

Edm. J.P. H.

(1945) Department.

Ms. SERIES.

G.O. NO.

646

Edm.

Put away

Supdt.

Dated

25-4-1945.

(22)

[Despatch Abstract.]

Budget Estimate - 1945-46 - Elementary Education
fund - Dt. Ed., North Arcot - Orders passed.

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Ms.	1118	Edn.	23-7-45				

Further Papers.

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

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, M A D R A S.
R.P. No.13 B3/44-45 dated 16th January 1945.

Budget Estimate - Elementary Education Fund - North Arcot District Board - 1945-46.
Ref: Letter R.C.No.C4-21081/44 dated 21-12-44 of the President, District Board, North Arcot.

Submitted.

2. The Budget Estimate for 1944-45 was expected to open with Rs.14,397/- and to close with a nil balance, after taking credit for Rs.73,500/- as Government subsidy for the payment of dearness allowance. An additional subsidy of Rs.41,678/- was also paid subsequently to avoid a deficit. But the budget actually opened with Rs.29,060/- and is expected to close with Rs.14,230/-.

3. Revised Estimate -1944-45:-

(i) The credit taken for Rs.91,490/- as Government grant under section 37 of the Act should be reduced to Rs.91,485/- with reference to G.O.No.506 Edn., dated 3-4-1944.

(ii) The credit taken for Rs.1,15,180/- as Government grant for dearness allowance should be reduced to Rs.1,15,178/- with reference to G.Os. No.684 Edn., dated 3-5-44 and No.1321 Edn., dated 11-9-44, subject to revision with reference to para 2 above.

(iii) The reduced amount of Rs.5,000/- taken credit of as Government grant under "Capital - Lands and buildings" may be allowed to stand with reference to the explanation given by the President in para 3 of his letter and the balance of Rs.2,841/- may be permitted to be drawn in 1945-46.

(iv) The total proposed expenditure under "Ordinary" exceeds the budget provision and therefore the sanction of Government should be obtained by the Board for the excess with reference to G.O.No.139 Edn., dated 29-1-42.

4. Budget Estimate - 1945-46:-

(i) The credit taken for Rs.87,430/- as Government grant under section 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.1,55,900/- as Government grant for payment of dearness allowance may be allowed to stand, subject to orders of Government.

(iii) The credit taken for Rs.7,000/- as Government grant under "Capital - Lands and Buildings" should be reduced to Rs.2,841/- with reference to G.Os.No.Ms.644 Edn., dated 5-5-42 and No.Ms.39 Edn., dated 8-1-43 and with reference to para 3(iii) above.

5. As many as 68 schools for boys and 19 for girls are not provided with adequate accommodation. The Board has not yet completed the two buildings at Thellar and Mattam for which a subsidy was sanctioned by Government in May 1942. It is not certain whether the Board will be able to undertake any new work at all, for the construction of school buildings. The possibility of shipping these schools to suitable rented buildings may be suggested to the Board.

6. Some boys' schools and 35 girls' schools are reported to be inadequately equipped. Very small sums have been spent in the past towards furniture and equipment. The need for an adequate supply of equipment etc., in the course of a few years may be stressed, and to this end the President may be advised to utilize the full provision in consultation with the inspecting Officers.

7. The provision made for the employment of additional teachers may be spent in consultation with the inspecting officers.

8. Time scales of pay are in force, leave salary, dearness allowance and travelling allowances are paid to teachers as per rules.

for Director of Public Instruction.

To the Secretary to Government, M & P.H. Department, Madras.
GAW.17/1/45.

C.F. 32.

Local Administration

Department
From (Name) Sri B. Bakthavatsalu Naidu
M.L.A.
Designation President, District Board,
Station North Arcot, Vellore.

Received

To

The Secretary to Government,
Education and Public Health Department,
Thro: Madras.
The Director of Public Instruction,
Madras.

Enclosures:

Rc.C4No. 21081-44

dated 21st December 1944.

Sir,

Subject: BUDGET ESTIMATE - District Board, North Arcot-
Elementary Education fund- 1945-46.

I forward herewith in duplicate a copy of the budget estimate of the Elementary education fund of the District Board, North Arcot for the year 1945-46 in the form prescribed with the necessary enclosures.

2. Full details in regard to each item of receipts and expenditure are furnished in the explanatory memorandum enclosed. An abstract of schedule of establishment, house rent, contingencies etc. is also enclosed. The provision made for repairs to building does not include repairs to rent free buildings.

3. The entire provision made for construction of school buildings at Thellar and Matam under "Land and Buildings" for 1944-45 could not be spent in the current official year as directed in Government Memorandum No.29051-A2, Edn. dated 23-9-43 as the estimates had to be revised as suggested by the Superintending Engineer, Madras and as the contractor wants sufficient time to complete the work. I request that permission may kindly be accorded to complete the work in the next official year 1945-46.

4. The District Educational Officer, North Arcot has sent proposals for provision of additional accommodation for 78 schools. The additional school places required for each school have not been stated. He has been addressed to select one or two schools in each of the eleven taluks in the District to which additional buildings are required urgently as it is not possible to arrange for construction of buildings for all the 78 schools in one and the same year. Out of the provision of Rs.30,000 provided for capital works about Rs.14,000 will be spent to complete the building works at Thellar and Matam and the balance of Rs.16,000 for additional accommodation suggested by the District Educational Officer, North Arcot.

5. Arrangements have been made for supply of furniture to the schools at a cost of Rs.5,000 in the current year. Similar supply will also be made in the next year.

6. The dearness allowance is being paid to the staff of the Board elementary schools at Rs.10/- to those on Rs.39/- and less and at Rs.13/- to those on Rs.40/- and above with reference to G.O.No.1593, L.A. dated 18-7-1944. Provision for payment of the allowance for 1945-46 is made in the budget. The amount required for 1945-46 is Rs. 1,94,760/-. The additional education tax of two pies levied in G.O.No.Ms.684, Edn. dated 3-5-1944 for the purpose of granting dearness allowance amounts to Rs.38,860/- for 1945-46. This tax is deducted from the above amount and a sum of Rs. 1,55, 900/- is taken credit as Government subsidy for the payment of dearness allowance.

I request that the subsidy may kindly be sanctioned.

sp.21/12.

For President.

Extract from the Minutes of proceedings of the District Board,
North Arcot passed at its meeting held on 16--12--1944.

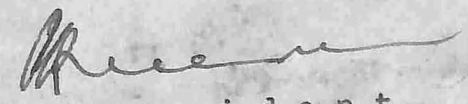
428. Read Revised Estimate for 1944-45 and Budget Estimate
for 1945-46 of the Elementary Education Fund Account of the
District Board for sanction of the Board.

S a n c t i o n e d.

Resolved to request the Government to sanction a subsidy of
Rs. 1,55,900 towards the payment of dearness allowance to the staff
of Elementary Schools at the rates sanctioned by Government as
taken credit in the budget.

(TRUE COPY)

North Arcot
District Board's Office,
Vellore, 21-12-1944.


President.

**BUDGET ESTIMATE OF THE ELEMENTARY EDUCATION FUND OF THE NORTH ARCOT
DISTRICT BOARD FOR THE YEAR 1945--46.**

S U M M A R Y.

	Opening Balance.	Receipts.	Expenditure.	Closing balance.
REVISED ESTIMATE FOR 1944-45.				
ORDINARY.	29,060	7,14,290	7,29,120	14,230
CAPITAL.	..	19,000	19,000	..
BUDGET ESTIMATE FOR 1945--46.				
ORDINARY.	14, 230	7,48,870	7,60,670	2,430
Capital:	--	36,000	36,000	..

11800
15595
16770
727
17195

Receipts.				
Actuals for 1943-44.	Budget estimate for 1944-45.	Revised estimate for 1944-45.	Head s.	Budget estimate for 1945-46.
			<i>Opening balance as revised</i>	
		87,430	1. Education tax (4½ Pies)	87,430
1,64,639	2,27,560	1,36,010	1(a) do (Additional 7½ pies)	1,45,730
2,583	2,550	2,580	2. Endowment.	3,780
1,869	2,000	2,000	3. Other receipts.	2,000
			4. Income from investment.	
			5. Government grant:-	
91,980	91,490	91,490	i. Under Sec.37 of Elementary Education Act.	87,430
2,16,097	2,16,400	2,16,120	ii. Under proviso to Section 37.	2,16,120
--	73,500	1,15,180	iii. For dearness allowance. D.A. required. Rs. 194760 Deduct income from education cess of 2 pies. - 38860	1,55,900
72,480	72,480	72,480	6. Contribution from the General Account: 72,480	
-- 154	--17160	-- 9,000	Deduct-Amount transferred to Capital: 21159	-22,000
5,49,494.	6,68,820	7,14,290	Total Ordinary.	7,48,870
C A P I T A L.				
--	7,840	5,000	1. Government Grant.	7,000
--	10,000	5,000	2. Contribution from General Account.	7,000
154	17,160	9,000	3. Additional amount transferred from Ordinary.	22,000
154	35,000	19,000	Total Capital:	36,000

EXPENDITURE.				
Actual for 1943-44.	Budget estimate for 1944-45.	Revised Estimate for 1944-45.	Head s.	Budget estimate for 1945-46.
4,80,907	5,65,080	5,99,820	I. STAFF - SALARIES AND ALLOWANCES.	
			(a) Masters.	4,43,000
10,773	11,020	13,170	(b) Dearness allowance.	1,87,680
22,405	25,000	25,000	(c) Clerks and Servants.	14,890
891	1,000	1,500	(d) Contribution to Provident Fund.	25,000
523	2,000	2,000	(e) Travelling Allowance.	1,500
			(f) Gratuities.	2,000
			2. CONTINGENCIES AND EQUIPMENT.	
17,070	19,000	19,000	House rent.	20,000
16,240	21,000	23,000	Other items.	26,000
594	1,000	10,000	Furniture and apparatus.	5,000
45	1,000	1,000	Library books and maps.	1,000
3,398	2,550	10,000	3. ENDOWMENT.	10,000
2,944	10,000	10,000	4. REPAIRS TO BUILDINGS.	10,000
21,570	21,570	21,570	5. INTEREST ON & REPAYMENT OF DEBT.	21,570
8,77,310	6,80,720	7,29,120	Total.	7,60,670
C A P I T A L.				
154	30,000	12,000	LAND AND BUILDINGS.	30,000
--	3,000	5,000	2. EQUIPMENTS.	
--	2,000	2,000	(i) Furniture.	5,000
--	3,000	2,000	(ii) Library books and maps	1,000
154	35,000	19,000	Total.	36,000

223440 x 9
2010960
874

107471
108649
216120

Wtd ord & capl

14230
14230

680220
41678
721898

112608
18768
131376

7966

A N N E X U R E.

Number of Schools

1. No. of Schools on the date of submission of the budget. 31 -- -- 409 -- -- -- 20

2. No. of Schools proposed to be opened in the ensuing year. N i l.

3. Total number of teachers employed in all the schools under the management of the Local body on the date of submission of the budget, the scale of pay in force and the number of teachers in each scale.

Grade.	Scale.	No. of teachers.
Secondary Women.	30-2-50.	1
do Men & women.	25-2-45.	178
Higher Women.	25-1-29-2-35.	63
do Men & women.	20-1-24-2-30.	998
Lower Women.	20-1-25.	23
do Men & women.	15-1-20.	201
Total:		1,464

4. Number of additional teachers proposed to be employed in (i) existing schools, and (ii) schools to be newly opened during ensuing year and their scales of pay.

16 Higher Grade teachers in the existing schools at Rs.20/- in the scale of Rs. 20-1/2-24-2/2-30.

5. If the pay of existing teachers is proposed to be revised, the total number of teachers whose pay will be affected, showing the present and proposed scales of pay and the extra provision made for the purpose.

N i l.

6. Provision made under clerks and servants for school peons.

Schools Peons for 30 Higher Elementary Schools and one undowment Mohamadan School at Arcot at Rs.10/- each.

ABSTRACT OF SCHEDULE OF ESTABLISHMENT, HOUSE RENT, CONTINGENCIES OF BOARD ELEMENTARY SCHOOLS UNDER THE DISTRICT BOARD, NORTH ARCOT, 1945-46.

Name of the school.	No. of teachers.				Salaries of masters.	No. of Peons.	Clerks & servants.	Contribution to P.F.	House rent.	Contingencies including conductress's wages.
	No. of schools.	Lower.	Higher.	Secondary.	Rs.		Rs.	Rs.	Rs.	Rs.
1. Arkonam.	31	16	88	15	34,896	3	360	-	2076	780
2. Arni.	42	18	104	14	40,188	1	120	-	2052	1152
3. Chengam.	35	26	70	10	30,204	2	240	-	1344	600
4. Cheyyar.	35	17	97	24	42,912	5	600	-	780	744
5. Gudiyatham.	35	12	88	11	32,928	2	240	-	1512	840
6. Polur.	63	32	122	12	48,708	1	120	-	2244	1200
7. Tirupathur.	38	28	78	14	34,092	2	240	-	1404	900
8. Tiruvanna-malai.	30	21	62	9	26,556	2	240	-	1308	564
9. Vellore.	55	14	150	25	56,088	3	360	-	2316	984
10. Walajah.	52	28	127	24	53,616	5	600	-	2064	1440
11. Wandiwash.	24	12	75	21	33,072	5	600	-	1572	636
Total:	440	224	1061	179	4,33,260	31	3720	-	18672	9840
1464										
12. Leave allowance.					5,000					
13. Additional teachers. 16.					4,000					
14. Dearness allowance for Permanent teachers. - 1464										
Acting teachers. 100					1,87,680					
School peons. 31										
Conductresses at Rs.10 each. 28										
15. Cost of one Superintendent, one Upper-Division Clerk, six Lower Division Clerks and one attender.										
16. Contribution to Provident fund.										
17. Contingencies:										
Stationery. 3000										
Printing. 1000										
Postage. 3000										
Sewing materials. 300										
Provocation charges. 3000										
Repairs to furniture. 1000										
Garden implements. 500										
White washing. 500										
Miscellaneous. 500										
Total carried over.										

Total carried over.

B.F.

Salary
Master

-2-

clerk and
servantContributed
for medical
fund

House rent

Contingent

1300

18. House rent to secure
suitable buildings.

19. Duty allowance to the
31 Higher Elementary
School Headmasters @
Rs. 2/- each.

70
740

GRAND TOTAL: 6,30,680 14890.25000.19970. 26000.

North Arcot District Board's Office,
Vellore dated 21st December 1944.

[Signature]
For PRESIDENT.

PARTICULARS FOR THE PROVISION MADE IN THE BUDGET ESTIMATE OF THE
EDUCATION FUND FOR 1945-46.

S.No.	Account Head.	Receipts.	Remarks
1.	Education tax 4½ pies.	Rs. 87,430	As per figure furnished Collector. Government payable on the collection of this tax.
	do 7½ pies.	1,45,730	The additional tax was em from 5½ pies to 7½ pies fr 1944.
2.	Endowment.	3,780	The excess receipts of Rs. 120 1945-46 represents the realis of investment.
3.	Other Receipts.	2,000	Usual receipts.
4.	Government grant under Section 37 of Elementary Education Act.	87,430	Based on the collections of edu- cation tax for 1944-45.
5.	Government grant under proviso to Section 37 of Elementary Education Act.	2,16,120	Usual grant.
6.	Government grant for dearness allowance.	1,55,900.	Provision for payment of dearness allowance to the teachers at Rs. 10 for teachers on Rs. 39 and less and at Rs. 13 for teachers on Rs. 40 and above. Rs. 1,87,680
			--do--to School peons. 3,720
			--do--to the conduct-ress in Girls Schools: 3,360
			Rs. 1,94,760
			Income from additional Education tax of 2 pies specially levied deducted. 38,360
			Rs. 1,55,900
			This allowance was increased from Rs. 6-8-0 to Rs. 10/- from July '44.
7.	Contribution from the General Account of the District Board.	72,480	Usual receipts.
	Amount transferred from ordi- nary account to Capital Account.	22,000	Amount required for capital expendi- ture is transferred.
	<u>Capital.</u>		
	Government Grant.	7,000	The cost of construction of School building at Thellar and Matam exc- eeds the amount of original esti- mate on account of increase of price of materials. Estimated amount Rs. 24,000 Amount likely to be spent in 1944-45. Provision for 1945-46
	Contribution from General Account of the District Board.	7,000	

14

-2-

Memo No. 29051-A2.Edn. dated 28-9-43 have permitted to complete the works in 1944-45 and to claim the Government grant.

EXPENDITURE.

18. House rent
suitable
19. Duty allowance
31 High
School
Rs. 2/-

4,43,000 Details for the expenditure is furnished in the annexure to the budget estimate. Dearness allowance was paid at Rs. 2/- each from 1-4-43, Rs. 6-8-0 from 1-2-43 and Rs. 10/- from 1-7-44.

1,37,680 This allowance at enhanced rates of Rs. 10/- and Rs. 13/- was sanctioned to the teachers from July '44. This is shown separately as the amount is to be met from Govt. Grant and additional education tax.

14,890 Excess provision is due to the sanction of dearness allowance to the School peons at Rs. 10/- each.

25,000 Usual provision.

1,500 do

2,000 do

20,000 Extra provision of Rs. 1,000 is made to secure suitable rented buildings for the schools located in inadequate or ill-ventilated buildings.

26,000 The excess provision is due to payment of dearness allowance of Rs. 3,360 to the conductress of girls schools at Rs. 10 each and enhancement of wages of sweepers from Rs. 0-8-0 to Rs. 1-0-0 and from Rs. 1-0-0 to 1-8-0 in all lower Elementary Schools.

5,000 The excess provision is due to the supply of science articles for 20 Higher Elementary schools in 1944-45 and 10 Higher Elementary Schools in 1945-46.

1,000 Usual provision.

3,030 do

1,000 do

21,570 repairs to rent free buildings. For payment of 8th instalment of Government loan.

30,000 Provision of Rs. 14,000 is made to complete the works of construction of school buildings at Thellar and additional provision of Rs. 16,000 also made to meet the cost of additional accommodation and construction of compound walls as suggested by education department.

5,000 Provision is made for supply of cement, maps etc. as suggested by Education Department.

1,000

----- of masters.

GRA

Dearness allowance.
For teachers: 1,87,680
For peons. 3,720
For conductress. 3,360
Total: Rs. 1,94,760

Clerks and servants including dearness allowance Rs. 3720.

Contribution to Provident Fund.

Travelling allowance to the teachers.

Gratuities.

House rent.

C O N T I N G E N C I E S .

18. Other items.

19. Furniture and apparatus.

20. Library books.

21. Endowment.

22. Repairs to buildings

23. Interest on and repayment of debt.

C a p i t a l .

24. Land and buildings.

25. Furniture.
Library books and maps.

C.F. 32.

Local Administration Department
From (Name) Sri B. Bakthavatsalu Naidu,
M.L.A.,
Designation President, District Board,
Station North Arcot, Vellore.

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

Enclosures: Roc. C4. No. 21081-44 dated 7th March 1945.

Sir,

BUDGET ESTIMATE - Elementary Education fund - 1945-46 - District Board, North Arcot - Subsidy for dearness allowance to teachers - sanction to waive recovery - requested.

09949

Ref: G.O. No. Mis. 281 Education dated 28-2-45.

-V-

The Government in their order quoted above have reduced the subsidy for dearness allowance to employees paid from Elementary Education Funds to the extent of Rs. 14,230 with a view that the revised budget estimate of the Elementary Education fund for 1944-45 is closed with a plus balance of Rs. 14,230. The summary of the revised budget estimate for 1944-45 and the budget estimate for 1945-46 is noted below:

		Opening Balance.	Receipts.	Expenditure.	Closing Balance.
		Rs.	Rs.	Rs.	Rs.
Revised estimate for 1944-45.	ORDINARY.	29,060	7,14,290	7,29,120	14,230
	CAPITAL.	..	19,000	19,000	..
Budget estimate for 1945-46.	ORDINARY.	14,230	7,48,870	7,60,670	2,430
	CAPITAL.	..	36,000	36,000	..

It is seen from the above statement that the expenditure for 1945-46 exceeds the receipts by Rs. 11,800 which is appropriated from the closing balance of Rs. 14,230 for 1944-45. The excess expenditure for 1945-46 is due to the grant of dearness allowance for all the twelve months of the year at the rates now in force and the grant of fifth biennial increment to the teachers from 1-4-1945 as the progressive scales of pay fixed in G.O. No. 5096, L & M dated 7-12-1933 were adopted to the teachers from 1-4-1935. The dearness allowance was paid to the teachers at Rs. 6-8-0 from 1-4-1944 to 30-6-44 and at Rs. 10-0-0 to those on Rs. 39 and below and at Rs. 13/- to those on Rs. 40 and above from 1-7-1944. The expenditure in the previous year is less as the allowance was paid at lower rates for three months.

The surplus balance in question is appropriated to meet the excess expenditure for 1945-46. The anticipated closing balance available for the year 1945-46 is only Rs. 2,430. To balance the budget estimate for 1945-46, the closing balance of 1944-45 has been taken into account. If it is utilised for the purpose of Dearness allowance to teachers as ordered, the closing balance for 1945-46 will be minus. To avoid further application to Government for the sanction of grant to meet Dearness Allowance for 1945-46 this was adopted. The Government may be pleased to view this aspect and waive the recovery of the subsidy ordered now.

I request that early orders may be issued so that the Accountant General may not effect any recovery in the grant bills.

sp. 9/3. K

P. T. C.
PRESIDENT.
6/3

Director of Public Instruction, Madras.

subsidy paid towards the cost of
deans allowance to teachers

Recovery $\gamma = \text{factor}$

The P.D.B. ~~Change~~

2. informed that the order in Govt. 281 E.P.
of 28.2.45 directing the recovery of the a

portion of the outlay paid in 1944-45 toward
the cost of learning allowance to teachers will
not be ~~afforded~~ ^{afforded} ~~offset~~ ^{offset}. The ~~resulting~~ ^{resulting} deficit

recovery of the bridge on account of the delay will be taken note

when orders are passed on the EE Fund budget
the Dr. Board for 1945-46.

$$\frac{a_2}{20.345} \quad \frac{h}{20.345}$$

Σ
24.3.40

The O.D. ✓
N. Amor

1202/13

18
- 2 -
30
department for extramural work in charge of an officer who has had a thorough training in Social Service.

V. That as most of the India's population is in the rural areas, corresponding importance should be attached to training for service in rural areas persons with a real knowledge of and interest in country life.

VI. That the composition of the proposed All-India Council of Social Service and the staff of the proposed Central Institute and their remuneration should be as set out in paragraphs 11-14 of the report.

VII. That the annual recurring cost of the Central Institute estimated at between Rs. 75,000 and Rs. 1,00,000 should be borne by the Government of India for an initial period of 5 years.

VIII. That every effort should be made to build up an endowment fund which would make the Central Institute self-supporting within a reasonable period.

2. The Central Advisory Board of Education which considered the report of the Committee at its meeting held at Madras in January 1941 adopted generally the recommendations of the Committee. The need for an All-India Council of Social Service with a central research institute was generally accepted. Discussion centred mainly on the question of the extent to which such a central institute should or could undertake the training of social workers. The general opinion was that since practically all the subjects covered by the term social service are included in the field of Provincial Administration, it would be impracticable for the training of workers to be carried out on an all-India basis. This practical training would best be done at Provincial centres. While, however, research should be the main function of the Central Institute, its students might be expected in the normal course to return to work in the Provinces and during their time at the Central Institute they would also require facilities for 'field work'. It would not be possible to decide the precise structure of the central organisation recommended by the Committee without more detailed information as to what is being done in the field of



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Signature of
Sender. {
(Not to be signalled.)

Eden Press, Calcutta—No. 3 (5176/D.1)—1.4-44—1,00,000. Bks.

Post copy of telegram.

C.F. 32 (a).

Local Administration

Department

From (Name) Sri B. Bakthavatsalu Naidu

M.L.A.,
Designation President, District Board

Station North Arcot, Vellore.

The Secretary to Government,

Education and Public Health Department,
Government of Madras.

Enclosures :



Pray orders Reduction subsidy

reference 21081. Seventh March.

President,
Dt. Board.

Post copy communicated to the
Secretary to Government for
Education Department, Madras.

[Signature]
For President.

22/2

22.12.47

In view of the ~~order~~ ^{order} in Memo on 17/11/47
no further action seems called for
the paper may be filed.

28.3.48
28.3.48

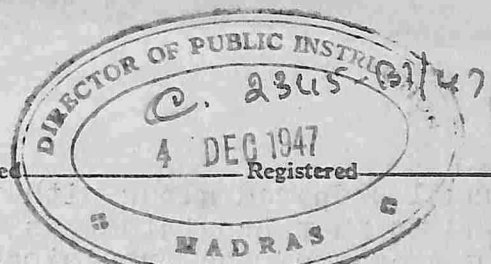
30.3.48

C.F. 32 (a).

Local Administration Department
From (Name) R.C.S. Bell Esq., I.C.S.,
Designation Special Officer, Dt. Board,
Station North Arcot, Vellore.

Received

To



The Secretary to Government,
Education and Public Health
Department,
Fort St. George, MADRAS.
Through the Director of Public
Instruction, MADRAS.

Enclosures:

Roc.No. C12.7268-47 dated 2nd December 1947.

3

Sir,

Sub: EDUCATION - Elementary - Re-appropriation of
Funds - Sanction solicited.

...

In forwarding herewith an extract of para 5 of the Audit Report on Elementary Education Fund of the North Arcot District Board for the year 1945-46, I request that Government may be pleased to sanction the re-appropriation of funds as the total expenditure has exceeded the total provision in the approved budget, as required under rule 5 of the rules issued by Government in their order No.139, Education and Public Health dated 29.1.1942.

The budget for 1945-46 was prepared during December 1944. At that time, the introduction of the scheme of compulsion was not contemplated. After the introduction of the compulsory education, the revised estimate for 1945-46 was as usual

P.T.O.

usual prepared along with the budget estimate for 1946-47 and in that provision was made for the same. No expenditure in excess of the provision in the revised estimate was incurred.

A copy of the Audited statement of receipts and charges of the Elementary Education Account for 1945-46 received from the Examiner of Local Fund Accounts is also enclosed.

Early orders are solicited.

FOR SPECIAL OFFICER.

Copy to the District Inspector of Local Fund Accounts, Vellore for information.

G.T.3.12.

Extract of Para 5 of the Audit Report on Elementary Education Fund of the North Arcot District Board for the year 1945-46.

5. Expenditure in excess of Budget Allotment.

Expenditure was incurred under the following heads of account in excess of the budget allotment as approved in G.O.No.646 Edn., dated 25.4.1945. The sanction of the District Board was not obtained for the excess by necessary re-appropriation of funds with reference to G.O.No.139,Edn., dated 29.1.1942. As the total expenditure has also exceeded the total provision in the approved budget, the sanction of the Government would need to be obtained as required in rule 5 of the rule issued in the above Government order:-

Head of account.	Budget Allotment.	Actual Expenditure.		Excess.	
	Rs.	Rs.	A.P.	Rs.	A.P.
Salaries and allowances to clerks and servants.	14,890 ✓	18,975	9 0	4,085	9 0
Travelling allowances.	1,500 ✓	2,186	11 0	686	11 0
House rents	20,000 ✓	21,664	4 0	1,664	4 0
Other items.	26,000 ✓	27,736	11 0	1,736	11 0
Furniture and apparatus.	5,000 ✓	30,624	6 0	25,624	6 0
Library books and Maps.	1,000 ✓	4,242	7 0	3,242	7 0
Repairs to buldings.	10,000 ✓	13,213	4 0	3,213	4 0
Midday Meals.	..	19,154	1 6	19,154	1 6
<u>CAPITAL:</u>					
Furniture and apparatus.	5,000 ✓	30,392	10 0	25,392	10 0
Total Expenditure (only capital)	9,33,320	9,79,276	6 6	45,956	6 6

/ True copy/

13

ANNUAL ACCOUNT OF RECEIPTS AND CHARGES OF THE ELEMENTARY EDUCATION FUND OF THE
NORTH ARCOT FOR THE YEAR 1945--46.

H E A D S.	Actuals 45-46. Rs.	Total. Rs.	Financial Budget appropriation.
Opening Balance.	48,201 1 10.		Rs. -5,000
Receipts--Ordinary.			
1. Education Tax.	2,66,175 0 0		2,33,160
2. Fees and Penalties under the Ele- mentary Education Act.			
3. Income from investments etc.			
4. School Fees.	2,583 12 0		3,780
5. Endowments.			
6. Contributions.	2,669 11 1		2,000
7. Other receipts.			
8. Government Grant:			
Refunds.			
I. Under Section 37 of the Ele- mentary Education Act.	95,369 14 0		87,430
II. Under proviso to section 37 of the Elementary Education Act.	2,16,120 0 0		2,16,120
III. Compensation in respect of Education Tax levied on Pro- fession Tax.			
IV. For Dearness Allowance.	2,00,000 0 0		
V. For the Compulsory Education and Midday Meals.	89,989 0 0		
9. Contribution from the General Account.	72,486 0 0		72,486
I. For the payment of temporary allowance.			
II. For other purposes.			
10. Investments realised.			
11. Advances recovered.			
Deduct--Refund.			
Deduct amount transferred to Capital.	-33,155 4 0		21,159
TOTAL.		9,12,232-1-1.	5,93,811
Receipts - Capital.	1,320 0 0		7,841
1. Government grants.	1,320 0 0		7,841
2. Endowments and contribution.			
3. Loans.			
4. Contribution from General Account Ordinary.	5,877 14 0		7,000
5. Investments realised.			
Add amount transferred from Ordinary.	33,155 4 0		21,159
TOTAL.		40,353-2-0.	36,000
Total, Ordinary and Capital.		9,52,585--3-1.	6,29,811
Grand Total, including opening Balance.		10,00,786--4-11	6,24,811
EXPENDITURE - ORDINARY.			
1. Staff:-			
Salaries and allowances.			
Masters	7,54,136 15 0.		7,67,330
Clerks and Servants.	18,975 9 0		14,890
Education tax-Collection Charges.			
Contribution to Provident Fund	20,886 0 0		25,000
Travelling Allowances.	2,186 11 0		1,500
Stipend of teachers sent for Trg. Gratuity.	1,450 8 0		2,000
Total.	7,97,635 11 0		

147

H T A D S.	Actuals 45-46	Total	Final Bud- get Appropriation
2. Contingencies and Equipment.	7,97,635 11 0		
Contingencies.			
House rents.	21,664 4 0		20,000
Other items.	27,736 11 0		26,000
Equipment + Furniture and Apparatus.	30,624 6 0		5,000
Library Books and maps.	4,242 7 0		1,000
Other items.			
3. Endowments.	3,082 8 0		3,030
4. Repairs to Buildings.	13,213 4 0		10,000
5. Mid-day meals.	19,154 1 6		
6. Interest on and repayment of debt.	21,570 0 0		21,570
7. Investments made.			
8. Advances recoverable. Refunds.			
Total:-	9,38,923 4 6	9,38,923-4-6	8,97,320
EXPENDITURE - CAPITAL:			
1. Lands and Buildings.	9,960 8 0		30,000
2. Equipment.			
i. Furniture and apparatus.	30,392 10 0		5,000
ii. Library Books and Maps.			1,000
iii. Investments made.			
iv. Other items .			
Total:-		40,353-2-0	36,000
Total expenditure (Ordinary and Capital.)		979,276-6-6	933,320
Total Closing Balance.		21,509-14-5	308,509
Grand total including closing balance.		10,00,786-4-11	313,509

True copy.

Sd.A.V. Sabesan,
District Inspector of L.F.Accounts,
Vellore.

RECEIPTS.

	April 45	Sept 45.	Total	October to March 45
				Compulsory and area.
Opening Balance.				
1. Educational Tax $4\frac{1}{2}$ pies	48			
Educational (Additional) $7\frac{1}{2}$ pies	80		7,37,960	22,140
				<u>11,924</u>
2. Endowment	1			<u>34,064</u>
3. Other receipts	1		20,000	..
4. Income from investment	.		25,000	..
5. Government Grant:-			2,000	
(1) Under section 37 of the Elementary Education Act	89		2,000	
(ii) Under proviso to section 37	108		20,000	3,075 4745
(iii) Ta dearness allowance	200		30,000	1670 4645
(iv) Ta Compulsory Education				925 1430
(v) Midday Meals.				502 1429
(vi) For equipment			20,000	
6. Contribution from General Accounts.			5,000	
			3,300	
Total			32,000	
Deduct amount transferred to Capital.			21,570	
Total Ordinary.				36,470

CAPITAL.

1. Government Grant.	30,000	
2. Contribution from General Account.	5,000	58,000
3. Add Amount transferred from Ordinary.	1,000	
TOTAL		

RECEIPTS.

	April 45 to September 45	October 45 to March 45	Total	Compulsory 45 to October 45.
Opening Balance.				
1. Educational Tax $4\frac{1}{2}$ pies	48430			
Educational (Additional) $7\frac{1}{2}$ pies	80720			
2. Endowment	1291			
3. Other receipts	1244			
4. Income from investment	...			
5. Government Grant:- (1) Under section 37 of the Elementary Education Act	89600		89,600	
(ii) Under proviso to section 37	108060	108060	21,6120	
(iii) Ta dearness allowance	200000		2,00,000	
(iv) Ta Compulsory Education				37540
(v) Midday Meals.				36470
(vi) For equipment				29000
6. Contribution from General Accounts.				
Total				
Deduct amount transferred to Capital.				
Total Ordinary.				

CAPITAL.

1. Government Grant.	
2. Contribution from General Account.	
3. Add Amount transferred from Ordinary.	

TOTAL

	April 45 to September 45.	October 45 to March 45.	Total	October to March 45 Compulsory and area.
1. Staff salaries and allowances.				
(a) Masters.	363911	374450	7,37,960	22,140
(b) Dearness allowance				11,924
				34,064
(c) Clerks and servants	4926	15576	20,000	..
(d) Contribution to Provident Fund		25000	25,000	..
(e) Travelling Allowance	431	1600	2,000	
(f) Gratuities	302	1700	2,000	
2. Contingencies and Equipment.				
House Rent	9448	10600	20,000	3,075 4745
Other items	8088	22000	30,000	1670 4645
Furniture and appara- tus. Furniture 15000	...	15000	20,000	925 1430
Apparatus				502 1429
Science 5000		5000		
Library books and Maps	..	5000	5,000	
3. Endowment	1638	1700	3,300	
4. Repairs to buildings	1568	30500	32,000	
5. Interest on and repay- ment of debit.	..	..	21,570	
6. Midday Meals				36,470
Total				

CAPITAL.

1. Land and buildings	71	30,000	
2. Equipment.			
(1) Furniture	..	5,000	58,000
(ii) Library Books and Maps	..	1,000	

TOTAL

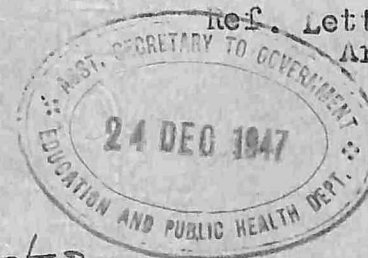
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OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.

R.O.C.NO.2345-B.1/47 Dated 19-12-1947.

100

Elementary Education Fund - District Board - North Arcot -
Reappropriation of funds - 1945-46.

Ref. Letter from the Special Officer, District Board, North
Arcot C.12-7268/47 dated 2-12-1947.



Submitted.

100602

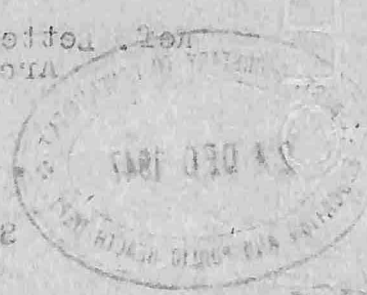
VAR *[Signature]*
for Director of Public Instruction

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

NR 22/12/-

[Handwritten initials]
22/12

OFFICE OF THE DIRECTOR OF PUBLIC HEALTH
 WASHINGTON, D.C.
 MEMO NO. 2345-B/47 DATED 12-12-1947
 TO: THE SECRETARY TO GOVERNMENT
 FROM: THE DIRECTOR OF PUBLIC HEALTH
 SUBJECT: Appropriation of Funds - North Arcot
 - District Board North Arcot - Excess expenditure over the budget
 - allotment in 1945-46 -
 Ref: From the Special Officer Dist Board North Arcot No. C.12-7268/47 d. 2.12.47 & End of D.P.I. No. 2345-B/47 d. 19.12.47



Edw + B. H. Dept
 Memo No. 100602-B/47 Encl 10.1.48 17
 Only: Ele Edw fund - District Board North Arcot - Excess expenditure over the budget allotment in 1945-46 -
 Ref: From the Special Officer Dist Board North Arcot No. C.12-7268/47 d. 2.12.47 & End of D.P.I. No. 2345-B/47 d. 19.12.47
 The Govt ratify the action of the District Board North Arcot in having incurred during 1945-46 from the Ele Edw fund under its control, expenditure in excess of the provision made in the budget for that year approved in G.O. 646/Encl d. 25.4.45
 10/11/48
 11/11/48
 16.1.48
 8/1/48
 9/1/48

59/25/4

2/3

18

25. 2. 45

Ref. 2754A from the D.P. Ref. 130-3/44-45, of 16.1.45

Budget Estimate - G.D.S. 1945-46 - Elementary MP 646-200 254.45

20. Fund - 20. 2. 45

North Area - G.D.S. passed

148-90

The Govt. pass the following order on 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. Board, North Area.

2. Revised Estimate - 1944-45

115,178
14230
100948

(1) the credit taken for a subsidy of Rs. 1,15,178 towards the cost of dearness allowance to teachers shd. be reduced to Rs. 1,00,948 with reference to Govt. 28.1.45, of 28.2.45.

100948

(2) the credit taken for a subsidy of Rs. 5,000 under "Receipt Capital - Govt." shd. be deleted as no subsidy was paid in 1944-45 for capital expenditure.

(3) the sanction of the D.P. of the D.P. respectively shd. be obtained to the excess expenditure under "ordinary" and "Equipment" under "capital - equipment", respectively.

3. Budget Estimate - 1945-46

(1) the subsidy of Rs. 1,55,900 taken credit for in the budget towards the cost of dearness allowance to teachers shd. be deleted.

(2) the cost subsidy credit taken under "Govt. grant" under "Receipt - Capital" shd. be raised from Rs. 7,000 to Rs. 7,841 being the balance of the subsidy payable to the D.P. Board towards the cost of construction of building for the elementary school at Thellan & Madan.

4. Revised with reference to the order above the budget will close with a deficit

Deficit of Rs. 1,71,859. Orders will be issued separately as to how the deficit ^{should} be avoided. The President is requested to report the closing balance in the EE fund account for 1944-45 in June 1945.

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

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

17.4.45
18.4.45

21.4.45

21.4.45

Perpd with
order
K.M.
21.4.45

The O.D. ✓
N. Anwar
(with order)

The D.P. ✓
The K.M. ✓
The S.C. ✓

19 of
for order

Receipts
Closing Balance
as revised - 5000

Annexure

Charges

1. 25.6.45 233,160
2. 2.8.45 3,780
3. 1.10.45 2,000

4. for. gov

(1) under section 37 of the EE Act 87,430

(2) under the proviso to section 37 of the Act 2,16,120

5. Contribution from the general account 72,480

Debit
Amor. Transf. 21,159
to capital
total 5,93,811

capital
for. gov 7,841

Contribution from general account
Add Amor. Transf. 21,159

for order
total 36,000
total 6,29,811

total 7,96,670
Deficit 1,71,859

4159

and after
into order
of
order

18.4.45
21.4.45

Government of Madras.

Abstract.

Budget Estimate - 1945-46 - Elementary Education Fund - District Board - North Arcot - Orders passed.

Education and Public Health Department.
G.O. Ms. No. 646. Education.

dated 25th April 1945.

Read the following:

From the Director of Public Instruction RP. No. 13.B.3.44-45
dated 16th January 1945.

Order:

The Government pass the following 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 District Board, North Arcot.

2. Revised Estimate - 1944-45: (1) The credit taken for a subsidy of Rs. 1,15,178/- towards the cost of dearness allowance to teachers should be reduced to Rs. 1,00,948/- with reference to G.O. No. 281. Edup. dated 28th February 1945.

(2) The credit taken for a subsidy of Rs. 5,000/- under "Receipts Capital" should be deleted as no subsidy was paid in 1944-45 for capital expenditure.

(3) The sanction of the Government and of the Director of Public Instruction should be obtained to the excess expenditure under "ordinary" and under "Capital" - Equipments" respectively.

3. Budget Estimate 1945-46: The subsidy of Rs. 1,55,900/- taken credit in the budget towards the cost of dearness allowance to teachers should be deleted.

(2) The credit taken under Government grant under "Receipts Capital" should be raised from Rs. 7000/- to Rs. 7841 being the balance of the subsidy payable to the District Board towards the cost of construction of buildings for the elementary schools at Thellar and Madam.

4. Revised with reference to the orders above the budget will close with a deficit of Rs. 1,71,859/-. Orders will be issued separately as to how the deficit should be avoided. The President is requested to report the closing balance in the Elementary Education Fund account for 1944-45 in June 1945.

5. An extract from the remarks of the Director of Public Instruction in paras 5 to 7 of his endorsement read above is forwarded to the President for information and necessary action.

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

(By Order of His Excellency the Governor)

V. N. Kudva,

Secretary to Government.

To the President, District Board, North Arcot (with extract).

To the Director of Public Instruction.

To the Examiner of Local Fund Accounts.

To the Local Administration Department.

1. (True copy-Forwarded-By Order)

kd. 25.4.

S. Sankaralingam
Superintendent.

P.T.O.

Annexure:

Receipts.

Opening balance as revised.

Rs.
-5,000

Ordinary:

1. Education tax.	2,33,160
2. Endowment.	3,780
3. Other receipts.	2,000
4. Government Grant.	
(1) Under section 37 of the Elementary Education Act.	87,430
(2) Under the proviso to section 37 of the Act.	2,16,120

5. Contribution from the general account. 72,480

Deduct Amount transferred to Capital. 21,159

Total ordinary. 5,93,811

Capital:

Government grant.	7,841
Contribution from general account.	7,000
Add amount transferred from Ordinary.	21,159

Total capital. 36,000

Total ordinary and capital. 6,29,811

Total after taking into account the minus opening balance. 6,24,811

Charges:

Staff - Salaries and Allowances:

(a) Masters.	4,43,000
(b) Dearness allowance.	1,87,680
(c) Clerks and Servants.	14,890
(d) Contribution to Provident Fund.	25,000
(e) Travelling Allowance.	1,500
(f) Gratuities.	2,000

2. CONTINGENCIES AND EQUIPMENT.

House rent.	20,000
Other items.	26,000
Furniture and apparatus.	5000
Library books and maps.	1,000

3. Endowment. 3,030

4. Repairs to Buildings. 10,000

5. Interest on and Repayment of Debt. 21,570

Total. 7,60,670

Capital

Land and Buildings. 30,000

2. Equipments:

(1) Furniture. 5,000

(2) Library books and maps. 1,000

Total. 36,000

Total Ordinary and capital. 7,96,670

Deficit. 1,71,859

...000...

20

25.12.45

Fig. cr. 27548 from the D.P. 20.12.45
of 16.1.45.

Budget Estimate 1945-46 - Elementary

25.12.45 - D.P. Board North Arcot.

The D.P. has forwarded

17-94 with his remarks the revised estimate for 1945-46 and the budget estimate for 1945-46 of the Elementary 25.12.45 under the control of the D.P. Board North Arcot. The estimates are examined below.

2. Revised Estimate - 1945-46

(1) Subsidy for dearness allowance

The increased credit in the

revised estimate is due to the fact that an additional subsidy of Rs 41678 has been sanctioned from Govt. funds towards the grant of dearness allowance to teachers at enhanced rates from 1.6.44.

(2) Govt. grant under "Receipts Capital"

Against a subsidy of Rs 9600

promised for two building schemes a grant of Rs 1759 has already been disbursed. The balance

due is only Rs 7841. Of this the Board proposes

to claim Rs 5000 this year & the remaining

grant in 1945-46. As recommended by the D.P.

the reduced credit may be allowed.

proposed (3) Expenditure

The total expenditure under "Ordinary" exceeds the allotment in the

sanctioned budget. The appl. of the Govt. should

be obtained for the excess expenditure. The excess

provision made under "Expenditure - Capital" requires

the sanction of the D.P.

3. Budget Estimate - 1945-46

(1) 25.12.45

The increase in the income taken credit for is due to the fact that the

Board

Board will derive in 1945-46 the full benefit from the enhancement of the rate of est. tax ^{from 10 to 12 p.c.} ordered this year.

(2) Govt contribution under section 3 of the E.F.A.
The Board earns a contribution from Govt fund in respect of est. tax received at 4 1/2 p.c. in the rate of Govt revenue. This works out to £87430 on the basis of the credit taken under est. tax in the revised estimate ^{for 1944-45} even though the contribution for 1944-45 is slightly higher.

(3) Subsidy for dearness allowance the subsidy taken credit for is only towards a portion of the cost of dearness allowance. The entire cost has been estimated as £194760 or £127600.

(4) Receipts - Capital - Govt grant As pointed out by the D.O. the balance of grant payable in 1945-46 will only be £2841. As the cost of the work to be executed in 1945-46 has been estimated as £14000, the cost not covered ^{at present} by the Govt grant viz £11159 shd. be met by an est. contribution from the general fund or by reducing the provision for other items of capital expenditure in the budget.

(5) Expenditure The need for the provision proposed under the different heads has been explained in the budget.

4. The Finance Dept. recommended in another connection that the amount of subsidy payable for dearness allowance shd. be determined after the contribution from the general fund is settled. L.A. have said that the ability of the D.O. Board to make a larger contribution from the general fund depends on the possibility of the scheme for improving the incomes of local bodies being accepted by the Govt. It therefore appears that further examination of the budget shd. await the decision on the scheme under consideration in L.A.

5 for

over 5 for orders whether the file may be till 15.2.45.

22.2.45 ^{24.1.45} Mary L.O. in the case of L.A. Dept. Part II schemes referred to it P on p. 2 order are applicable

connection that a decision on the scheme referred to on p. 2 order can be known definitely only towards the end of March 1945. This file may therefore continue to lie over till 1.4.45

Secretary has expressed the view that the question of effecting a recovery in the subsidy paid this year for dearness allowance shd. be examined in case where the closing balance on 31.3.45 will be more than the amount originally anticipated. As regards the D.O. Board North Area the balance on 31.3.45 will be £14230 against a nil balance carried over when passing order on the budget. The subsidy towards dearness allowance in 1944-45 was Rs 115178. It would be a subsidy equivalent to the closing balance of Rs 14230 only be recovered. A draft order shd. be submitted for app.

22.2.45 ^{22.2.45} 24.2.45

est. 99491 from the D.O. Board North Area, Dec. 4. 45. 21087/44 of 7.3.45

It does not appear that the order re recovery shd. be modified. The resulting deficit in the budget will be taken into account in passing order on the budget.

21.3.45 ^{17.3.45}

18.3.45 ^{17.3.45}

A draft memo is sent for app.

20.3.45
20.3.45

24.3.45

With reference to A on page

3 and is for order whether the draft may be now be consulted as to the additional contribution that can be made from the general fund to the E.E.F.S. The deficit in the budget is Rs 1,67,200. ~~at which order may be passed on the budget leaving a deficit of Rs 1,67,200. Some deficit will arise from the deletion of the credit taken for a subsidy of Rs 1,55,900 for dearness allowance in the budget for 1945-46 & on account of recovery of Rs 1,62,300 ordered in (K).~~

155900
162300
170120
2630
167700

6.4.45
6.4.45

7.4.45

L. A. up

L. A. Dept

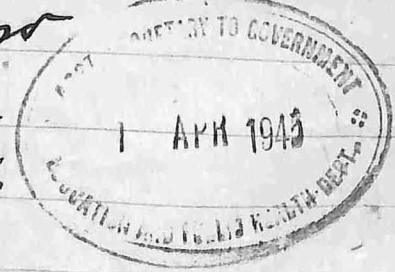
2754A.2
7.4.45

Please see the E.P.H. Dept note at above. Orders sanctioning arrears contribution to local bodies have not yet issued. This is not with get from this source only Rs 2.01 lakhs while the deficits in the General Audet Acct are Rs 2.20 and Rs 1.67 lakhs respectively. The income from this source alone will not be sufficient to wipe off the deficits. It will take some more time (say 2 or 4 months more) to know what exact amount of benefit this Board will get from the addl. resources of revenue. The question of enhancing the contribution can be known only then. E.P.H. Dept may be informed accordingly no.



8877

3.88 lakhs
2.01 lakhs
1.87 lakhs
14987



4/14/4

E.P.H.

25.04.45 14.4.45

10/4/45

A draft order is submitted for app. [The revised estimate takes credit for]

2/5

18cf

a subsidy of Rs 5,000 from Govt. fund for capital expenditure. No subsidy has however been sanctioned in 1945-46 for a subsidy of

11ank

Rs 7841 has therefore to be allowed in 1945-46 against Rs 7,000 taken credit for. This account for an increase in the deficit of Rs 4,159]

17.4.45
18

21.4.45

21.4.45

