

Education & P. H. (1945) Department.

Ms. SERIES. ⑦

G.O. No.

580. Eedu.

Dated

16-4-45.

Order on pp 21-24

[Despatch Abstract.]

Budget Estimate - 1945-46 - Elementary Education Fund -
District Board, Ramnad - Orders Passed.

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Further Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Memo-1	39948	Edn.	2.7.47				

04303

Office of the
Director of Public Instruction,
Madras.

R.P.18 B3/44-45 dated 27-1-1945.

Budget Estimate - Elementary Education Fund - Ramnad
District Board - 1945-46.

Ref: Letter Roc.No.E.6-25745/44 dated 9-1-1945 of the
President, Dt.Board,----- Ramnad.

Submitted.

2. The need for the provisions made in the Budget
Estimate for 1945-46 is explained in the letter of the
President.

3. Revised Estimate - 1944-45. (i) The budget
for 1944-45 was expected to open with Rs.3,977/- and to
close with Rs.3/-. But it actually opened with Rs.8,689/-
and is now expected to close with Rs.15,939. The Board
has been paid a subsidy of Rs.81,047/- from Provincial
funds, for the payment of dearness allowance.

(ii) The credit taken for Rs.300/- as Government
grant under "Capital" should be omitted, as no grant is due
due to the Board.

(iii) The total proposed expenditure under Ordinary
exceeds the sanctioned budget, and the Board should
therefore obtain the specific sanction of Government for
the excess, with reference to G.O.No.139 Education dated
29-1-1942.

4. Budget Estimate - 1945-46. (i) The credit
taken for Rs.76,500/- as Government Grant under Section
37 of the Act is liable to revision with reference
to the proceedings 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.1,45,550/- as Govern-
ment grant under the proviso to section 37 of the Act
should be raised to Rs.1,46,856/- with reference to
the amount paid during 1944-45 in G.Os.No.616 Education
dated 21-4-44 and No.674 Education dated 1-5-1944.

(iii) The credit taken for ~~Government~~ Rs.81,050
as Government subsidy for the payment of dearness
allowance is subject to orders of Government.

p.t.o.

From
Sri Rao Bahadur R.V. Ramasundaram Pillai,
Vice President in charge under section 23 (2), M.L.B. Act.
Ramnad District Board at Madura.

To
The Director of Public Instruction, Madras.

Sub:- Budget Estimate - Elementary Education
Funds - Ramnad District Board - 1945-46
Forwarded - Your letter C.No.3634-B- 44
dated 9-10-44.

I forward herewith the Budget Estimate for the Elementary Education funds of the Ramnad District Board for 1945-46 in duplicate together with necessary statements and a copy of the District Board Resolution No. 1476 dated 19-12-44 approving the same.

2. Details regarding various items of expenditure in the budget are also included.

RECEIPTS: Credit has been taken on the basis of enhanced rate of Education cess at one anna per rupee for the year 1945-46 Budget. As for Government grant under Section 37 of Elementary Education Act and under proviso to Section 37 of the said Act, the last 3 years' average was taken into account and adopted. The contribution from the General fund of the District Board has been fixed as Rs.60,000/- as in the last year.

Expenditure:

Provision has been made for the repayment of debt to the Government as per G.O.No.1533 Education dated 3-10-41. Necessary allotments have also been provided for for the following items of expenditure.

1. For the payment of salaries to the teachers including Provocational Instructors employed in the Board Higher Elementary schools.
2. For the payment of increments due to the teachers in 45-46.
3. For the payment of Dearness allowance to the teachers at Rs.10/-
4. Additional provision for 10 teachers for the new schools to be opened in 1945-46 and for 5 Secondary grade teachers which posts are left vacant owing to dearth of Secondary grade teachers.

Apart from these, provision has been in the budget for all other inevitable expenditure for the normal working of the schools. The provision of Rs.7350/- under repairs to buildings includes provision for repairs to the rent free buildings also. The provision made under other items of expenditure is based on the actual requirements of each school. The reasons for the variations under the following items may be enumerated as follows:-

1. (1) Receipt-Ordinary - Education Cess.

Consequent on the increase of Education cess from 8 pies to 12 pies in the rupee of land revenue i.e. from 44.4/9% to 66.2/3% of land cess with effect from fasli 1354 as ordered in G.O.No.Ms.755, Education dated 16-5-44, there is an increase of revenue under this head. Under cess, credit has been taken both in the revised and the budget for the same amount as was furnished by the Collector last year, as his final statement was not received till the budget was prepared and approved by the Board. It has since been received and the statement

: 2 :

(iv) The credit taken for Rs.500/- as Government grant under capital should be deleted, as no grant is payable to the Board.

(v) The ordinary expenditure exceeds the ordinary receipts and the budget which is expected to open with Rs.15,939/- closes with a nominal balance of Rs.100/- after taking credit for a government subsidy of Rs.81,050/- for payment of dearness allowance. The position of the fund is not satisfactory, and therefore its resources have to be improved.

5. The accommodation provided for 84 schools for boys and 89 schools for girls is inadequate or unsuitable. The provision made for the construction of new buildings may be spent, after getting the schemes approved by the Director. The provision made for repairs to buildings owned by the Board and to rent free buildings may be spent in consultation with the Inspecting officers.

6. Six Additional teachers are required in some girls' schools. The provision made for the purpose may be utilised in consultation with the Inspectress.

7. A good number of the schools for boys and girls are reported to be in need of additional equipment. The Inspecting officers have already been advised to furnish the President with a list of articles required for each school. The Board may utilise the provision for the supply of furniture and equipment in consultation with the Inspecting officers.

8. Time scales of pay are in force. Leave salary dearness allowance and transit travelling allowance are paid to teachers.

for Director of Public Instruction

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

k.h.29-1.

12 JAN 1945

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shows that the District Board should refund a sum of Rs.21,757/- the actual collection for Fasli 1353 being on Rs.1,56,803/- while so much was anticipated. For the advance & adjustment of increased rate of cess as per G.O. No.755, Education dated 16-5-44 has also been taken into account. On this a reference has been made to the Collector to scrutinize the figures thoroughly as some mistake in the total adjustment is anticipated by me. Until this is finally settled the postponement of recovery of excess payment also has been applied for to the Government, the copy of the letter is enclosed herewith for favour of perusal. So the budget figures already adopted may be recommended.

(ii) Under Government grant towards payment of Dearness allowance a sum of Rs.81050/- is taken into account as against Rs.99,1,62,840/- payable to the teachers as Dearness allowance in the year 1945-46. Unless this amount is taken into account, the budget has to be closed in deficit balance of Rs.81,000/-.

EXPENDITURE:-

(A) Salaries of Masters:- The increase of provision is due to the sanctioning of annual increments to teachers and continuance of payment of Dearness allowance at the enhanced rate of Rs.10/- to the teachers. In addition to that provision for 10 teachers for the opening of new schools is also made as the ban for opening new schools is lifted from the year, 1945-46 and as there are too many mahazars pending disposal. Again provision for 5 Secondary grade teachers is also made in respect of the following schools.

i. Board Muhamadan schools (1) Tiruppalakudi, 2. Partibanur, 3. Pudumadam, and 4. Rajasingamangalam and 5. Board Higher Elementary school, Tiruthengal.

ii. As per G.O. 1353, Education dated 24-9-42 the pay and leave allowance etc. of 1 Upper Division clerk 6 Lower Division clerk 1 attender working in the Elementary Education section were debited to the Elementary Education funds. But as it has been raised in audit that the pay and leave allowance etc. of the Superintendent, Elementary Education section should also be debited, this is taken into consideration and the amount added for expenditure thereunder clerks and servants.

iii. House rent:- Increase of provision is also made for opening of 10 new schools.

iv. Contingencies:- Increase of provision has been made due to the opening of 10 new schools and due to the consequential increase in the number of teachers.

GENERAL:- A sum of Rs.7,350/- is allotted in the Budget under repairs to buildings including rent free buildings. For the 2 years no applicable sum has been spent towards repairs and so the District Board Engineer insists upon providing at least this amount so as to do justice for the upkeep of the buildings as desired by the Educational authorities.

The District Board Engineer has applied for a sum of Rs.33,700/- towards construction of school buildings under capital. Though the whole amount is not adopted in the budget a sum of Rs.20,000/- is allotted for the construction of 5 school buildings at Anaikuttem, Lakshmipuram, Sankaralingapuram, Dalavoipuram, and Vembathur for which sites have already been alienated by the Revenue Department or owned by the Board. Sufficient provision has also been made for the supply of articles of furniture and apparatus to the existing schools as well as to the 10 schools to be opened during 45-46. Library books and maps, provision has been made for the supply of 1 daily and weekly to 21 Board Higher Elementary schools in the District which is inevitable for the cultural side of the higher standard pupils.

Thus after providing the above and other inevitable expenditure for the proper maintenance of the Board Elementary schools, the Board is unable to close the budget with statutory closing balance but the same has been closed with a balance of Rs.100/- only. This closing balance is also arrived at after taking into consideration of the anticipated grant for the payment of Dearness allowance to the teachers.

I therefore, request that you will be pleased to move the Government for sanctioning the full amount of Dearness Allowance viz. 1,62,840/- payable to the teachers for the year, 1945-46 so that the Board can close the Budget with the required minimum balance.

R. Ramnath
Vice President in charge.

ssv.5/1. *W. S. S.*

Copy to the District Educational Officer, Ramnad for favour of information.
Copy to the Inspectress of Girls schools, IV Circle, Madura for favour of information.

Copy of letter No.24512/44 dated 24-12-44 of the Vice President in charge under section 23 (2) M.L.B. Act. Ramnad District Board Office at Madura to the Secretary to Government Local Administration Department, Madura.

Sub:- Cesses-Excess adjustment of-Ramnad District Board Fasli 1353-Repayment to be deferred.

In connection with the submission of the Budget for 1945-46 I had applied for extension of time, one of the reasons being that the figures with regard to Land and Education Cesses had not been received from the Collector of Ramnad. I waited till the end of November, 44. Finding that I could not have the statement in time, I took the last year's figures both for the Revised Budget and the Budget and completed the Budget Estimate which has also been approved by the Budget Committee and the District Board at the meetings held on 18-12-44 and 19-12-44. Afterwards I have received a statement showing the actual collection of cesses for Fasli 1353 and the adjustments made for the fasli and ordering a refund of Rs.52,344/- under Land Cess and Rs.21757/- under Education Cess. As I felt sure that these figures cannot be correct, I have addressed the Collector to scrutinize the figures again and send me a correct statement, a copy of which I enclose. In the circumstances explained therein, I request that Government may be pleased to address the Board of Revenue in the matter so that a thorough investigation may be made with regard to the normal income under Land Cess and Education cess for this District Board and the correct figures arrived at and fixed up for future years and thus avoid situation like the present one. I do not think that such fluctuations in cess figures year after year prevail elsewhere.

Copy of paragraph 4 of the letter of the Vice President/in charge No.24512/44 dated 24-12-44 to the Collector of Ramnad at Madura.

4. As for the Education Cess, the amount for each fasli 1352 should have been increased greatly, since the rate of education cess was raised from 5 pies in the rupee for fasli 1352 to 8 pies in the rupee for Fasli 1353, and 1 anna for Fasli 1354. While sanctioning the increase of rate for fasli 1354, the Government have directed that the probable increased amount due for the 9 months of the year 1944-45 should be paid as an advance. This does not seem to have been taken into consideration while fixing the final figures.

No. 1476.

Dated 1-12-44.

(5)

READ:- Revised Budget Estimates for 44-45 and Budget Estimate for 1945-46 of the Hannad District Board both for General and Educational (Elementary) funds.
Board for sanction.

Note:- The Budget Committee Meeting has been fixed on 18-12-44 and its proceedings will be supplied to the members on 19-12-44 before the commencement of the District Board Meeting.

RESOLUTION:- Recommendation of the Budget Committee Sanctioned. The Revised Budget and the Budget as revised on the basis of the recommendations of the Committees are passed. Board adopts all the resolutions recommended by the Budget Committee. In addition the board sanctions a contribution of Rs.500/- for recruiting purposes.

/True Extract/

Mr. Annamathur
Vice President in charge

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Siva. DB (C)—Gr. No. 8

***பஞ்சாதி** ஸ்ரீகாமஹேஸ்வரே நம: ||
 ஸ்ரீமதநாம. ஸ்ரீமத. ஸ்ரீமத

சென்னை, 1939-ம் ஆண்டு அக்டோபர் 31-ம்

[illegible][illegible][illegible]

—: ஸ்டேட் ரெசுர்ட், இந்தியா இன்டர்நேஷனல் கான்வென்ஷன் மையம், பம்பாயில் நடைபெற்றது.

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Proceedings of the Budget Committee of the Ramnad District Board for 1945-46 held at 3 P.M. on Monday the 13th December, 1944 in the Ramnad Dt. Board office buildings at Madura.

Read:- Draft revised budget Estimate of the Ramnad District Board for 1944-45 and the Budget Estimate for 1945-46 relating to both General Funds and Elementary Education funds also notes of the President, communicated with the same.

Resolution:- The Committee scrutinized the revised budget and the Budget of both General and Elementary Education Funds in detail and passed subject to the following alterations and changes.

The following resolutions also passed.

-----P.T.O

(1 more copy)

**ELEMENTARY EDUCATION.
BUDGET FOR 1945-46.**

Resolved to make provision for the opening of 5 more schools in addition to the provision already made in the budget for the opening of 5 schools. Amount to be provided in the Budget, Rs. 4,300/-

2. Resolved to address the Government to sanction the full amount provided in the budget for the payment of the dearness allowances to the teachers and staff employed in the school. To apply to the grant of Rs. 1,63,920.

3. Resolved to make provision for the supply of "swadesamitran" Dailies and weeklies to the Board Higher Elementary schools under the control of the Board. Amount to be provided is Rs. 720/-

(True copy)

**RANIVAD DISTRICT BOARD.
ELEMENTARY EDUCATION FUNDS- BUDGET ESTIMATE FOR 1945-46 - ⑦
SUMMARY.**

Account head.	Opening balance.	receipts.	Expenditure.	Closing balance.	Remarks.
ORDINARY	15,939	6,05,521	6,21,860	100	
CAPITAL	-	28,919	28,419	-	

P. V. Ramesh Kumar
Vice President in charge

27/4/46

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SUBSIDIARY ACCOUNTS
B. ELEMENTARY EDUCATION ACCOUNT

Head of account	Actual for 1943-1944	Budget Esti- mate for 44-45	Revised Estimate for 44-45	Budget Estimate for 45-46	Remarks.
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RECEIPTS - ORDINARY

Opening Balance	20215	3977	8689	15939	6118
1. Education Tax					
2. Current	162660	245650	245520	267840	67
3. Refunds					72
4. Arrears	302				
5. Advances from provincial funds					
6. Contributions from Government to cover deficit.					
7. Other Receipts	364	500	800	900	
Refunds.					
8. Government grants towards pay of pre-vocational instructors.					
2.1. Under Sec. 37 of E.E. Act.	73441	75350	75897	76500	11000
ii. Under proviso to Sec. 37	146705	146856	146856	145550	146856
iii. Dearness allowance	-	38540	81047	81050	
9. Contribution from general account					
a. For payment of D.A. to teachers.					
b. for other purposes.	60000	60000	60000	60000	
10. Deposits	1493	100	100	100	
11. Advances recovered	1330	1000	2000	2000	
Deduct amount transferred to capital.	- 5589	- 2400	- 2400	- 28419	
Deduct refunds					
Receipts-ordinary	440706	565596	609820	605521	554277
Capital Total.					
1. Govt. Grants.	352	-	300	500	
2. Contribution from General account ordinary	5589	2400xx	2400		
6. Add amount transferred from ordinary	5589	2400	2400	28419	
TOTAL CAPITAL	574, 5541	2400	2700	28919	28419
TOTAL ORDINARY & CAPITAL	446647	567996	612520	634440	582676
GRAND TOTAL INCLUDING OPENING BALANCE.	466862	571973	621209	650379	576578

R. K. 5/1

R. K. 5/1
Vice president in-charge.

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SUBSIDIARY ACCOUNTS
B. ELEMENTARY EDUCATION ACCOUNT

Head of account	Actual for 1943-44	Budget esti- mate for 1944-45	Revised Estimate for 44-45	Budget Estimate for 45-46	Remarks.
EXPENDITURE					
<u>ordinary</u>					
1. Staff -					
Salaries and allowances					
Masters	341686	481050	346200	358900	
	28560	-	163000	162840	
Clerks	5784	6250	9800	9800	
Education tax collection charges.					
Contribution to P.F. Gratuity	18123	19000	19000	19000	
Travelling allowance	2182	2000	2000	2000	
2. Contingencies & equipment					
Cont. House Rent	27683	27500	28000	29100	
Other items	14397	16000	16000	17100	
Furniture & apparatus	139	200	200	200	
Library books and maps	370	200	200	200	
Other items	239	200	200	200	
3. Repairs to bldgs.	1003	3000	3100	7350	
4. Interest and re-payment of debt.	13068	13070	13070	13070	
5. Deposits	-	100	100	100	
6. Advances recoverable	1552	1000	2000	2000	
Total Ordinary.	454786	569570	602870	621860	
<u>Expenditure - Capital.</u>					
1. Lands and buildings	332	-	-	20000	
2. Introduction of P.V. subjects	1846				
3. EQUIPMENT.					
Furniture & apparatus	974	1000	1000	6250	
Library books & maps	117	300	300	1969	
Other items	118	1100	1100	200	
Total Capital	3387	2400	2400	28419	
TOTAL EXPENDITURE ORDINARY AND CAPITAL	458173	571970	605270	650279	
Closing balance	8689	3	15939	100	
GRAND TOTAL including closing balance.	466862	571973	621209	650379	

V. K. Sankar
Vice President in-charge.

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300
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4906
22557
4906
1765103
1765103

2429
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3 marks
1. a for
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No. of teachers proposed to be employed in	
1. the existing year.	Nil
2. the schools to be newly opened during the ensuing year and their scale of pay.	10 in Ele. higher grade scale 5 in secondary grade scale

18/

If the pay of the existing teachers is proposed to be revised, the total No. of teachers whose pay bill be affected showing the present and proposed scales of pay and the extra provision made for the purpose.

NIL.

Scales of pay adopted for each grade - Trained or untrained masters and mistresses.

Grade.	Trained.	Untrained.
1. Secondary grade Masters.	Rs 25-2/2-45.	Rs 20/
do. Mistresses	Rs 30-2/2-50	Rs 20/
2. H.E. Higher grade both Masters and Mistresses.	Rs 20-2-24-2/2-30	Rs 15/-
3. Lower grade do.	15-1/2-20	Rs 15/-

P. R. Ramesh
Vice President in charge.

Local Administration Department.

Roc.E6.25745/44.

Ramnad District Board Office,
Madura dated 24-1-45.

From
Rajah Sri R. Shanmuga Rajeswara Sethupathi,
President District Board, Ramnad at Madura.

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

Sir,

Sub:- Budget Estimate-Elementary Education Funds-
Ramnad District Board-1945-46-Dearness Allowance
to masters-Rs.1,62,840/- Full grant-requesting of-
This office Roc.E6.25745/44 dated 9-1-44 through
Director of Public Instruction, Madras.

As stated in my letter cited above I have taken into account the last years' figures for the next year budget also under receipts as the collector of Ramnad could not furnish correct figures as regards Education Cess as well as Land Cess. Further, he goes to the extent of demanding a refund of a heavy sum of Rs.21757/- styling it as excess adjustment for Fasli 1353 for which extension of time is applied for separately until though investigation is made.

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25. 11. 45

Budget Estimate - 1945-46 - 4203A - from the D.P.P. Rep. No. 180-3

Elementary Edn. Fund -

Dr. Board Revenue -

G.O. passed.

7 pages of 27.1.45.

G.O. 580 Edn. dated 16.4.45.

The Govt. for the following orders on the revised estimate for 1945-46 and the budget estimate for 1945-46 of the Elementary Edn. Fund under the control of the Dr. Board Revenue.

11.15

2. Revised Estimate - 1945-46

(1) The income taken credit

for under 'Edn. Fund' should be reduced from Rs. 2,23,763 on account

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21757

para 311, p. 11

of the refund of cess ordered by the collector for Rs. 300

(2) The credit taken under

'Govt. grant - Capital' should be deleted.

3. Budget Estimate -

1945-46

(1) The Govt. have decided

to sanction contributions to Dr. Board in respect of cess levied by them up to the rate of 3 3/4 paise in the mufes of land revenue. ~~Proceedures in the subject will be revised separately.~~ The

contribution payable on the tax levied at above 3 3/4 paise will work out to Rs. 80,000 based on the income anticipated from the 12 paise rate. The credit taken for Govt. contribution

income of Rs. 2,67,840

In this connection, I wish to point out that the Dearness Allowance payable to the teachers alone amounts to Rs. 1,62,840/- for the year 45-46 as the teachers and staff employed in the Board Higher Elementary schools are paid at the enhanced rate of Rs. 10/- For the year 1944-45 the Government have sanctioned Rs. 38540/- (as per G.O. 755, Education dated 16-5-44) and Rs. 42507/- (as per G.O. 1321, Education dated 1-9-44) in all Rs. 81000/- as against Rs. 163000 payable during the current year. Though the same figure of Rs. 81000/- has been adopted in the budget for the ensuing year also the Board is unable to close budget with a statutory balance i.e. 24% on the total receipts during the year. While such is the case the Collector insists upon refunding excess adjustment of Rs. 21757/- towards Education cess. As such the Board cannot maintain equilibrium unless the Government come forward to sanction the full amount of Dearness Allowance i.e. 1,62,840/- as a whole, so as to enable this Board to close the budget with statutory closing balance. Further I have to state that provision has been made for opening of 10 new schools whereas many number of schools will have to be opened owing to the removal of 1658 against and opening new schools. Again if the sum of Rs. 21757/- has to be refunded, the budget will be closed in deficit even though the cess was levied at the maximum rate. I therefore request that the Government will consider this favourably and will come to the rescue by sanctioning the full amount of Rs. 1,62,840/- so that the Board can maintain the school in good order.

ssv. 26/1. 45

A. Ramesh Kumar
For President.

under section 37 of the Madras Elementary Ed. Act
1920, shd. be raised ^{from} Rs 76,500 to Rs 80,000.

(2) The credit taken for Govt.
contribution under the proviso to section 37 of
the Act shd. be raised from Rs 1,45,550 to
Rs 1,46,856 with reference to Govt. b7625.
of 21.6.44 & d. b7625 of 1.5.44.

(3) The subsidy of Rs 81,050
taken credit for towards the cost of dearness
allowance to teachers shd. be deleted
under (5) The amount taken credit
for Govt. grant - capital shd. be deleted.

4. With reference to the
alterations ~~made~~ above the budget will close with a

deficit of about Rs 73,700 at the end
1945-46. Separate orders will issue supply
ways to avoid the deficit.

~~It is not to be considered separately
and order passed in due course.~~

Consider & requested to report the actual
of closing balance for 1944-45
April June 1945.

5. An extract from the remarks
of the ~~209~~ in para 5 to 7 of his order read
above & forwarded to the President for information
& necessary action.

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

(4) The contribution
provided for from the
general fund to the
EE fund shd. be raised
from Rs 60,000 to
Rs 85,000.

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with end of March
K.H.
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Amexure
13-4-45

Receipts		Annexure 13	
Receipts		Receipts	
Opening balance	Rs 0	1. Staff	Rs 0
to raised	- 6118	(a) Salaries & allowances	
Ordry		(a) Master 5,21,740	
1. 25. 6/4	2,67,840	(b) clerks & servants	9800
2. Other receipts	900	(2) Contribution to	
3. Govt. grant		Sanction Fund 19,000	
(1) under section 37 of		(3) Travelling allowance 2000	
the EE Act 80,000		2. Contingencies &	
(2) under the proviso		Expenditure	
to section 37 of the Act		(1) Contingencies	
4. Contribution from		(a) House rent 29100	
the general account	85,000	(b) other items 17100	
5. Deposits	100	(2) Furniture &	
Adm. b. Advance received	2000	(a) furniture & apparatus	200
Amount brought forward	28419	(b) other items 200	
Total	54,277	(c) other items 200	

2696

20. 2. 4. 1945

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cf. 4303A. from the D.P.P. of 18. 11. 44-45
2. 1. 45.

Budget Estimate - 1945-46 - Elementary
20. Fund - D.P.P. Board Planned

The D.P.P. has forwarded with his remarks the revised estimate for 1944-45 and the budget estimate for 1945-46 of the Elementary 20. Fund under the control of the D.P.P. Board Planned. The estimates are examined below.

2. Revised Estimate - 1944-45

11/19
1) 20. Tax It is observed that the Board has been asked to refund a sum of Rs 22757 being the excess adjustment of est. tax made in 1943-44. Either the credit under est. tax shd be reduced by Rs 21757 or the refund shd be shown separately.

11/20
2) Govt grant under "Receipt - Capital" It is not clear what this credit represents. As pointed out by the D.P.P. the amount taken credit for both in the revised estimate and in the budget estimate shd be omitted.

3) Expenditure The increase in expenditure under "Ordinary" is due to the grant of dearness allowance to teachers or enhanced rates from 1.6.44 or the increase of Govt. The sanction of the D.P.P. may be necessary if the actual expenditure under "Contingencies & Equipment" and "Repairs to Buildings" exceeds the budget allowance.

3. Budget Estimate - 1945-46

11/20
1) Govt contribution under section 33 of the EF Act The D.P.P. Board is receiving contribution under in respect of est. tax to be collected at 3 1/2 paise in the shape of land revenue. If the tax income from the tax at 12 paise can be estimated as Rs 2.68 lakh

Capital

24
Amount transferred from ordy 28419
Total capital 28419
Total ordy & capital 582696
Total after taking into account the deficit opening balance 576578

27/1/45
3. 1. 45

3. Repairs to buildings 7350
4. Interest on & repayment of debt 13070
5. Deposit 100
6. Arrears receivable 2000
Total ordy capital 621860

1. Land & buildings 20000
2. Equipment
(1) Furniture & apparatus 6250
(2) Library books & maps 1969
(3) Other items 200
Total capital 28419
Total ordy capital 650279
Closing balance - 73701 (deficit)

4. 4. 45
4/1/45

lately, the contribution from Govt. fund will be only about Rs 72000. Further it is not clear that the refund of the excess cost of Rs 21757 will affect the contribution. For the present the contribution may be fixed at Rs 70,000.

There is a proposal to sanction contribution in respect of est. tax levied at 3 3/4 paise in the rate of land revenue in rural areas. The St. Bd. members will be benefited by the proposal to an extent of Rs 11,000. "Govt. contribution"

The total credit under ~~est. tax~~ may be fixed provisionally at Rs 80,000.

(2) Govt. contribution under the proviso to section 37 of the Act. As pointed out by the Director the amount taken credit for est. tax raised from Rs 1,45,550 to Rs 1,46,856.

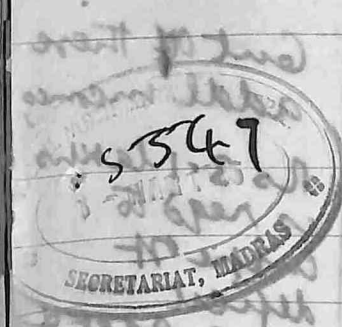
(3) Subsidy for dearness allowance credit has been taken for a subsidy of Rs 81,050 paid from Govt. fund towards the cost of dearness allowance to teachers which works out to Rs 1,62,840.

(4) The need for the expenditure proposed under the different heads has been explained by the President.

4. The budget as framed by the Council closes with a balance of Rs 100. With reference to alterations suggested above there will be a deficit of Rs 17,551. How the deficit should be met is discussed below.

5. The rate of est. tax levied in the area of the St. Board has been raised from 8 to 12 paise in the rate of land revenue with effect from 1.7.46. The question for consideration is whether the tax should be raised further. One paise of tax will bring in an additional income of Rs 22,000 a year & Rs 16000 in the first year. The new

para 4 p 36 of (A)



EXP. H 10.0.4803 A/45-1
3/3/46

connection with the recorded in the last year budget for 1945-46 was that the tax should not be raised beyond 12 paise as the income from an acre of land was Rs 100. For orders

6. The possibility of increasing the contribution from the general fund may also be explored. No definite order has been issued that the ability of the general fund to make a larger contribution can be known definitely only towards the end of March 1946.

7. If the rate of est. tax is not to be enhanced & if no increased contribution is forthcoming from the general fund, it appears that the subsidy for dearness allowance should be paid revised from Rs 81,050 to Rs 98,701 to avoid a deficit in the budget.

8. It is further may be for remarks.

2.3.46 L.A. Fair.

L.A. Dept

Please see para 9 at p 3 of and para 18 at p 7 of the file and also para 6 of the L.A. Dept note above. In view of the financial position of the Board, on the basis of the RB for 1945-46 as revised, the question of increasing the contribution from the Genl. Acct. to the Edu. Acct. can be decided only after orders have been issued on the measures under the consideration of the Govt. to augment the resources of local bodies. No commitment can be made at present to increase the contribution. With these remarks the file may be passed on to the Finance Dept.

12/3/46 The contribution taken credit for in the Edu. Acct. budget

in the A.E. for 1944-45 as well as in the B.E. for 1945-46 viz Rs 60,000 is the same as that provided for in the gl. fund budget of the St Bd. The B.E. of the St Bd. for 1945-46 as revised is closes with a large deficit under the gl. Acct - only. The St Bd. is however likely to get the following additional income in 1945-46 under the gl. Acct - if all the measures now under the consideration of the Govt. to augment the resources of dt. bds. are carried through.

(1) Area toll compensation amount out of the total sum of Rs 74 lakhs proposed for payment	Rs (in lakhs) 3.5
(2) Income due to the proposed increase in the rate of land cess by 6 pice	1.0
(3) 2 p.c. additional stamp duty on transfers of immovable property and the net income from the entertainment tax	Not known at present.

The additional contribution ~~over~~ the (over and above the contribution already provided by the Bd) necessary to enable the St Bd. to avoid a deficit in the Ely. Edm. budget in 1945-46 without the Govt. grant is Rs 98,701. It is not possible to state now whether the St Bd. can afford to pay this entire additional contribution in 1945-46 from its gl. fund to the Ely. Edm. fund. The question can be settled in July 1945 when the actual opening balance of the St Bd. for 1945-46 and an accurate estimate of the St Bd.'s additional income from the proposed additional sources of revenue will be known. Meanwhile in order to finance the expenditure under the Ely. Edm. Acct. the St Bd. may be asked tentatively to increase the contribution provided in the B.E. for 1945-46 from the gl. Acct. to the Ely. Edm. Acct. by Rs 25,000 and told that this sum may be paid from the additional income which will accrue to the Bd. in 1945-46 under the measures which are now under the consideration of the Govt. to augment the resources of dt. bds. and on which orders will be issued early in 1945-46.

RM
18.3.45
Seen
S & P A

Inc
25/3/45
S & P. H.

Out of these addl income, Rs 3.1 lakhs is reqd to wipe off deficit in genl Acct & to provide minimum closing balance and Rs 1 lakh for improve addl allotment for roads including of village roads.

RM
18.3.45

A
RM
18.3.45

L. A. Secy. 5547-
1. C. A. R. 24
20.3.45



* K'm p. 4 above
15.11.1945

A'm p. 4 above

L.A. Secy. 5547-
note in margin
on p. 4 above.

Rs 60,000 - Non p. 13 of
+ 25,000
Rs 85,000

from the note of the L.A. Dept. above it is desired that the general fund can at present contribute ^{to the E.F. fund} only a sum of Rs 25,000 over & above the sum provided for in the budget of the latter fund. 2. The circumstances a subsidy of Rs 73,701 may have to be paid from Govt. funds toward the cost of dearness allowance in 1945-46. The actual subsidy payable ~~is~~ may however be determined in July 1945 on receipt of figures regarding the closing balance on 31.3.45 and also after taking into account the additional contribution if payable for the period from 1.6.44 to 31.3.45. The file may be sent to the Finance Dept. for remarks.

22.3.45
22.3.45

24.3.45

Fin. Secy
Pw. (Exp. B.)

The Dt. Board, Ramnad, will get an income of about Rs. 3.5 lakhs out of the sum of Rs. 74 lakhs to be paid to local bodies in 1945-46 on account of area toll compensation. It will also get ^{an addl. from} income under the ~~addl.~~ other sources of revenue mentioned in items (2) & (3) on p. 4 above. The L.A. Dept. have agreed to an increase ^(only Rs. 25,000 tentatively) in the contribution to be made from the Genl. funds to the Ely. Edm. fund, as the income from area toll compensation etc. will be required to wipe off ^{the} deficit in the Genl. Acct. and ^{for} improvement of village roads. Allowance for the contribution of Rs. 85,000 agreed to in L.A.

the Ely. Edn. Fund acct. is expected to close in 1945-6 with a deficit of Rs. 73,701. As this deficit is caused by the grant of dear-ness to Ely. School teachers etc., at Govt. rates, the E.P.H. dept. have noted that a subsidy of Rs. 73,701 may have to be given to the Dt. Board in 1945-6 and that the actual ^{amount} ~~subsidy~~ to be given may be determined in July 1945.

2. ~~Before~~ It is subd. that the sum of Rs. 3.5 lakhs (approximate) which will be paid as ^{to the additional income from other sources} ~~compensation~~ should first be utilized towards wiping off the deficit in the Genl. & Ely. Edn. accounts and only the ~~surplus~~ ^{amount left}, if any, should be devoted for ^{new items of such as improvements to} ~~expenditure on~~ village roads, etc. It does not appear justifiable to provide for increased expenditure on village roads, when the Dt. Board has a deficit. The Dt. Board will get income from ~~other addl. sources of revenue now under consideration~~. The Dt. Board will have to increase ~~its contribution from the Genl. Fund~~ ^(to the Ely. Edn. fund) by Rs. 73,701 so as to avoid a deficit in the E.E. fund; and this appears possible from the figures given on p. 4 above. (E.P.H. have noted that the edn. tax, which was raised with effect from 1-7-1944 from 8 to 12 pias in the mplee of land revenue, need not be raised further).

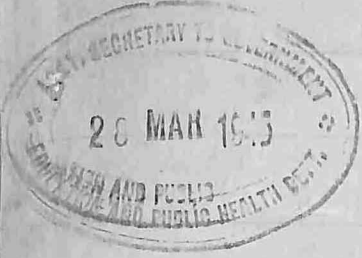
3. As the actual contribution to be made from the Genl. funds to the Ely. Edn. Fund can

note of income on p. 5 above.
 Rs. 1,62,540-11
 on p. 5 above.
 p. 5 above.

item (1) at 'Kon' p. 4 above.

27.3.45 X

para-5 on p. 12-3 above.



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8507
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 L.A. 8507-12
 12.4.45

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can be determined only about July 1945, when an accurate estimate of the Dt. Bd.'s addl. income from all the sources of revenue referred to on p. 4 above will be known, the proposal of L.A. at 'A' on p. 4 above may be accepted in full. The question of giving a Govt. subsidy may be considered, if necessary, in July 1945.

4. The case may be returned to E.P.H.
 27/3/45. 27.3.45. E.P.H.

27.3.45
 2.4.45
 3.4.45
 4.4.45
 5/4/45 L.A.

(Previous notes of this Dept. at pages 3-4 above.)
 Portion marked X on p. 6 and Y on p. 7 of the Finance Dept. note above and the draft order below may be perused and the file returned to the E.P.H. Dept. w.o.



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 6.4.45
 11.4.45
 12/4/45
 12.4.45

AL $\frac{W}{m^2}$

3. 10. 1941

1/11/19

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