C. Ad
&
Supt

Sectt. II-27—39,004—24-10-44.

E&P. H (1945) Department.

Ms. SERIES.

24

G.O. No.	615 Edn.
Dated	23-4-45

Order on pp 27-30 CF

[Despatch Abstract.]

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

::::::::::

Back Papers.

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

Further Papers.

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

R.P.NO.20-B-3/44-45.

01793

Office of the
Director of Public Instruction,
Madras, 10--1---1945.

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

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

REF: Letter R.O.C.No.23167-E-2/44, dated 5-12-44 of the President, District Board, Coimbatore.

2

13 [illegible]

Submitted.

2. Details for the provisions made in the revised estimates for 1944-45 and in the Budget Estimate for 1945-46 are given in the statements appended to the Budget.

4/15-2-45 infra

R

3. The budget for 1944-45 was expected to open with Rs.44,269/- and to avoid the closing of the budget with a deficit, a subsidy of Rs.33,720/- was sanctioned in G.O.No.1323 Edn., dated 11-9-1944. The budget actually opened with a balance of Rs.1,04,501 and is expected to close with a balance of Rs.21,694/- The question of recovering the subsidy in full or a part thereof may be considered.

[illegible] 1945-46

4. Revised Estimate 1944-45:

(i) The credit taken for Rs.86,200/- as Government Grant under section 37 of the Act may be permitted to stand, subject to revision with reference to the actual amount payable.

(ii) The Board should obtain separately, the sanction of the Director for the provision of Rs. 600/- under 'ordinary - Advances recoverable' as against no provision made in the sanctioned budget, with reference to G.O.No.139 Edn., dated 29-1-1942.

[illegible] expenditure through [illegible] charges

(iii) The sanction of Government should be obtained for the excess over the sanctioned budget under "expenditure - capital - Lands and buildings". The diversion of the provision of Rs.1,500/- made in the budget for the supply of furniture and equipment cannot be justified, as many of the schools are poorly equipped.

5. Budget Estimate for 1945-46:

(i) The credit taken for Rs.86,200/- as Government grant under sections 37 of the Act is liable to revision, with reference to the amount of education tax that may be collected and adjusted to the credit of the fund at the old rate during 1944-45.

(ii) The credit taken for Rs.79,396/- as contribution from general funds should be raised and a liberal contribution made, as in previous years, especially as the budget closes with a deficit of Rs.1,60,150/-

(iii) The credit taken for Rs.44,960/-as Government subsidy for payment of dearness allowance may be allowed to stand, subject to orders of Government.

(iv) The provision under "staff- Travelling allowances to teachers" should be raised and some provision made under "capital - Equipment" in view of the remarks below.

6. The accommodation provided for 163 boys' schools and 7 girls' schools is inadequate or unsuitable. The Board may be advised to secure rented buildings more suitable for school purposes.

7. Additional teachers are required in 7 girls' Sch one for each, for which no provision has been made in the budg It is reported that teachers are not paid leave salary admissible under the rules. The President's attention may kindly b

invited

: 2 :

12 DEC 1944

invited to G.O.No.1321 Edn. dated 18-7-1940. It ~~kk~~ is also reported that teachers transferred on public grounds are not paid their transit travelling allowances. Vacancies created by teachers' absence on leave should be filled in more promptly.

8. In about 200 schools for boys and in 8 schools for girls the supply of furniture and equipment is poor, and in many cases even the minimum requirements are reported to be lacking.

9. Time scales of pay are in force and dearness allowance is paid.

Gadoba

for DIRECTOR OF PUBLIC INSTRUCTION.

To

The Secretary to Government,
Education and Public Health Department.

RVR 10/1/-

Sd
10/1

-160150
6261
33720
4450
44960
249541

19226
234004
253230
3689

86200
79939
6261

127449
108223
19226
6261
12965
21694
34659

Local Administration Department.

From
Sri V.K.Palanisami Gounder, M.L.A.,
President, District Board,
Coimbatore.

To
The Director of Public Instruction,
MADRAS

12 DEC 1944
Rp. 20. B3

Roc.No.23167-E2-44, d/5-12-44.

Sir,

Sub: Budget Estimate - Elementary Education Fund - 1945-46 Coimbatore District Board - Submitted.
Ref: Your letter C.No.3634-B-44 d/9-10-44.

I forward herewith two advance copies of the Budget Estimate of the Elementary Education Fund of the Coimbatore District Board for the year 1945-46 in the ~~fa~~ form prescribed with summary and statement.

Full details in regard to each item of expenditure provided in the budget are furnished in the apendices.

Provision is made for repairs to buildings ~~to the~~ belonging to District Board and also for rent-free buildings.

Copies of the Dt.Board Resolution approving the budget will be forwarded separately.

enclosed

N Kalyanasundaram 11-12-44
for President, District Board.

nv/7-12.

4

5

4

PROCEEDINGS OF THE COIMBATORE DISTRICT BOARD.
Dated 19-12-44.

Read:

Draft revised budget estimate for 1944-45 and the budget estimate for 1945-46 of the Coimbatore District Board pertaining ~~x~~ to Elementary Education Funds.

D.B.Res.No. 1181.

APPROVED.

Sd. V.K.Palaniswami Gounder,
President, District Board.

/True extract/

M Kalyanasundaram 20/12/44
for President, Dt.Bd.

6

7

5

Abstract

Revised budget Estimate for 1944-45.

Particulars	Opening Balance	Receipts	Charges	Closing balance
1. Ordinary	104501	758345	841152	21694
2. Capital	--	7500	7500	-
	,104501	765845	848652	21694

Budget Estimate for 1945-46

Particulars	Opening Balance	Receipts	Charges	Closing balance
1. Ordinary	21694	754438	936282	-160150
2. Capital	-	3000	3000	-
	21694	757438	939282	-160150

Budget Estimate - 1945-46

Actuals 1943--44	Revised Estimate 1944-45	Head of Account	Budget for 1945---46	Remarks
1	2	3	4	5
		Receipts - Ordinary		
111490	104501	Opening balance	21694	
208920	235920	1. Education Tax	244920	+ 9000
		2. Fees and Penalties under Ele.Education Act		
	19	3. Income from investment	19	
4178	4000	4. School fees	4100	
		5 Endowments.		
		6. Contributions		
793	400	7. Other receipts	480	
		8. Government Grant		
71888	86200	1. Under Section 37 of Ele.Education Act	86200	
297363	297363	2. Under Proviso to Sec. 37 of Ele.Education Act	297363	
		3. Prevocation subjects. Loan from Provincial funds		
	33720	4. for Dearness Allowance	44960	
115000	108223	9. Contribution from General Accounts	79396	
		(a) For payment of temporary allowance.		
		(b) for other purposes Do towards deficiet on 31-2-42		
		10. Investment realised.		
10	--	11. Advances recovered.		
		Deduct - Refunds		
		Deduct - Amount		
3542	7500	12. Transferred to Capital	3000	
694610	758345	Total	754438	

21500 WS
27000

17500
78750

102712
194651
297363
210146
101923

8212

26694
18226
45120

1	2	3	4	5
		Receipts - Capital		
		1. Government Grants.		
		2. Endowments and contribution		
	~~7500~~	3. Loans		
3542	7500	4. Contribution from General Account Ordinary.	3000	
		5. Investment realised		
		6. Add-amount transferred from Ordinary		
3542	7500	Totall	3000	
809642	870346	Grand total including balance.	779132	
		Expenditure - Ordinary.		
		1. Staff		
~~781~~ 781	~~1000~~ 1000	Salaries and Allowance Dt. Board Educational Officer	~~1620~~ 1620	
176	200	Contribution for pension and leave allowance	330	
47	250	Travelling allowance and contingencies	200	
602083	706000 +	Masters	808660	
		Prevocational Instructor		
13462	13700	Clerks and servants	15350	
		Education Tax charges		
25999	33960	Contribution to Provident fund	34400	
41	500	Travelling allowance	500	
770	1500	Gratuity	1000	
		Stipend for teachers sent for training.		
		2. Contingencies & equipment		
		Contingencies		
28652	29000	House rent	28380	
17844	25000	Other items	25300	
		Equipment.		
		Furniture and apparatus		
	500	Library books & Maps	500	
		Other items		
		Prevocational subjects		
		Adult Education		
		3. Prizes and scholarships	100	
2783	20000	4. Repairs and buildings.	10000	10000
		-do- rent-free buildings	1000	
2700	2700	5. Contribution to Panchayat	2700	
6242	6242	6. Interest on repayment of debt	6242	
		7. Investment made		
19	600	8. Advances recoverable		
701599	841152	Total	936282	+ 20240
		Expenditure-Capital		
3542	7500 ×	1. Land and buildings	3000	
		2. Equipment		
		1. Furniture & ~~xxxxxx~~ apparatus for Prevocational training		
		2. Library books & maps		

846774
60720
907494
848652
57

1	2	3	4	5
		3. Investment made		
		4. Other items		
3542	7500	Total	3000	
705141	848652	Total expenditre-ordinary & capital	939282	
104501	21694	Total closing balance	-160150	
809642	870346	Grand total including balance.	779132	

nv/

21694
19226
40920
40920

7200
33720

7

Coimbatore District B

Budget Estimate - 1945 -- 46

Explanatory Memorandum on the revised budget for 1944-45
the budget estimate for 1945-46 of the Elementary Education
fund of the Coimbatore District Board.

Revised Budget for 1944---45.

Rs 44,269/-

Opening Balance:

The budget for the current year was expected
open with a balance of Rs 71,284/- but it actually opened
with a balance of Rs 1,04,501/-. The increase in the ope
balance is mainly due to the reduction in expenditure und
salaries of masters, under house rent and other items caus
by amalgamation of schools and ~~office~~ other measures of economy
effected during the year.

Receipts:

Details of receipts for the amounts taken credi
of in the revised budget for 1944-45 are explained in Appen

Taxation:

The probable amount expected to be adjusted
of Education Tax in the current year is Rs 2,35,920/-.
includes a sum of Rs 27,000/- being the anticipated in
on account of the enhancement of the rate of levy of
tax from 12 pies to 14 pies in the rupee of the land c
for nine months from 1-7-1944, as sanctioned in G.O.
1323 Edn., d/11-9-44.

School fees and other receipts:

The school fees and other receipts taken
are based on the actual income realised so far and
anticipated receipts for remaining months.

Government Grants:

Credit has been taken for Rs 86,200/- to
statutory grant under section 37 of the Elementar
Act. This is with reference to G.O. No.614 Edn.
dated 28-4-43 wherein the normal income under th
calculated @ 4½ pies in the rupee of land cess

Credit has been taken for Rs 2,97,363/- u
proviso to section 37 of the Ele.Education Act, as t
usual subsidy sanctioned annually.

Rs 36,720/- has been taken credit of, also
special grant for the payment of dearness allowance f
9 months from 1-7-43 as sanctioned in G.O.No.Ms. 1323
dated 11-9-44.

Contribution from General Fund Account:

Credit is taken for a contribution of Rs 1
for the current year ~~and pending~~ with reference to th
District Board Resolution No.832, dated 20-10-44 acc
to which the contribution has to be re~~com~~mitted to act
allowing for the prescribed ~~for~~ minimum balance.

Expenditure.

Ordinary: Details of expenditure are ~~fix~~ gi

Staff:

1. Dt.Bd.Educational Officer:
the previous Dt.Board Educational Office
the current year, the office remained v
April to September 1944 when the new D
Officer took charge. Hence there is
under this ~~Board~~ head

Masters:

The expenditure under t

1 ms to Rs 7,06,000/- which includes a sum of Rs 2,02,600/-
being the provision for the payment of dearness allowance at
full rates

3. Clerks and servants:

In addition to the usual expenditure under this head,
salary for a Superintendent for a period of 5 months from
April 1944 when these was no Dt.Board Educational Officer
has also been provided.

CAPITAL

Lands & Buildings:

A sum of Rs 7500/- has been provided under this head for acquisition of a site for the Bd.Ele. school at Vettaikaranpudur. The provision for this was being carried from year to year and owing to delay in acquisition, the expenditure could not be incurred in 43-44. Now that the acquisition is nearing compeletion and awards shortly to be passed the requisite amount is provided.

losing Balance:

The total ordinary expenditure provided for is
8,41,152/- against Rs 8,46,774/- provided in the original
stimate. These has been no marked difference requiring
xplanation. After providing for all the necessary items, the
udget, as revised, is expected to close with a balance of
21,694/-.

BUDGET ESTIMATE FOR 1945-46

The budget of the ensuing year is expected to open with
alance of Rs 21,694/-.

ipts:

The details of receipts are furnished in Appendix 3.

ion:

The education tax taken credit of is Rs 2,44,920/- which
s the anticipated increase of Rs 36,000/- on account of
ancement of the rate of Education Tax from 12 pies to
pies in the rupee of the land cess, for twelve months,
sanctioned in G.O.No.1323 Edn dated 11-9-44.

chool fees & other receipts:

The school fees and other receipts taken credit of are
ased on the average receipts under this head for three years.

overnment Grants:

Credit has beentaken for the following amounts:-

) Rs 86,200/- under section 37 of the Ele.Education Act as ~~ex~~
fixed in G.O.No.614 Edn and P.H., dated 28-4-43.

) Rs 2,97,363/- under the proviso to section 37 of the
Elementary Education xx Act, as the usual annual subsidy.

) Rs 44,960/- for the payment of dearness allowance for
12 months as per G.O.No Mis. 1323, Edn. dated 11-9-44.

ntri on from General Fund Account:

,396/- being the prescribed contribution payable
neral Fund Account is provided.

Expenditure

f expenditure are shown in Appendix 4.

Board Educational Officer : Provision
thw hole year for the salary etc. of the
nal Officer.

---

2. Masters: Provision has been made for the payment
dearness allowance to the establishment in the Elementar
schools, which alone comes to Rs 2,30,000/- and above.
Necessary provision has also been made for the payme of
increments to the teachers during the year.

3. Repairs to buildings: - Only a sum of Rs 10,000/- has been provided for the repairs to the existing Board Buildings and Rs 1000/- for repairs to rent-free building.

4. Interest on and repayment of debt:- A sum of Rs 6,242/- is provided for the interest on and repayment of the annuity in respect of loan of Rs 50,000/- given to the Board in G.O. Memo. No.22827-A-10, dated 5-11-1941.

Capital:

A sum of Rs 3,000/- is provided for acquisition of sit
for school building and for payment of cost of buildings
purchased. This is the minimum provision required for
emergant cases.

Closing Balance:

The ordinary expenditure provided for is Rs 9,3
as against the ordinary receipts x of Rs 7,54,438. In
the opening balance, the budget is expected to close
minus balance of Rs 1,60,150/-. The deficit is no dou
and cannot be helped.

GENERAL

The rate of Education Tax in the District has
unprecedented increase in the last two years.xx The r
14 pies in the rupee of the land cess, with effect f
fasli 1354 and any more increase will not be justifi

The contribution from the General fund accou
all along been very leberal and much more than the
prescribed and especially for the current year.

The services under the general funds need
provision especially for the up-keep of the roads
not therefore be reasonable to draw in the general
replinish the Education funds which should natur
other forms of support.

In the circumstances, the only course open is
the Government should come to the rescue of the Boar
suggested by me last year, it is high time the Govern
consider the desirablity of the cancelling the Amendmen
Section 37 of the Elementary Educational Act which took
away the obligation on the part of the Government to c
bute an amount equivalant to the proceeds of the Educa
Tax collected. If this is done, the x income under se
of the Elementary Education Act will be Rs 2,00,000/- an
which will be enough to place the Elementary xxx Educa
funds in a satisfactory condition. If however the can
tion of the retrograde amendment made without due cons
ation to the needs of the Elementary education would r
xxxx possible immediately, Government may at least con
the desirability of compensating the Board to the ext
the difference between the actual tax collect and
contribution payable under the existing provi

NUMBER OF SCHOOLS HAVING THE HIGHEST CLASS

--

	8th,	7th,	6th,	4th, 4	3rd,	2nd,	Ist and 5th
ber of schools on the date of submis- of budget.	45	1	-	5282 2	3	1	2 598
						Total	652

2. Number of schools proposed to be opended during the year. nil

Total number of teachers employed in all the schools under the managements of local body on the date of submission of budget, the scales of pay in force and the number of teachers in eaach scale

1. Secondary grade 25-2/2-45	-- 147
2. Higher Ele.Grade 20-1/2-24-2/2-30	-- 1564
3. Lower Ele.grade 15-1/2-20	-- 140
Total	1851

Number of additional teachers proposed to be employed in existing schools Nil

Number of schools to be opended newly during the ensuing year and their scale of pay nil

e pay of the teachers is proposed to be d, the total number of teachers whose pay fected showing the proposed scales the extra-provision made for the Nil

----

APPENDIX I

Revised budget for the year 1944-45.

----

pts:

ion @ 12 pies in the rupee 208920

x

increase @ 0-1-2 pies in the nctioned in G.O.No.1323 Edn 9-44 for 9 months from 1-7-44. 27000 235920

come from Investment:

Edward ~~XXXX~~ VII Memorial Fund Kangayam 19

chool fees:

mount realised for 6 months from 1-4-44 1961-13--6

nticipated income for the remaining 6 months of the year -- 2038--2--6

4000--0--0 4000

er receipts:

ount realised for 6 months from 1-4-44 201--3--0

cipated income for the remaining 6 months he year -- 198-13--0

400-0---0 4000

Grants:

Section 37 of the Ele.Edn.Act 86200

Provision to Section 37 of the tion Act -- 297363

ment of Dearness allowance as

(c) For payment of Dearness allowance as per G.O.Ms.No.1323 Edn., dated 11-9-44 for 9 months		33720	
		417283	~~417283~~
6. Contribution from General Account: Actual deficit in the minimum balance			108223

APPENDIX II

Details of Expenditure.

1. Staff:

Salaries of the Dt.Bd.Educational Officer.

For April '44 - Pay	104--0--		
-do- Dearness allowance	11--0--0		
Contribution for pension and leave salary -	27-14--0		
	142-14--0	142-14--0	
For 6 months from October '44			
Pay --	75--0--0		
Officiating pay	13--0--0		
Increment	9--0--0		
Special pay	25--0--0		
Dearness allowance	13--0--0		
	125--0--0 x 6	810--0--0	
Contribution for pension and leave salary @ 1/9 of the pay		163--0--0	
Miscellaneous items --		84--2 -0	1200
Travelling allowance			250

2. Masters:

Expenditure upto September '44 including pay of Prevocational instructors ~~and~~ Dearness allowance Pay Rs 213088-14--0 D.A. 88815--4--0	301904--2--0	
Probable expenditure for the remaining period of 6 months @ 50% of the estimate for 1945-46. Pay Rs 290548 Dearness allowance - 113832	404380--0-0	
	706284--2--0	706000

202647

3. Clerks and servants:

Pay of peons etc. in Ele.schools clerical Clerical ~~etc.~~ staff working in the Ele.Education section - as per details furnished in the budget for ~~1944~~-1945-46 ---	4956	
----	8231	
	13187	
Pay of Superintendent who was in charge of the section for 5 months from 1-4-44 @ Rs ~~..~~ 82	410	
Contribution to leave salary at 1/8	51	
-do- to Provident Fund at 1/16	25	
	13673 or	13700
4. Contribution to Provident Fund		33960
5. Travelling allowance: lum-sum provision		800
6. Gratuity.		
Expenditure upto September 1944	651-8-0	
-do- for the remaining 6 months	848-8-0	
	1500-0-0	1500

1851 x 1095

201610

926

202184

7. Contingencies and Equipment:			
House rent:	Expenditure upto September '44	14158--7--0	
	Anticipated for the remaining 6 months -	14841--9--0	
		29000--0--0	29000
Other items:	Expenditure upto September '44	9271-11--0	
	Anticipated for the remaining 6 months -	15728--5--0	
		25000--0--0	25000

FURNITURE AND APPARATUS

500

8. Repairs to buildings:			
	For buildings owned by the Board	19000	
	For rent-free buildings	1000	20000
9. Contribution to Panchayat Board, Valparai Panchayat Board			2700
10. Interest on repayment of debt			6242
11. Advances Recoverable - Permanent allowance payable to the Higher Elementary schools			600

Capital

1. Yearly instalment payable to the Revenue Department towards cost of a building purchased for school purposes at Anamalai --	556	
2. Cost of land to be acquired at Odayakulam for the Vettakaranpudur school	6944	7500

APPENDIX III

Budget Estimate for 1945-46

[illegible]

Details of Receipts:

1. Education Tax:				
Usual collection @ 12 pies in the rupee			208920	
Anticipated increase A @ 0-1-2 pies as sanctioned in G.O.No.Ms. 1323 Edn. 11-9-44			36000	244920
2. Income from Investment:				
Edward VII Memorial Fund, Kangayam-Interest			19	19
3. School Fees:				
1942-43	--	--	4229	
1943-44	--	--	4178	
1944-45	Revised	--	4000	
			12407	
		Average	4135	4100
4. Other receipts:				
1942-43		--	321	
1943444		--	793	
1944-45	Revised	--	400	
			1514	
		Average	478	480
5. Govt. Grants:				
Under Section 37 of the Ele.Edun.Act				86200
Under the Proviso to Sec.37 of the Ele.Edn.Act				[illegible]
For payment of Dearness allowance for 12 months as sanctioned in G.O.No.Ms. 1323 Edn. d/11-9-44.				44960
				[illegible]

6. Contribution from General Accounts:				
As per G.O.No.2021 Edn. & P.H., Dated 10-9-34 - minimum				79396

APPENDIX IV

Details of Expenditure:

1. Staff:				
Salaries of Dt.Bd.Educational Officer.				
Pay	Rs 75--0--0			
Officiating pay	13--0--0			
Increment	9--0--0			
Spetial Pay	25--0--0			
Dearness allowance	13--0--0			
	135--0--0 x 12 =	1620		
Contribution for pension @ 1/9 of the salary	-	163		
-do- for leave salary @ 1/9		163		
		1946	or	1950
Travelling allowance - lump-sum				200
2. Masters				
As per statement - 45891 x 12	=	550692		
Salaries of Prevocational Instructors 655 x 12		7860		
Leave salary @ 2½ %		13966		
Provision for increment		8470		
Dearness allowance @ full rates				
1851 teachers	18702			
27 Full time Prevocational Instructors	270			
	18972 x 12 =	227667 808662		808660
3. Clerks and Servants:				
As per Statement 333 x 12	3996			
Dearness allowance peons 26 x 10 x 12	3120			
1. Upper Division clerk @ 63 for 12 months	756			
9 Lower division clerks @ 41-10-8 for 12 months	4500			
Leave salary @ 1/8	657			
Provident Fund Contribution @ 1/16	328--8--0			
Dearness allowance	1560			
1 attender @ 25-13-0	309-12-0			
Dearness allowance	120--0--0			
	8231--4--0			
	15347--4 -0			15350
4. Contribution to Provident Fund: 2866 x 12		34392	or	34400
5. Travelling Allowance - Lump sum				500
6. Gratuity - lum-sum				1000
7. House rent.				
As per statement 2288 x 12		27456		
Prevocational building 77 x 12		924		
		28380		28380

228000 in round figures

8. Other ~~ixx=~~ Items:		
X Fixed ~~mantkinmagisms~~ contingencies as per statement 914 x 12	10968	
Meony order Commission 800 x 12	9600	
Conductress as pay & Dearness allowance 123 x 12	1476	
Lump-~~sam~~ sum provision		
Printing including forms	1500	
Postage	1500	
Miscellaneous	250	
	25294	25300
9. Equipment - Books and Maps		500
10. Prizes and scholarships		100
11. Repairs to buildings		
For buildings owned by the Board	10000	
For rent free buildings	1000	11000
12. Contribution to Panchayat Boards.		
Valparai Panchayat Board		2700
13. Interest on repayment of debt		6242
Capital		
1. Yearly instalment payable to the Revenue Department towards the cost of a building purchased for school purposes at Anamalai	556	
2. Cost of land to ~~bexacquired~~ be acquired for Vettaikaranpudur school at Odayakulam	2444	
	3000,	3000

S.Nos.	Number of teachers				Number of schools	Name of Taluk	Salaries of masters.	Dearness allowance	Clerks & Servants	Dearness allowance	Provident Fund contribution	Fixed contingencies	Money Order commission	Conductresses	Dearness allowance	House Rent	Increment.	Remarks.
	Sec. Grade	Hr. Ele. Grade	Lower Ele. Grade	Total														
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
1	7	100	13	120	45	Avanashi	2964	1209	38	30	185	61	50	13	20	116		
2.	15	111	15	141	41	Bhavani	3477	1428	38	30	217	62	60	-	-	100		
3	28	258	22	308	70	Coimbatore	7778	3110	66	50	486	126	125	-	-	362		
4	5	85	12	102	51	Dharapuram	2533	1033	-	-	158	63	40	-	-	217		
5	19	162	4	185	58	Erode	4485	1865	50	40	280	86	75	-	-	247		
6	24	199	27	250	87	Gobichettipalayam	6186	2541	52	40	386	123	110	5	10	250		
7	13	114	7	134	52	Kollegal	3587	1343	22	20	224	72	75	15	30	193		
8	9	164	21	194	77	Palladam	4704	1995	12	10	294	104	90	10	20	151		
9	15	181	6	202	73	Pollachi	5037	2035	55	40	315	99	85	-	-	330		
10	11	133	5	149	67	Udamalpet	3710	1483	-	-	232	82	65	-	-	216		
11	1	57	8	66	31	Muhammadan Schools	1430	660	-	-	89	36	25	-	-	106		
	147	1564	140	1851	652		45891	18702	333	~~2866~~ 260	~~914~~ 2866	~~260~~ 914	800	43	80	2288	8470	

nv/7-12

26

30/28/4

15 27

Edn. ~~D.P.I.~~ Deptt

11 J

Budget Estimate - 1945-46 Elementary Edn. Fund - Dt. Board Coimbatore - Orders passed.

Ref. 1793 A. from the D.P.I., R.Dis. 20 B-1 of 44-45 of 10.1.45.

Order MS 615 Edn of 23.4.1945

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

pp 7-9 cf

Init

E.E.I.

2. Revised Estimate for 1944-45 (1) Govt. contribution under section 37 of ~~the~~ Madras E.E. Act 1920. The credit taken under this head shd. be reduced from Rs 86,200 to Rs ~~81750~~ ~~79,931~~ 79939 with reference to G.O. No 905 Edn. ~~G.O. 905~~ 13-6-44 and G.O. No ~~3/13-6-44 and~~ 304 Edn. of 2.3.45.

81751
1812
79939

N.r.pury

86200
79931
6261

(2) Contribution from the general funds. ~~The Govt. permit~~ The Dt. Board ~~to reduce the contribution due from the general funds to the E.E. fund in 1944-45 from~~ should contribute a sum of Rs 1,27,445 instead of Rs 2,10,146, as in the appd. budget ~~the amount appd. in the sanctioned budget to Rs 1,27,449. The credit taken in the revised estimate shd. be raised from Rs 1,08,223 to Rs 1,27,449.~~

pp 22-24 NF

(3) Subsidy for dearness allowance

N.r.pury

The principle of G.O. 1593 Edn. of 18.7.44 i.e. that subsidy paid from Prov. funds to local

local bodies towards the payment of dearness allowance to their employees shd. be limited to the extent to which the local body concerned is unable to meet the expenditure ~~involved~~ from its own resources. It is now observed that there is sufficient surplus in the E.E. fund account to meet the cost of dearness allowance to teachers. In the circumstances the Govt. direct that the subsidy of Rs 33720 paid in Govt. 1323/~~1324~~ Edn. of 11.9.44 be recovered from the Dt. Board. The President shd. refund the amount into the Treasury and report the fact to Govt.

(4) The sanction of Govt. shd. ~~be obtained~~ to the excess expenditure under 'capital' as required by the rules issued with ~~Govt.~~ 1392 Edn. of 27.1.42. | 2 N.F. Not [illegible]

3. Budget Estimate - 1945-46

(1) Govt. contribution under section 37 of the Act. The credit taken under this head shd. be reduced from Rs 86,200 to Rs 81,750 with reference to Govt. 304 Edn. of 2.3.45. Not [illegible]

(2) Contribution from the general fund. The credit ~~[illegible]~~ taken for the contribution from the general fund shd. be raised from Rs 79,400 to Rs 3,13,400.

2 34 000
79396
| 4 N.F. 313,396

(3) Subsidy

(3) Subsidy for dearness allowance. The credit of taken for a subsidy of Rs 44960 from Provl. funds towards the grant of dearness allowance to teachers shd. be deleted.

4. An extract from the remarks of the D.I. in paras 6 to 8 of his note read above is forwarded to the O.B. for information & necessary action.

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

7.4.45

5.4.45

9.4.45

To,
The O.B. Coimbatore (extract)
The D.I.
The Ex. of L.F.
The A.G. deptt.

Desp'd - with encl. R.S. 23.4.

9-7

19157

3724
19226

12744
10822
19226

Annexure

Receipts	Rs
Opening balance as revised	34659 ~~33700~~
Ordinary	
1. Dt. tax	2,44,920
2. Income from investment	19
3. School fees	4400
4. Other receipts	480
5. Govt. contribution	
(1) under section 37 of the E.E. Act	81750 ~~79000~~
(2) under the proviso to section 37 [illegible]	297,363

Charges	Rs
Ordinary	
1. Staff	
(1) Salaries & allces.	
(a) [illegible]	2150
(b) Masters	8,08,660
(c) Clerks & servants	15,350
(2) Contribution to Provident fund	34,400

30

	Rs
6. Contribution from the general accounts	3,13,400
	211 9,42,932
Others	
Refund of subsidy for [illegible]	33,720
Amount transfd. to capital	3000
Total ordy	9,05,312
Capital	
Amount transf. from ordy	3000
Total capital	3000
Total ordy & capital	9,08,312
Grand total including opening balance	9,42,971

(3) Travelling allowance	500
(4) ~~Travelling~~ Gratuity	1000
2. Contingencies & Equipment	
(1) Contingencies	
(a) House rent	28,380
(b) Other items	25,300
(2) Equipment	500
3. Prizes & Scholarships	100
4. Repairs to buildings	10,000
5. Contribution to [illegible]	2700
6. Interest on & repayment of debt	6242
Total ordy	9,36,282
Capital	
Land & buildings	3000
Total capital	3000
Total ordy & capital	9,39,282
closing balance	~~nil~~ 3689

2.6.45

5.6.45

2.4.45

902862
275
905312

275
931
3689

A

31

17

C.F. 22.

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

Local Administration DEPARTMENT

Received ________ Registered ________

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

From (Name) Sri V.K.Palaniswami Gounder, M.L.A.,
(Designation) President, District Board,
Post Box ________, (Station) Coimbatore.
Telegraphic Address ________

To

The Secretary to the Government of Madras,
Education & Public Health Department,
Madras.

34897

R.O.C.No.23167.E.1, dated 27 - 7 - 1945.
44.

Sir,

*Sub: Budget Estimate - 1945-46 - Elementary Education Fund - Local Bodies - financial review.
Ref: Government Memorandum No.22762-A/45.1.Edn., dated 10-7-1945.

......

I have the honour to state that the particulars called for by the Government in their Memorandum quoted above, will be furnished within a fortnight.

V.K. Palaniswami
28.7.45.
President, District Board.

crk/28-7.

Enclosures ________

____

____

Spare Copies ________

This may lie over till
25.8.45

10.8.45

6.8.45

3/5/46 G

32

Memo 34897A/1 30.8.45 Edn. 2814 Dept

Letter from the P.D.B. Coimbatore Roc. No. 23167 E1/44 of 27.7.45.

p/ 1 note

Elementary Edn. Fund – Grant of dearness allowance to teachers – deficit for 1945-46

21674
19226
40920
16261
24659

The P.D.B. Coimbatore is requested to expedite the report promised in his letter read above.

27.8.45 28.8.45 29.8.45

To

The P.D.B. Coimbatore ✓

Despd KM 1.9.45

A

~~37~~

C.F. 32.

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

LOCAL ADMINISTRATION DEPARTMENT.

Received ______ Registered ______

27 OCT 1945

From (Name) Sri V.K.Palaniswami Gounder,
(Designation) President, District Board.
Post Box ______, (Station) COIMBATORE.
Telegraphic Address ______

48756

To

The Secretary to Government,
Education & Public Health Department,
Madras.

Roc. No. 23167/E1/44, dated 20--10--1945.

Sir,

Sub: Budget - Elementary Education Funds - 1945-46 - Coimbatore District Board.
Ref: G.O.Ms.No.615 Edn., dated 23-4-45 and Govt.Memo.No.22762/A/45 Edn., dated 10-7-1945.

...

Enclosures ______
Spare Copies ______

(R) 27-30 ef

With reference to Government Memo. No.22762-A/45 Edn., dated 10-7-1945, I have to state as follows on the Budget of the Elementary Education funds for 1945-46 and revised estimate for 1944-45.

(1) Revised estimate 1944-45.:

The amount of contribution from the General account as provided in the revised estimate is only Rs.1,08,223/-. There is no reason why the District Board should contribute such a large sum as Rs.1,27,449/-. As already observed in the Explanatory Memorandum enclosed with my letter dated 5-12-44, the contribution from General funds has been limited to the actual deficit allowing for the prescribed minimum balance.

R/11 ef

2. Government observe that there is surplus in the Elementary Education budget and it should therefore be possible for the Board to refund the special grant of Rs.33,720/- paid with reference to G.O.No.1323 Edn., dated the 11th September 1944. Government have accordingly ordered the recovery of the amount. If the contribution payable from the General Account of the District Board is not enhanced as referred to above, but limited to the statutory amount of Rs.79,396/- only, there will be only heavy deficit instead of surplus of Rs.34,659/- in the Elementary Education account. The net deficit will be Rs.13,394/- even if the Government grant is taken into account. If the refund of this grant is to be made, the deficit will be further increased to Rs.47,114/-.

Not put up

Budget - 1945-46.

3. Moreover, since the orders on the revised budget are received only after the close of the year, the question of refund should necessarily be considered with reference to the position of 1945-46. If this position is analysed, it would be clear that the Elementary Education fund far from showing any tendency towards surplus is heading towards a heavy deficit. The budget as framed by the Board was expected to close with a deficit balance of Rs 1,60,150/-. But with reference to the orders of Government requiring the deletion of credit for grant towards dearness allowance (Rs 44,960) and the reduction in the Government contribution under section 37 of the Act (Rs 4450/-), the deficit is further increased to Rs 2,09,560/-. In their order No.P.1173 L.A., dated 28-5-45, Government have sanctioned dearness allowance to Local Fund servants at the ~~same~~ enhanced rate sanctioned in G.O.No.517 (Finannce) d/ 27-4-45.

Not put up

For the extra expenditure entailed by this alone, an additional sum of Rs 1,61,180/- will be required. There may also be need to increase the provision under salaries of teachers to meet the excess expenditure under increment and arrear claims not fully comprehended in the budget. Even if this is left out of account, the deficit will be Rs 3,70,740/-. Government have ordered that the contribution from General Funds should be increased from 79,396/- to Rs 3,13,400/-. Even this will not be sufficient as the provision for payment of enhanced dearness allowance also will have to be added.

4. However, the General Account of the District Board is not in a satisfactory condition. The budget (General Funds) as revised by Government is expected to close with a minus balance of Rs 95,627/-. The provision in the budget will have to be increased to meet the increased expenditure on account of enhancement of rates of dearness allowance and to meet the heavy cost of upkeep of roads consequent on the revision of the schedule of rates and the need for payment of heavy premiums on tenders. The resources of the Board cannot meet all these and also the deficit in the Elementary Educational Funds. So the question of refund of the special grant of Rs 33,720/- will have to be waived and Government will have to consider reasonably the question of paying either (1) the difference between the Education cess actually collected and the contribution paid under section 37 of the Madras Elementary Education Act or (2) the entire cost of dearness allowance to teachers. In any case the refund of the special grant given by Government will be a heavy strain on the Elementary Education Funds and has to be reconsidered.

5. The District Board has increased the rate of Education tax. But the Government have not accepted the liability to pay equivalent contribution though the removal of the liability was only a recent affair. Owing to the difficult conditions created by the war, the upkeep of roads has become very costly to speak of only one item of increased demand on District Board Funds. It will not be reasonable to starve one service to keep another going.

6. The actual opening balance on 1-4-45 was Rs 38,383/- as against Rs.21,694/- as shown in the budget estimate, i.e., an increase of ~~Rs 1,66xx~~ Rs 16,689/-.

7. As the District Board has been getting equivalent contribution under section 37 of the Act for the education tax collected at 4½ pies in the rupee of land tax even prior to the coming into force of the amended Act of 1941, this Board does not stand to get any additional income with reference to G.O.No.530 Edn., dated 6-4-45.

8. The additional expenditure to be incurred on the increased rate of dearness allowance not provided for in the budget for 1945-46 comes to Rs 1,61,180/-.

9. With reference to para 4 of G.O.No. Ms. 615 Edn., dated 23-4-45, it has been finally decided to grant leave salary to teachers according to eligibility and to pay ~~dearness~~ travelling allowance on transfer. In view of this an additional provision of Rs 3500/- under salaries of masters and Rs 1500/- under travelling allowance will have to be made.

(R) 27-3

10. The anticipated closing balance for 1945-46 with reference to the above figures will be Rs 3,59,051/-. In case the Government insists on the refund of the contribution paid for payment of dearness allowance to teachers, the deficit will be Rs 3,92,771/-.

11. A copy of D.B.Res.No. 449, dated 30-8-1945 is herein enclosed. In view of the above facts, I request that the Government will be pleased to (1) to waive the refund to Government of the subsidy of Rs 33,720/- paid in G.O.No.1323 Edn., dated 11-9-44, (2) not to insist on increasing the contribution from the General Account of this Board from 79,396/- as provided for in the Budget estimate to Rs 3,13,400/- as ordered by Government and (3) to grant subsidy from Provincial Funds to meet the anticipated deficit of Rs 3,59,051/-.

V. K. Palaniswamy

President, District Board. 24-10-45

nv/ 22.10.

PROCEEDINGS OF THE DISTRICT BOARD, COIMBATORE, DATED, 30--8--1945.

Read:

G.O.Ms.No.615 Edn., dated 23-4-45 passing orders on the revised estimate for 1944-45 and the budget estimate for 1945-46 of the Elementary Education Fund under the control of the Coimbatore District Board and office note dated 12-7-45 thereon stating that the Government may be addressed to waive the refund of the subsidy of Rs.33,720/- paid to meet the cost of Dearness allowance to the teachers for the reasons stated therein.

--

D.B.Res.No.449.

--

Recorded. Government be requested to waive the refund of the subsidy paid to meet the cost of dearness allowance to teachers.

Sd.V.K.Palaniswami Gounder,

(True extract) President, Dt.Bd.

24/20/11

822/20/11

Edn. and P.H. Dept.(A)

MEMORANDUM No. 34897 A-3 dated 19.11.45

Ele. Edn. Fund--Deficit for 1945-46.

Ref:- From the P.D.B., Coimbatore,
Roc.No.23167-F/44, dated
20-10-45.

p.3 CF

---

para 1, p3 CF

para 3, p4 CF

para 2(2) p27CF
+ para 3(2), p28 CF
of (R)

p4 NF

The P.D.B., Coimbatore, is informed that his proposal to limit the contribution from the general account to the E.E. Fund for 1944-45 and 1945-46 ~~should be limited~~ to Rs.1,08,223 and Rs.79,396 respectively, is not approved. The amounts already fixed in G.O.No.615-Edn., dated 23-4-45, viz., Rs.1,27,449 for 1944-45 and Rs.3,13,400 for 1945-46, should be ~~adjusted~~ credited to the E.E. Fund. Even then, the E.E.Fund account is expected to close with a deficit of Rs.1,05,821 at the end of 1945-46, without taking into account the subsidy of Rs.33,720, paid towards the dearness allowance for teachers, refundable to Govt.

28/

On an examination of the general finances of the District Board, it is observed that an additional contribution of about Rs.one lakh can be made to the E.E. Fund in the current year after the Board gets the additional revenue from land cess and stamp duty. The question of the exact amount of additional contribution to be paid and the refund of the subsidy for dearness allowance will be considered after the revised estimates for 1945-46 of the E.E. Fund and the general fund ~~have~~ are received.

'C' on p 3 NF

pp 4-5 NF

17/11/45

19/11/45

To the P.D.B.,
Coimbatore.
To the D.P.I.
" Exr. of
L.F.A.
L.A.Dept.

Despd
20-11-45

Notes

20

Edn. & P.H. Dept

Lr. 1793A from the D.P.I. R.Dis. 20 B-3/44-45 of 10.1.45.

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

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

pp 7-9 f

2. Revised Estimate -1944-45

(1) Edn. tax credit has been taken for the additional income of Rs 27000 that will be derived for nine months in the current year from the enhancement of the rate of edn. tax from 12 to 14 pies in the rupee of land revenue from fasli 1354 as per G.O. at (R).

x on p 11 cf

(2) Govt. contribution under section 37 of the E.E.Act the Dt. Board is eligible for a contribution in respect of edn. tax collected at $4\frac{1}{2}$ pies in the rupee of land revenue. This figure cannot exceed Rs 79,000. The ~~is not clear how~~ credit taken for Rs 86,200 in the revised estimate may be reduced to ~~this sum~~ Rs 79,000.

244920 × $4\frac{1}{2}$ / 141 = 7900 roughly

A

Rs 86200 [illegible]

(3) Subsidy for dearness allowance A subsidy Rs 33,720 was paid this year on the presumption that the opening balance on 1.4.44 would ~~will~~ be Rs 44269. It is now seen that the balance is over a lakh of rupees. In the circumstances the entire subsidy of Rs 33720 may be recovered.

(R)

p 45 cf (I)

p 7 cf

B

p 45 cf (J)

(4) Contribution from the general fund Against a contribution of Rs 2,10,146 approved in the sanctioned budget the provision in the revised

estimate is only Rs 1,08,223. The President attributes this to the paucity of funds in the general account. The reduction of contribution under section 37 of the Act & the recovery of subsidy paid for dearness allowance will result in a deficit of Rs ~~19226~~ 19,226 at the end of 1944-45. To avoid this deficit the contribution from the general fund in the revised estimate should be raised to at least Rs 1,27,449. If this is not possible, the recovery of subsidy should be modified suitably. For orders.

21694
19226

(5) ~~(4)~~ Salaries of teachers. The provision in the revised estimate is less than the budget allotment ~~in s~~ inspite of the fact that the rate of dearness allowance to teachers has been raised from Rs 6-8-0 a month to Rs 10 a month from 1.8.44. A scrutiny of the details reveals that against a provision of Rs 5.70 lakhs made ~~estimated~~ for the ordinary salary of teachers only a sum of Rs 5 lakhs is estimated to be now required. Presumably the original figure was worked out before the amalgamation of schools ~~is an overestimate. The provision~~ and the measures of economy which were effected ~~during the year~~ the provision in the revised estimate may be accepted.

× p 8 of
p 45 of (J)
p 17 of
A on p 11 c

(6) ~~(5)~~ Capital expenditure. The expenditure proposed Rs 7500 is in excess of the budget allotment Rs 1500. The sanction of the Govt. is necessary to the incurring of the excess expenditure.

p 8 of
⊗ p 45 of (J)

3 Budget Estimate 1945-46

(1) Edn. tax. The increased credit is due to the fact that the Board will derive in 1945-46 the full benefit from the enhancement of tax ordered this year.

p 17 of
p on p 12 of

(2) Govt. contribution under section 37 of the Act. The amount taken credit for should be reduced from Rs 86,200 to Rs 79,000.

A p 17 of

The actual amount since sanctioned is Rs 81751

(3) Subsidy for dearness allowance. There is an imperative need to grant an increased subsidy

3

21

subsidy for dearness allowance. This point is examined below.

(4) Contribution from the general fund. Provision has been made for the payment of only the minimum contribution due from the general fund. L.A. have noted that the possibility of the general fund making a large contribution can be known definitely only in March 1945.

(5) Expenditure. Details of the provision proposed under the different heads have been given on pages 12-25 of. The estimates may be accepted.

4. The budget as framed by the Board closes with a deficit of Rs 1,60,150 at the end of 1945-46. This figure is based on the opening balance of Rs 21694. ~~As~~ The opening balance will not be available with reference to the ruling under para 2 above. The reduction of the contribution under section 37 of the Act proposed at A on page 2 ~~ante~~ will also increase the deficit. Thus the deficit on 31.3.46 will be Rs 1,89,044.

p 17 of
7200
160150
21694
7200
189044

5. The question for consideration is as to how the deficit of Rs 1,89,044 is to be met. The rate of edn. tax was raised from 12 to 14 pies from 1.7.44. In this connection ~~the~~ Secretary has recorded the following view:— "This district is just over the border line adopted for well-to-do. I do not think an enhancement beyond two pies will be advisable." In view of this, it ~~does~~ is for orders whether ~~not appear that~~ any enhancement in the rate of edn. tax need ~~can~~ be considered now ~~thought of~~. Unless addl. contribution from the general fund is forthcoming, it seems that a subsidy to cover the deficit should be paid from Provl. funds. The total subsidy will then be Rs 2,34,004 inclusive of the subsidy of

p 6 NF (M)
I am also of the same view – I consider the taxation levels not be enhanced.
by

189044
44960
234004

Rs 449

B-T

Rs 44960 already taken credit for. This will be in excess of the cost of dearness allowance (Rs 2,28,000) by Rs 6,004.

17 c/
21 c/

6. The file may be sent to LA & Finance for remarks.

14.2.45 15.2.45

S/L.A./Finance.

15/2/45 L.A. Fin.

1793A
16.2.45

L.A. Dept
(Bud I)

This may lie over till the General fund budget of the Dt. Bd. is examined.

21.2.45 21.2.45 22.2.45

LOCAL ADMINISTRATION DEPT.
16 FEB 1945
SECRETARIAT, MADRAS

4372

Paragraph 2(4) of the E.& P.H.Department note on pages 1-2 above.- This Department may agree to the proposal to increase the contribution from the General to the Elementary Education Fund for 1944-45 to Rs.1,27,449.✓

2. Contribution from the General Fund for 1945-46.-

The District Board will be able to increase the contribution from the General to the Elementary Education Fd for 1945-46 by Rs. 2.34 lakhs, if the Part II Scheme for 1945-46 for the payment of arrear toll compensation to local bodies is carried through. This Department can agree to the increase of the contribution by Rs. 2.34 lakhs, only after the Provincial Budget for 1945-46 is finally passed, making provision for the proposed payment of arrear toll compensation to local bodies in 1945-46.

M

9.3.45

S/Fin

20/3/45

Fin (Exp. B).

The proposal of E.P.H. to order recovery of the sum of Rs. 33,720 (paid as subsidy for payment of dearness allowance in the current year) from the Dt. Board may be accepted.

'B' on p.1 above.

Lr. no. 4372-1-B I 20.3.45

23.3.45

2. The Provincial Budget has since been passed and provision is included therein for the payment to local bodies of arrear toll compensation. As L.A. have agreed to the contribution from the General fund of the Dt. Board to the Ely. Edn. fund being increased by Rs. 2.34 lakhs in 1945-6, the Ely. Edn. Budget for that year will balance & there will be no necessity to give a subsidy to the Dt. Bd. towards the payment of dearness allowance to the Ely. Edn. Staff.

3. The case may be returned to E.P.H.

22/3/45. 23.3.45. E & P.H.

21 MAR 1945

H A A 22 5

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

cf para 5 of E.P.H. note on p. 5 below

14518

EPH

Fin no 14249 EB1
23.3.45

25th ... dept

A draft order is put up for appl. L.A. may see before issue.

ASST. SECRETARY TO GOVERNMENT
24 MAR 1945
EDUCATION AND PUBLIC HEALTH DEPT.

2.4.45 5.4.45 7.4.45

L.A.

L.A. Dept

11845

1793A-2
7.4.45

The E & P.H Dept want the contribution from the General to the E.E. fund to be increased by Rs 2.34 lakhs in 1945-46. This Dept noted on page 4 ante that the District Board would ~~still~~ be able to increase the contribution in 1945-46 if the ~~Board got~~ the arrear toll contribution (viz Rs 4.89 lakhs) in the E.E. budget. Orders the contn from General fund has accordingly been raised by Rs 2.34 lakhs in 1945-46. The draft order may be perused and the file returned to E & P.H. ~~Dept~~.

ASST. SECRETARY TO GOVERNMENT
9 APR 1945
LOCAL ADMINISTRATION DEPT.

8878

O.W.
Orders sanctioning arrear toll contn. has not yet issued. Draft put up by E (Edn)

10.4.45 10.4.45 11/4/45 E&PH

E & P.H.

25th ... dept

Aw 8878-D
11-4-45

The ~~file~~ draft order may be

6

be issued.

12.4.45 12.4.45 17.4.45 19.4.45

Ed. I.F. & Deptt

p 1 cf Cd. 34897A from the D.E.O. Coimbatore Roc No. 23167E/44, of 20.10.45.

Elementary Edn. Fund - deficit for 1945-46

In passing orders on the budget estimate of the EE Fund of the Dt. Board, Coimbatore, for 1945-46, the Dt. Board was asked (1) to raise the contribution for 1944-45 payable from the general fund by Rs 19226 ⊗ ~~a portion of the~~, and (2) to refund ~~a subsidy (33720)~~ the subsidy of Rs 33720 paid from Provl. fund in 1944-45 for dearness allowance.

⊗ contribution provided in EE 108223
contribution asked for 127449
19226

pp 27-28 of (R)

B

From the D.E.O.'s letter in the current file it is observed that the orders of Govt. were not given effect to. The failure to refund the subsidy may not be of much consequence as a larger subsidy may have to be paid this year for dearness allowance. ~~Had~~ Had the additional contribution been made from the general fund in 1944-45 the deficit anticipated in 1945-46 ~~may be~~ might have been less. The payment of the addl. contribution ordered may be insisted on [illegible]

2. For 1945-46 the Dt. Bd. has been asked to make a contribution of Rs 3,13,400 against the prescribed minimum of Rs 79,396. The President says that the increased contribution cannot be made & requests that the minimum contribution alone should be accepted. The request does not seem admissible. On the basis of the minimum contribution the President

p 28 of (R)

p 4 of

anticipate

8/ D/ para 10, p 4 CF

anticipates a deficit of Rs 3,59,051. If the contribution estimated and the payment of the initial contribution for 1944-45 are imposed of Rs 313 400 is visited on the deficit will be only a ~~1,25,047~~ 105821. The question for consideration is ~~whether~~ as to how this deficit sh. be met.

359051
313400
45651
79396
125047
19226
105821

3. Education tax is being levied in the area of the Dt. Board at the rate of 14 pies in the rupee of land revenue & the Board derives an income of Rs 81000 from a pie of the tax. ~~Govt~~ It has been decided ~~recorded the view~~ that the rate of ed. tax sh. not be raised beyond 14 pies in the case of Dt. Bds which get an income of Rs 25000 or less from a pie of ed. tax. There is, therefore, no case for ~~an~~ any increase of the rate of tax for Coimbatore.

× Madura
Tinnevelly
Malabar
Nellore

4. It is not also clear whether the general funds can make any further contribution to the E.E. fund. If no such contribution is forthcoming it appears that an advance subsidy of about Rs ~~75000~~ 70500 may have to be paid from Govt. funds.

× two thirds of the deficit
35274
105821 × 2/3
70548

5. The file may be sent to ~~Asst~~ Asst. Finance for remarks

1.11.45
2.11.45
BM 3/11/45
LA Finance
34897A-2 5.11.45

L.A. Dept

5 NOV 1945
28616

Please see the Ed & P.H. Dept notes above. The budget estimate of the Coimbatore Dt Board for 1945-46, as revised by the Govt is revised with reference to the actual opening balance on 1-4-45 and with reference to payment of increased DA etc

---

3

24 9

EB

Balance Rs 269849-

D.A. 92210
Incomplete works 342386
E.E. fund 234004
668600
269849
398751 deficit

will close with a deficit of Rs 3,98,761 after providing Rs 3.42 lakhs for incomplete works of previous year and after providing for a contribution of Rs 3,13,400 from the general to the E.E. Fund in 1945-46. The District Board will get in the current year a sum of Rs 4,89722 from the arrear toll compensation a sum of Rs 0.8 lakh from ~~six~~ pies land cess and some extra income from stamp duty on transfer of immovable property. The deficit in the general account (viz Rs 398751) can therefore be wiped off from the above sources of income and a sufficient working balance can be provided in the current year. The District Board will be able to make a further contribution of a lakh of rupees and odd to the elementary education fund if it gets addl. revenue from land cess and stamp duty in the current year. With these remarks the file may be passed on to Finance Dept u.o.

489722 ATC
80000 L.cess
569722 Total
398751 Deficit
170971 Surplus balance

H.S. 6.11.45
7.11.45
Fin

DP T/M

L.A. Dept. 28616-12 7/11/45

Asst. Secretary to Government
7 - NOV, 1945
Finance Department
51015

EB

Fin (Exp. B)

Please see the notes on ~~pp~~ 1-3 above.

2. After taking into account the enhanced contribution Ⓓ from the general account for 44-45 and the increased contribution Ψ ~~asked for~~ fixed for the current year, the E.E. fund account of the Coimbatore Dt. Bd. is ~~anticipated~~ expected to close

Ⓓ Rs 19226/-
Ψ Rs 3,13,400/-

with a deficit of Rs. 1,05,821/-. This does not include the amount of Rs. 33,720/-) refundable to Govt., which was paid in 44-45 for meeting the cost of dearness allowance. As the education tax ~~has~~ cannot be raised further, E.O.H. have suggested that (an advance grant equal to) 2/3 rds. of the anticipated ~~subsidy~~ deficit ~~arrived at after~~ will have to be given by the Govt. if no ~~taking credit for any~~ further contribution can be made from the general ~~account may be given to the Dt. Bd. now.~~ to the E.E. Fund Acct.

B on p 1 above

para 4, p 2 above

3. It will be seen from the note of L.A. on pp 2-3 above that a sum of Rs. One lakh and odd would be available in the General account of the Dt. Bd. for ~~as~~ a further contribution for the current year to the E.E. Fund. This is only a rough estimate, ~~and~~ if the actual addl. income from land cess and ~~with~~ stamp duty were also taken into account ~~that~~ it might perhaps be possible for the general fund to contribute more to cover the full deficit in the E.E. Fund account (Rs. 1,05,821 + 33,720/- = 1,39,541/-). ~~and to pay in addition the contribution of Rs 19,226/- for 44-45 which has not been taken credit of L.A.~~ At any rate, there does not appear to be any necessity to pay anything in advance now, even supposing that a subsidy may have to be paid ultimately, if the general account is found ~~not~~ unable to contribute enough to wipe off the entire deficit in the E.E. Fund account. This Dept. may therefore suggest that the question of giving any subsidy may be considered later in the year, ~~with reference to~~ When the Dt. Bd.'s the R.E. for the current year is received.

C on p 3 above

Mt
9-11-45

A
10/11/45.

A Govt. subsidy will be payable only if the Dt. Bd. is unable to meet the expenditure ~~due to~~ on account of the grant of dearness & war allowances at Govt. rates from its own funds — both the General & the Elementary Edn. Funds. The E.E. Fund is expected to have a deficit at the end of the current year; but this deficit

p 2 CF

can be met ~~from~~ by an adequate contribution from the General Account — see L.A. note on p. 3 above. There may be no necessity for any Govt. subsidy at all. The question may, however, be considered again on receipt of the Dt. Bd's R.E. for 1945-6 (both General & E.E. Fund Accts.), as also the question of asking the Dt. Bd to refund the special grant of Rs. 33,720 given by the Govt. for 1944-5 (see para 2 on p. 1 CF)

11.11.45

12.11.45

Fw. no. 57015 EB-1
12.11.45

ES&PH

~~ES. Ed. U. Dept~~

A draft memo is put up.

ASST. SECRETARY TO GOVERNMENT
51765
18 NOV 1945
EDUCATION AND PUBLIC HEALTH DEPT.

For app.

14.11.45 16.11.45

17/11/45 S

9/11/45