ..                                                                                    | 300                                           | 300                                               |                                                       | 300                                           | 121                              | 248                                                                                             |
| ಉಂಬಳಿ                                                                                              |                                               |                                                   |                                                       |                                               |                                  |                                                                                                 |

| HEAD OF ACCOUNT<br>ಲೆಖ್ಯುಗಳ ತಿರೋನಾಮೆಗಳು                                                  | Budget estimate<br>ಬಜೆಟ್ ಎಸ್ತಿಮೇಟು<br>1944-45 | Revised estimate<br>ರಿವೈಸೆಡ್ ಎಸ್ತಿಮೇಟು<br>1944-45 | Estimated deficit or<br>excess<br>ಕಡಿಮೆ ಅಥವಾ ಹೆಚ್ಚಿಗೆ | Budget estimate<br>ಬಜೆಟ್ ಎಸ್ತಿಮೇಟು<br>1945-46 | Actuals<br>ಐನ್ ಮೊಬಲಗು<br>1943-44 | Actuals from April<br>to September 1944<br>1944ನೇ ಎಪ್ರಿಲಿನಿಂದ<br>ಸೆಪ್ಟೆಂಬರ್ ವರೆಗೆ<br>ಐನ್ ಮೊಬಲಗು |
|------------------------------------------------------------------------------------------|-----------------------------------------------|---------------------------------------------------|-------------------------------------------------------|-----------------------------------------------|----------------------------------|-------------------------------------------------------------------------------------------------|
| (1)                                                                                      | (2)                                           | (3)                                               | (4)                                                   | (5)                                           | (6)                              | (7)                                                                                             |
| Rs.<br>ರೂ.                                                                               | Rs.<br>ರೂ.                                    | Rs.<br>ರೂ.                                        | Rs.<br>ರೂ.                                            | Rs.<br>ರೂ.                                    | Rs.<br>ರೂ.                       | Rs.<br>ರೂ.                                                                                      |
| Contribution to Provident Fund<br>ಪ್ರೊವಿಡೆಂಟ್ ಫಂಡಿಗೆ ಸಹಾಯ ದ್ರವ್ಯ                         | 27,200                                        | 28,000                                            | +800                                                  | 28,000                                        | 24,907                           | 31                                                                                              |
| Travelling allowances ... ..                                                             | 1,200                                         | 1,800                                             | +600                                                  | 1,800                                         | 1,061                            | 203                                                                                             |
| ಪ್ರಯಾಣದ ಬಗ್ಗೆ ಖರ್ಚು                                                                      |                                               |                                                   |                                                       |                                               |                                  |                                                                                                 |
| 2. Contingencies and equipment—<br>ಸಾದಿಲ್ ವಾರು ಮತ್ತು ಸಾಮಗ್ರಿ                             |                                               |                                                   |                                                       |                                               |                                  |                                                                                                 |
| Contingencies ... ..                                                                     |                                               |                                                   |                                                       |                                               |                                  |                                                                                                 |
| ಸಾದಿಲುವಾರು                                                                               |                                               |                                                   |                                                       |                                               |                                  |                                                                                                 |
| House Rent ... ..                                                                        | 20,000                                        | 20,500                                            | +500                                                  | 20,500                                        | 19,755                           | 9,577                                                                                           |
| ಮನೆ ಬಾಡಿಗೆ                                                                               |                                               |                                                   |                                                       |                                               |                                  |                                                                                                 |
| Other items ... ..                                                                       | 18,000                                        | 18,000                                            |                                                       | 20,400                                        | 17,534                           | 8,949                                                                                           |
| ಇತರ ಪಾತೆಗಳು                                                                              |                                               |                                                   |                                                       |                                               |                                  |                                                                                                 |
| Equipment—<br>ಸಾಮಗ್ರಿಗಳು                                                                 |                                               |                                                   |                                                       |                                               |                                  |                                                                                                 |
| Furniture and apparatus ... ..                                                           | 2,000                                         | 2,000                                             |                                                       | 5,000                                         | 349                              |                                                                                                 |
| ಫರ್ನಿಚರ್ ಮತ್ತು ಎಪ್ಪರೇಟಸ್                                                                 |                                               |                                                   |                                                       |                                               |                                  |                                                                                                 |
| Library books and Maps ... ..                                                            | 1,000                                         | 1,500                                             | +500                                                  | 3,000                                         | 719                              |                                                                                                 |
| ಲೈಬ್ರರಿ ಪುಸ್ತಕಗಳು ಮತ್ತು ನಕ್ಷೆಗಳು                                                         |                                               |                                                   |                                                       |                                               |                                  |                                                                                                 |
| 3. Prizes and Scholarships ... ..                                                        |                                               |                                                   |                                                       |                                               |                                  |                                                                                                 |
| ಬಹುಮಾನಗಳು ಮತ್ತು ವಿದ್ಯಾ ವೇತನಗಳು                                                           |                                               |                                                   |                                                       |                                               |                                  |                                                                                                 |
| 4. Repairs to buildings ... ..                                                           | 8,500                                         | 13,810                                            | +5,310                                                | 10,850                                        | 3,963                            | 246                                                                                             |
| ಕಟ್ಟಡಗಳಿಗೆ ದುರಸ್ತಿ                                                                       |                                               |                                                   |                                                       |                                               |                                  |                                                                                                 |
| 5. Contribution to Panchayats ... ..                                                     | 430                                           | 430                                               |                                                       | 430                                           | 462                              | 213                                                                                             |
| ಪಂಚಾಯತ್‌ಗಳಿಗೆ ಸಹಾಯ ದ್ರವ್ಯ                                                                |                                               |                                                   |                                                       |                                               |                                  |                                                                                                 |
| Contribution to Municipalities ... ..                                                    | 400                                           | 100                                               | —300                                                  | 200                                           |                                  | 6                                                                                               |
| ಮುನ್ಸಿಪಾಲಿಟಿಗಳಿಗೆ ಸಹಾಯ ದ್ರವ್ಯ                                                            |                                               |                                                   |                                                       |                                               |                                  |                                                                                                 |
| 6. Interest on and repayment of debt ...                                                 | 4,870                                         | 4,870                                             |                                                       | 4,870                                         | 4,870                            | 4,870                                                                                           |
| ಸಾಲಗಳ ಬಡ್ಡಿ ಮತ್ತು ಸಾಲಗಳ ಮರುಪಾವತಿ                                                         |                                               |                                                   |                                                       |                                               |                                  |                                                                                                 |
| 8. Advances recoverable ... ..                                                           | 3,000                                         | 3,000                                             |                                                       | 6,000                                         | 1,003                            | 685                                                                                             |
| ಸಿಕ್ಕುವಂಥಾ ಎಡ್ವಾಂಸ್‌ಗಳು                                                                  |                                               |                                                   |                                                       |                                               |                                  |                                                                                                 |
| <b>Total....</b><br>ಜುಮ್ಲಾ                                                               | <b>5,76,780</b>                               | <b>7,17,890</b>                                   | <b>+1,41,110</b>                                      | <b>7,45,190</b>                               | <b>5,36,982</b>                  | <b>3,29,402</b>                                                                                 |
| <b>Expenditure—Capital</b><br>ಖರ್ಚು—ಭಂಡವಾಳ                                               |                                               |                                                   |                                                       |                                               |                                  |                                                                                                 |
| 1. Lands and buildings ... ..                                                            |                                               | 6,000                                             | +6,000                                                | 6,000                                         | 3,106                            |                                                                                                 |
| ನಿಲ ಮತ್ತು ಕಟ್ಟಡಗಳು                                                                       |                                               |                                                   |                                                       |                                               |                                  |                                                                                                 |
| <b>Total....</b><br>ಜುಮ್ಲಾ                                                               |                                               | <b>6,000</b>                                      | <b>+6,000</b>                                         | <b>6,000</b>                                  | <b>3,106</b>                     |                                                                                                 |
| <b>Total Expenditure (Ordinary &amp; Capital)</b><br>ಜುಮ್ಲಾ, ಖರ್ಚು (ಸಾಧಾರಣ ಮತ್ತು ಭಂಡವಾಳ) | <b>5,76,780</b>                               | <b>7,23,890</b>                                   | <b>+1,47,110</b>                                      | <b>7,51,190</b>                               | <b>5,40,088</b>                  | <b>3,29,402</b>                                                                                 |
| <b>Total, Closing balance....</b><br>ಜುಮ್ಲಾ, ಅಂತ್ಯದ ತಿಲ್ಕು                               | <b>8,730</b>                                  | <b>42,000</b>                                     | <b>+33,270</b>                                        | <b>3,840</b>                                  | <b>53,495</b>                    | <b>55,333</b>                                                                                   |
| <b>Grand total, including closing balance....</b><br>ಒಟ್ಟು ಜುಮ್ಲಾ, ಅಂತ್ಯದ ತಿಲ್ಕು ಕೂಡಿ    | <b>5,85,510</b>                               | <b>7,65,890</b>                                   | <b>+1,80,380</b>                                      | <b>7,55,030</b>                               | <b>5,93,583</b>                  | <b>3,84,735</b>                                                                                 |

President, District Board S. K.

# EXPLANATORY MEMORANDUM.

## ELEMENTARY EDUCATION ACCOUNT.

Revised Estimate for 1944-'45 and the Budget Estimate for 1945-'46

### REVISED ESTIMATE FOR 1944-'45.

#### Receipts.

The year opens with a surplus of Rs. 53,490/- as against Rs. 7,670/- originally anticipated. The chief cause for this variation in the opening balance is due to a rise during 1943-'44 in receipts under "Education tax" by Rs. 29,680/-, and under "Other receipts" by Rs. 1,600/-, as well as a fall in expenditure under "Salaries and allowances" by Rs. 6,760/-, "Repairs to buildings" by Rs. 2,700/- "Contribution to Provident Fund" by Rs. 1,900/- and under "Lands and buildings—Capital" by Rs. 1,900/-. The total receipts for 1944-'45 are estimated at Rs. 7,12,400/- as against Rs. 5,77,840/- in the original Budget Estimate. The main cause which accounts for the rise is the receipt of a grant of Rs. 1,35,533/- from Government for payment of dearness allowance to Elementary School teachers under the Board at rates prevailing in Government departments.

#### Expenditure.

The total expenditure under ordinary account is estimated at Rs. 7,17,890/-, as against Rs. 5,76,780/- originally budgeted for. The additional provision made in the following items of expenditure accounts for the rise:—

1. Payment of dearness allowance to Elementary School teachers Rs. 1,33,540/-
2. Repairs to buildings—for execution of urgent repairs found necessary during the course of the year " 5,300/-

#### Expenditure—Capital.

A lump sum provision of Rs. 6,000/- is made under capital for the construction of certain school buildings which are found to be quite necessary.

### BUDGET ESTIMATE FOR 1945-'46.

#### Receipts.

##### Education Tax:—

|                  |      |      |      |                |
|------------------|------|------|------|----------------|
| Revised Estimate | .... | .... | .... | Rs. 1,80,100/- |
| Budget Estimate  | .... | .... | .... | " 1,77,200/-   |

The figure for the budget year is as per the estimate furnished by the Collector.

##### Contributions:—

|                  |      |      |      |           |
|------------------|------|------|------|-----------|
| Revised Estimate | .... | .... | .... | Rs. 180/- |
| Budget Estimate  | .... | .... | .... | " 180/-   |

This is the usual contribution of Rs. 180/- which is being paid by Rao Saheb Raja Laxminath Swamiji Arasu, Vittal, for the loss of school fee income in the Higher Elementary School at Vittal.

##### Other receipts:—

|                  |      |      |      |             |
|------------------|------|------|------|-------------|
| Revised Estimate | .... | .... | .... | Rs. 1,500/- |
| Budget Estimate  | .... | .... | .... | " 1,500/-   |

An amount of Rs. 1,500/- is expected to be realised during the Budget Year being the sale proceeds of unserviceable articles of Elementary Schools and produce of trees etc., in Elementary School compounds belonging to the Board.

### Government grant under Section 37 of the Elementary Education Act:—

|                  |      |      |      |              |
|------------------|------|------|------|--------------|
| Revised Estimate | .... | .... | .... | Rs. 63,260/- |
| Budget Estimate  | .... | .... | .... | " 63,260/-   |

This represents the grant to be received from Government equivalent to 4½ pies out of 12 pies of the Education Tax credited to the Board in the preceding year.

### Government grant under the proviso to section 37 of the Elementary Education Act:—

|                  |      |      |      |                |
|------------------|------|------|------|----------------|
| Revised Estimate | .... | .... | .... | Rs. 4,17,330/- |
| Budget Estimate  | .... | .... | .... | " 4,17,850     |

An additional amount of Rs. 1,36,050/- is taken credit for as the net grant required for payment of dearness allowance to Elementary School teachers, as the Board's finances do not permit the continuance of the allowance without receiving this grant.

### Contribution from General Account:—

The Statutory contribution of Rs. 28,980/- is taken credit for payment of temporary allowance of Rs. 4/-. The amount of Rs. 11,560/- provided in the budget as contribution "for other purposes" is for the following items:—

- (i) School fee income foregone in Lower Elementary Schools .... Rs. 8,800/-
- (ii) School fee income foregone in 12 Higher Elementary Schools in the district .... " 765/-
- (iii) Grant of fee concessions to pupils of Higher Elementary Schools .... " 2,000/-

The total receipts under the ordinary account for the Budget Year work out at Rs. 7,07,030/- as against Rs. 7,06,400/- in the Revised Estimate.

#### Expenditure.

The total Expenditure for 1945-'46 is estimated at Rs. 7,45,190/- as against Rs. 7,17,890/- in the Revised estimate. The main item of expenditure which shows a considerable rise over the figures of the Revised Estimate is the "Salaries of Masters". Provision has been made under this item for the payment of dearness allowance to Elementary School teachers at the rates admissible to Government servants. An additional provision of Rs. 4,500/- is made for the creation of additional posts of teachers in 1945-'46 in accordance with the recommendations of the department. An amount of Rs. 14,700/- required for grant of increments due to teachers is also included under this item.

### Clerks and servants:—

|                  |      |      |      |             |
|------------------|------|------|------|-------------|
| Revised Estimate | .... | .... | .... | Rs. 5,150/- |
| Budget Estimate  | .... | .... | .... | " 5,400/-   |

This represents the salary, leave allowance and Provident Fund bonus etc., of the 8 clerks and one attender attached to the Elementary Education Section. The rise is due to the provision made for the 8th clerk sanctioned by the Government.

### Contribution to Provident Fund:—

|                  |      |      |      |              |
|------------------|------|------|------|--------------|
| Revised Estimate | .... | .... | .... | Rs. 28,000/- |
| Budget Estimate  | .... | .... | .... | " 28,000/-   |

This represents the estimated provision made for payment of Provident Fund Bonus of teachers working in the schools under the Board.

### Contingencies and equipment:—

#### Contingencies—Other items:—

|                  |      |      |      |              |
|------------------|------|------|------|--------------|
| Revised Estimate | .... | .... | .... | Rs. 18,000/- |
| Budget Estimate  | .... | .... | .... | " 20,400/-   |

The main items of expenditure included under this subhead are:—Fixed contingencies to schools, cost of forms required, postage and cost of materials required for prevocational subjects in Higher Elementary Schools.

*Furniture and apparatus:—*

|                  |      |      |      |             |
|------------------|------|------|------|-------------|
| Revised Estimate | .... | .... | .... | Rs. 2,000/- |
| Budget Estimate  | .... | .... | .... | „ 5,000/-   |

The increased provision is due to the necessity of supplying furniture to many of the ill-equipped schools.

*Library books and Maps:—*

|                  |      |      |      |             |
|------------------|------|------|------|-------------|
| Revised Estimate | .... | .... | .... | Rs. 1,500/- |
| Budget Estimate  | .... | .... | .... | „ 3,000/-   |

An additional provision of Rs. 1,500/- is made with a view to supply reference books and maps to schools which are in urgent need of the same.

*Repairs to buildings:—*

|                  |      |      |      |              |
|------------------|------|------|------|--------------|
| Revised Estimate | .... | .... | .... | Rs. 13,810/- |
| Budget Estimate  | .... | .... | .... | „ 10,850/-   |

This provision is for the annual maintenance and urgent repairs to school buildings including repairs to rent free buildings.

*Contribution to Panchayats:—*

|                  |      |      |      |           |
|------------------|------|------|------|-----------|
| Revised Estimate | .... | .... | .... | Rs. 430/- |
| Budget Estimate  | .... | .... | .... | „ 430/-   |

This is the usual contribution payable to the Mundaje Panchayat Board for the maintenance of an Elementary School transferred to it by the District Board for management.

*Contribution to Municipalities:—*

|                  |      |      |      |           |
|------------------|------|------|------|-----------|
| Revised Estimate | .... | .... | .... | Rs. 100/- |
| Budget Estimate  | .... | .... | .... | „ 200/-   |

A lump sum provision is made for the payment of leave allowance of Elementary School teachers transferred to the Municipalities at Mangalore and Udipi.

*Interest on and repayment of debt:—*

|                  |      |      |      |             |
|------------------|------|------|------|-------------|
| Revised Estimate | .... | .... | .... | Rs. 4,870/- |
| Budget Estimate  | .... | .... | .... | „ 4,870/-   |

The provision made is for the repayment of the loan taken from Government in 1937 for the purpose of meeting arrear salaries of teachers.

*Capital—Lands and buildings:—*

|                  |      |      |      |             |
|------------------|------|------|------|-------------|
| Revised Estimate | .... | .... | .... | Rs. 6,000/- |
| Budget Estimate  | .... | .... | .... | „ 6,000/-   |

A lump sum provision of Rs. 6,000/- is made for the construction of new school buildings in 1945-'46.

The budget is expected to close with a surplus of Rs. 3,840/-.

South Kanara District Board, Office,  
MANGALORE,  
Dated, 13-11-1944.

*Mahadevi*  
18/11  
PRESIDENT.

South Kanara District Board.

# NUMBER OF SCHOOLS HAVING AS THE HIGHEST STANDARD.

|                                                                          | Eighth<br>Standard. | Seventh<br>Standard. | Sixth<br>Standard. | Fifth<br>Standard. | Fourth<br>Standard. | Third<br>Standard. | Second<br>Standard. | First<br>Standard. | Remarks.  |
|--------------------------------------------------------------------------|---------------------|----------------------|--------------------|--------------------|---------------------|--------------------|---------------------|--------------------|-----------|
| 1) Number of schools<br>on the date of sub-<br>mission of the<br>Budget. | 46                  | -                    | 1                  | 456                | 1                   | 1                  | -                   | 1                  | Total 506 |
| 2. Number of schools<br>proposed to be<br>opened in the ensuing year     |                     | -                    |                    | N I L              |                     | -                  |                     |                    |           |

## TRAINED.

|                                                                                                                                                                                                                                  | Secondary Grade.                                                     | Higher Grade.                       | Lower Grade                        | Total                                       | The lower scales of pay<br>prescribed in G.O.No.                                                                                                                       |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------|-------------------------------------|------------------------------------|---------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3. Total number of teachers<br>employed in all the schools<br>under the management of the<br>local body on the date of<br>submission of the budget,<br>the scales of pay in force<br>and the number of teachers<br>in each scale | Males 170<br>Females 18<br><br>Males 1<br>Females -<br><br>Total 189 | 842<br>156<br><br>1<br>1<br><br>999 | 121<br>44<br><br>4<br>-<br><br>169 | 1133<br>218<br><br>1357<br>37<br>47<br>1441 | 5096 L. & M., dated 7-12-35<br>are applied to teachers.<br>But women teachers appointed<br>after 7-8-36 draw their pay<br>as per scales applicable<br>to men teachers. |
| Part time Moran teachers                                                                                                                                                                                                         |                                                                      |                                     |                                    |                                             |                                                                                                                                                                        |
| Part time Prevocational Instructors                                                                                                                                                                                              |                                                                      |                                     |                                    |                                             |                                                                                                                                                                        |

## UNTRAINED.

4. Number of additional teachers proposed to be employed in (i) existing schools and (ii) schools to be newly opened during the ensuing year and their scales of pay
5. If the pay of the existing teachers is proposed to be revised, the total number of teachers whose pay will be affected, showing the present and proposed scales of pay and the extra provision made for the purpose.
- 1) 6 Secondary grade teachers on the scales of Rs.25 -2/2 -45 and 10  
Higher grade teachers on the scale of Rs.20 - 1/2 -24 -2/2 -30  
(ii) Nil.

n i l.

*Mahadeeda*  
President,  
Dt. Board, South Kanara.

1357 x 12  
162840  
1441  
164280

150  
250  
400  
160  
510



20  
to some extent, extra provision was made under "~~Equipment~~", "Equipment", "Repairs to buildings" and "Lands and buildings".

2. If as ordered, the recovery is made it will not only be impossible to meet the above pressing demands of the schools but also the Board will not be able to avert a huge deficit. I therefore request that Government may be pleased not to effect the recovery ordered in the G.O. quoted above.

*Shankaradas*  
For President,  
Dt. Board, S. Kanara.

DJK/23.12.44.

It does not appear that the recovery already ordered can be waived. The deficit has been taken into account in fixing the salary payable for Dearness Allowance in 1945-46. The point is under examination in the EE Fund Budget which has been sent to L.A. for remarks. The return of the file may be awaited.

9.1.45

C.F. 32.

Department  
From (Name) Sri A. Laxminarayana Rao  
B.A.B.L.,  
Designation President, District Board,  
Station South Kanara, Mangalore.

Received.....Registered.....  
To  
The Secretary to Government,  
Education and Public Health  
Department, Madras.

Enclosures: Ref.C. No. 22993-E3-44 dated 13-3-1945



Sir,

Subject:- Subsidy-District Board-South Kanara-  
Dearness Allowance - amount of grant - reduction.

Reference:- This office Ref.C.No. 22993-E1-44  
dated 20-12-1944.

11053

I invite the attention of the Government to my letter quoted above and request that early orders may be passed in the matter.

abk/12/3

21  
12/3/45

*Shankaradas*  
President. W/p

23/22 58506 A. 2  
24.3.45 119 anti 25.2.45  
Memo 23/22  
Letter from the P.D.O. South Kanara, D.P. 22993 E/W. of 20.12.44  
Subsidy granted towards the cost of dearness allowance to teachers in 1944-45 - Reduction

The P.D.O. South Kanara is informed that the order in Govt. 1855 D.P. of 9.12.44 directing the recovery of a portion of the subsidy paid in the current year towards the grant of dearness allowance to teachers will not be ~~attached~~ <sup>attached</sup>. The deficit resulting from the recovery will however be taken into account when orders are passed on the E.E. fund budget for 1945-46.

23.3.45

21.3.45 21.3.45

22/11/4  
Budget Estimate - 1945-46  
Elementary D.P. Fund - D.P.  
South Kanara -  
Gates passed.

11/4 11-13 of

4,17,330

135533  
41800  
93733

4,17,850

136000  
41800  
177800  
3800

23  
11  
25.2.45  
D.P. 58506 A. from the D.P. P.D. 24 D-3/W-45  
of 12.12.44.  
Gates 567 Edu. 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 D.P. Fund under the control of the P.D.O. South Kanara.  
2. Revised Estimate - 1944-45

The subsidy taken credit for towards the cost of dearness allowance to teachers D.P. be reduced from Rs 1,35,533 to ~~93,733~~ Rs 93,733 with reference to Govt. 1855 D.P. of 9.12.44.

3. Budget Estimate - 1945-46

The credit taken for a subsidy of Rs 1,36,053 from Govt. Fund towards the cost of dearness allowance in 1945-46 D.P. be deleted.

4. The budget will, with reference to the order in para 2 and 3 above, close with a deficit of <sup>above</sup> Rs 1,74,000. Gates will be raised separately as to how this deficit D.P. be ~~made~~ <sup>avoided</sup>. The P.D.O. South Kanara is requested to report the closing balance for 1944-45 early in June 1945.  
5. An extract from the remarks

of the D.O. in para 5 to 8 of his letter read above & forwarded to the President for information & necessary action.

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

at 11.15 AM  
2.11.45

S. 4.45

### Receipts

Opening balance as revised 200

1. D.O. 1,77,200
2. School fees 6500
3. Contributions 180
4. Other receipts 1500

5. Govt. grant (1) under section 2 of the Act 63,200
- (2) under the provision to section 37 of the Act 2,81,800

6. Contribution from the general account 40,540

7. Advances received 6000

Advances from trade & kept 6000

Total capital 5,70,980

Amount transferred from city fund 6000

Total city fund 5,76,980

Grand total including 5,77,180

### Expenditure

#### 1. Staff

- (1) Salaries & allowances
  - (a) Masters 3,440
  - (b) Masters 6,35,000
  - (c) Clerks & servants 5,400
- (2) Contribution to Provident Fund 2800
- (3) Travelling allowance 1800
- (4) Gratuity 300

#### 2. Contingencies & Equipment

- (1) Contingencies
  - (a) House rent 20,500
  - (b) Other items 20,400
- (2) Equipment
  - (a) Furniture & apparatus 5000
  - (b) Daily bills & rates 3000

3. Repairs to buildings 10,850
4. Contribution to teachers 430
5. Contribution to Municipality 200
6. Interest on & repayment of loans 4870
7. Advances receivable 6000

Total expenditure 7,45,190

Deficit 174,010

Capital 6000

Grand total 7,51,190

To the D.O. S. Kanare with copy of the D.O. for the 1st deft.

2.11.45

at 5.50 PM from the D.O. D.O. 24.11.45

12.12.45

### Budget Estimate - 1945-46 - Elementary

D.O. - S. Kanare South Kanara

The D.O. has forwarded with his remarks the revised estimate for 1945-46 and the budget estimate for 1945-46 of the Elementary D.O. fund under the control of the D.O. Board, South Kanara. The estimate under the several heads both in the revised estimate and in the budget estimate has been explained by the President in his memorandum on pages 14-16 of the estimate may be accepted.

2. The budget as framed by the Board opens with a balance of Rs 42,000 & closes with a surplus of Rs 3840. The Govt. have recently ordered the recovery of a portion of the subsidy paid to the D.O. Board for dearness allowance & this will bring down the opening balance to Rs 200 & there will be a deficit of Rs 37,960 at the end of the year 1945-46.

3. One question for consideration is how the deficit of Rs 37,960 should be met. The Board has taken order for a subsidy of Rs 1,36,050 from Govt. funds towards the grant of dearness allowance to teachers while the expenditure provided for this purpose in the budget works out to Rs 1,44,280. Strictly speaking the Board will have to be given a subsidy to cover the entire cost of the allowance especially as a recovery has been ordered whereas a surplus became available in the D.O. fund account.

4. If the subsidy for dearness allowance is fixed at Rs 1,44,280, there will still be a deficit of about Rs 9,730. This can be met either by

1357 x 12410 = 168240

168240

168240

168240

168240

168240

168240

168240

168240

168240

by an enhancement in the rate of ed. tax from 12 to 13 pias in the hope of less revenue.

5. Cases are solicited on the point raised above. The file may be sent to the Lt & Finance Dept. for remarks. Lt. may be asked to note on the possibility of the contribution provided from the general funds being raised so as to cover at least a portion of the deficit.

24.12.44  
L.A.  
24.12.44  
58506A  
28.12.44

L.A. sept.  
(Bud. II)

Please see the note of the E & B. B. sept. from p. 1 ante.

The B.E. of the South general budget of the South Kanara Dt. Bd. for 1945-46 has been received but it has not been examined. Provision has been made in the general budget for each of the two years 1944-45 (Rs 40530 - R.E.) and 1945-46 (Rs 40540 - B.E.) for the same amount of contribution to the Ely. Edn. Bd. as that taken credit for in the Ely. Edn. budget of the B. for 1945-46. The general budget for 1945-46 as framed by the Dt. Bd. closes with a deficit of Rs 6300 after taking credit for a Govt. grant of Rs 37060 in the R.E. for 1944-45 and of Rs 67000 towards the payment of dearness allowance of the credit for the grant in the B.E. for 1945-46 is omitted, the deficit anticipated under the G. Acc. body at the end of 1945-46 will be increased to Rs 73300. This Dt. Bd.'s share of Rs 74 lakhs likely to be paid to local bodies in 1945-46 towards the deficiency in the maximum toll compensation for the period prior to 1941-42 amount works out to about Rs 75800. This will be required to wipe off the deficit in the G. Acc. In view of its unsatisfactory financial position the Bd. cannot make any additional contribution.

Sanctioned in  
G.O. No. 11962-D  
D. 30.6.44  
No. 18224-D  
D. 17.8.44  
- not put up

6300  
67000  
73300

RM  
6-1-45  
See below  
RM  
6-1-45

See below  
RM  
6-1-45

to the Ely. Edn. Bd. The proposal of the E & B. B. sept. at 11' on pp. 10-2. ante may be agreed to in this sept. and the file passed on to Finance.

RM  
4.1.45

The following proposals are under the consideration of the Government to improve the resources of local bodies, in addition to the proposal to pay the arrears of toll compensation mentioned above:-

(1) Increase in the rate of land cess by 6 pies for the benefit of district boards (This will bring in an additional income of Rs. 67,500 to this district board in 1945-46)

(2) Transfer of the revenue from entertainments tax to local bodies, after increasing the rates of the tax (The share of district boards in this revenue will not be considerable as the tax is largely collected in urban areas).

(3) Levy of an additional stamp duty on transfers of property in the mufassal and transfer of the proceeds to local bodies.

2. If all or any of the measures mentioned in paragraph 1 above are carried out in 1945-46, the District Board will be able to pay an additional contribution from its general to its Elementary Education fund. The exact amount of the additional contribution can be determined only after a decision is reached on the proposals mentioned in paragraph 1 above. So, the amount of Government subsidy to the district board, towards dearness allowance in 1945-46 need not be specified in the orders on the Budget Estimate of the district board. As regards the deficit in the Budget Estimate which will remain

after taking credit for the income which will accrue by the proposed increase in the rate of education cess, the district board may be informed that the Government have under consideration the question of improving the resources of local bodies and that orders in the matter will be issued early.

3. Where grant towards payment of dearness allowance is necessary to any local body in 1945-46, even after taking credit for the income from the additional sources of revenue referred to above, it will be preferable to determine the amount of grant, after ascertaining particulars of the actual opening balances of the local body for 1945-46, which will be available by about 1st June 1945.

RH S  
6.1.45 Fin 8.1.45  
Fin (Exp B) dp. 6.1.45

On the <sup>basis</sup> assumption that a Government subsidy of Rs 1,64,280 <sup>may</sup> will be paid to the S.Kanara Dt. Board towards the cost of dearness allowance to teachers, Edn and P.H. anticipates that the Dt. Board's budget estimate for 1945-6 relating to the E.E. Fund will close with a deficit of Rs 9,730. They have noted that this deficit can be avoided by an enhancement in the rate of education tax from 12 to 13 pies in the rupee of land revenue.

2. In its General budget for 1945-6 the Dt. Board has provided for a normal contribution of Rs 40,540 <sup>to the Elementary Education Fund</sup> from the General Account. L.A. have noted that, if all or any of the measures now under consideration for augmenting the resources of local bodies are carried out in 1945-6, it may be possible for the Dt. Board to make a larger contribution from its 'General' to the 'E.E. Fund'. The necessity for the Govt. subsidy towards the payment of dearness allowance to teachers will be obviated to the extent to which Dt. Board contributes to the E.E. Fund.

L.A. have noted that the exact amount of the additional contribution <sup>which the Dt. Bd. can make from its General fund to the E.E. Fund</sup> can be determined only after the decision is reached on the various proposals for augmenting the resources of local



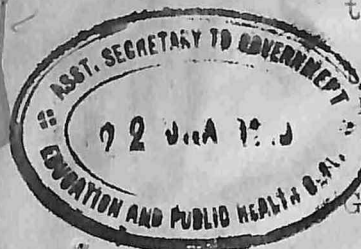
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bodies and that the amount of Government's subsidy it will be preferable to determine the amount of Govt. subsidy, if any, required after ascertaining <sup>the</sup> particulars of the opening balances of the local body concerned for 1945-6.

3. Submitted that in the circumstances, the consideration of the question whether it will be necessary to give any subsidy to the S.Kanara Dt. Board towards the payment of dearness allowance to teachers <sup>if so what the amount should be</sup> may be postponed for the present.

3. With reference to K on p.1 above, it is submitted that the Govt. have not undertaken to pay in full the cost of dearness allowance of teachers etc. A Govt. subsidy is payable only to the extent to which the local body concerned is unable to <sup>provide funds</sup> from its own <sup>resources</sup> funds. In the present case, Edn and P.H. have suggested the enhancement in the rate of education tax from 12 to 13 pies in the rupee of land revenue. They may be requested to consider whether it may not be raised to 15 pies in the rupee from 1-4-45, <sup>so that the necessity for a Govt. subsidy may be obviated as far as possible.</sup> [In this connection it may be noted that this Department have separately suggested the desirability of raising additional funds by local bodies <sup>even now</sup> towards the very large amounts that will be required where free compulsory elementary education with free midday meals for poor children is introduced.]

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20.1.45  
A on p.4 d D above: - It is enough to pass over in the budget after we know what the Dt. Bd's resources will be on ~~after~~ the measures under consideration by L.A. - p.3 ante being appd. by Govt. This will be clear until the Practical budget for 1945-46 is passed. The question whether it is necessary to enhance ed on bal beyond the present 12 pwt if so to what extent may also be further considered then.  
1.2.45 5/1/45



The Lt. Dept. have ordered  
 that the possibility of the general fund making  
 an additional contribution from the general fund  
 to the EE fund can be settled only in July 1945.  
 In the circumstances it appears that orders sh.  
 must be passed on the budget leaving a deficit. The  
 question of increasing the budget also be considered in July 45.  
 A draft order is submitted for app.

22. 6. 45  $\frac{10}{2. 6. 45}$  9. 4. 45 5 J.P. W. 11. 45

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