Scott. II-27—30,004—24-10-44.

S24

Edu. and P.H. (1945) Department.

Mis. SERIES.

G.O. No. 691. Edn.

Dated 30.4.45

24

Order on pp 30-32 CF

[Despatch Abstract.]

B.E. 1945-46 – Elementary Education Fund District Board, Malabar: orders passed.

Back Papers.

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

Further Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
	1728 2760 ws						

B.E. 1945-46 - Elementary Education Fund - District Board Malabar

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2

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.
R.P.No.22 B3/44-45, dated 15-1-1945.

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

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

Ref: Letter No.El-15054/44, dated 23-12-1944 of the President, District Board, Malabar.

@@@@

Submitted.

02357

2. The Budget Estimate for 1944-45 which was expected to open with Rs.22,255/- and to close with a nil balance, actually opened with Rs.1,38,294/- and is expected to close with a balance of Rs.27,140/-.

3. REVISED ESTIMATE - 1944-45.

(i) The credit taken for Rs.2,290/- as contribution should be reduced to Rs.2,075, as the contribution payable by the Municipal Council, Tellichery with reference to G.O.No.1606, Edn., dated 25-11-43 is Rs.1,075/- and the contribution paid by the villagers is reported to be only Rs.1,000/-.

+1451

(ii) The credit taken for Rs.1,13,450/- as Govt. grant under section 37 of the Act should be reduced to Rs.1,12,000/- with reference to G.O.No.Ms.720, Edn., dated 9-5-44.

(iii) The credit taken for Rs.7,26,200/- as Govt. grant under the proviso to section 37 of the Act should ~~be~~ raised to Rs.7,26,203/- with reference to G.O's No.616, Edn., dated 21-4-44 and No.674/- Edn., dated 1-5-44.

(iv) The credit taken for Rs.27,270/- as compensation for loss of education tax should be reduced to Rs.27,266/- with reference to G.O.No.1266, L.A., dated 7-6-44.

(v) The credit taken for Rs.2,000/- as Govt. grant under "capital" should be reduced to Rs.1,962/- with reference to G.Os No.158, Edn., dated 31-1-42 and ~~xxxxx~~ No.880, Edn., dated 17-6-42.

(vi) The proposed total expenditure under "Ordinary" and under "capital" exceed the sanctioned budget, and therefore the sanction of Govt. is necessary for the excess with reference to G.O.No.139, Edn., dated 29-1-1942

4. BUDGET ESTIMATE - 1945-46.-

(i) The credit taken for Rs.1,070/- under contribution should be raised to Rs.1,075, with reference to G.O.No.1606, Edn., dated 25-11-43.

(ii) The credit taken for Rs.95,370/- as Govt. grant under section 37 of the Act may be permitted to stand subject to revision with reference to the actual amount of education tax that may be collected and adjusted to the credit of the fund, at the old rate, during 1944-45.

(iii) The credit taken for Rs.7,26,200/- as Govt. contribution under the proviso to section 37 of the Act should be raised to Rs.7,26,203/- with reference to para.3(iii) above.

(iv) The credit taken for Rs.3,90,720/- as Govt. grant for the payment of dearness allowance is subject to the orders of Government.

(v) The credit taken for Rs.64,810/- as contribution from general funds may be raised as during the previous year.

(vi) The provision of Rs.4,000/- for expenditure under 'capital- Lands and buildings' may be deleted, as there is no ~~xxx~~ scheme on the approved list, for execution during 1945-46 and as the board is not able to complete the repairs for which a Govt. subsidy was promised in 1942.

P.T.O.

(v) The credit taken for Rs.64,810/- as contribution from general funds may be raised as during the previous year.

(vi) The provision of Rs.4,000/- for expenditure under 'capital

5. The accommodation provided for 90 boys' schools and 36 girls' schools is inadequate or unsuitable. Many schools for boys have no garden, nor playground, nor sanitary arrangements. There are 23 schools for girls, having no play ground, 33 without a garden and 45 without any sanitary arrangement. It is reported that repairs to Boards' buildings are not carried out promptly, and annually. The Board may be advised to pay adequate attention to these matters.

6. The equipment supplied to 225 schools for boys and 63 schools for girls is inadequate. Three schools for boys are reported to have superfluous furniture, and they may be transferred to needy centres in consultation with Inspecting Officers.

7. Secondary grade trained Headmasters are required in 30 boys' schools and 55 schools for boys and 22 schools for girls are in need of additional teachers. Two schools for boys are reported to have superfluous staff. They may be transferred to needy centres and the provision made in the Budget for the appointment of 50 additional teachers, may be utilised, in consultation with the Inspecting Officers.

8. Time scales of pay are in force, and teachers are reported to be paid leave salary, dearness allowance and travelling allowance, admissible under the rules and orders of Government.

for Director of Public Instruction.

TRB.16/1

To

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

Add 16/1/45

Rp. 22. B3/44-5

30 DEC 194

3

Ref.E.1-15054/44.

Malabar District Board Office,
Calicut, dated 23rd December 1944.

From
Khan Sahib V.K.Unnikammu Sahib Bahadur, M.L.A., President.

To
The Secretary to Government, Education & P.H. Department, Madras.

Thro'
The Director of Public Instruction, Madras.

Sir,

Sub: Budget-Elementary Education Funds-Malabar District Board-1945--46-Submitted.

I submit herewith the Elementary Education Budget of the District Board for the year 1945--46 in duplicate for favour of sanction together with a copy of the resolution of the Board dated 6-12-44, passing the Budget. *

2. The Revised Estimate for 1944--45 opened with a balance of Rs.1,38,290--0--0 against the sum of Rs.1,06,580--0--0 in the Budget framed by the Board. The variation is due to the savings under various heads of expenditure. The Budget now submitted opens with a balance of Rs.27,140--0--0. The necessity for keeping down the expenditure to the minimum has been kept in view in framing the Budget. The Inspecting Officers have sent up proposals to the Board for the increase of staff in about 54 schools, increase of accommodation in 64 schools and increase of equipment in 212 schools. The Board recognises the need for all these and provision has been made to the extent the funds of the District Board will permit. Under existing rules the Headteachers of all completed Elementary Schools with 4 or more teachers should be of the Secondary Grade. To satisfy this rule to some extent and also to provide additional teachers for some of the schools where additional hands are urgently required, provision has been made for the creation of 50 Secondary Grade posts. Only in 6 out of 68 Higher Elementary Schools pre-vocational subjects are now taught. At present the financial position of the District Board is such that it is not possible to introduce pre-vocational teaching in any other schools.

The Board has taken credit for a Government Grant of Rs.3,90,720--0--0 for the payment of Dearness Allowance at the existing rates to all employees paid out of Elementary Education Fund for the year 1945--46. The Board is unable to meet any portion of this additional expenditure, as can be seen from the Budget submitted. Government in their Order No.1593 L.A., dated 18--7--'44 have ordered that Local Boards should pay Dearness Allowance to their employees at the rates admissible to Government Servants and to such of the local boards as are unable to meet this additional expenditure from their own funds, grants would be sanctioned from the Provincial Funds. I request that Government may be pleased to sanction the payment of the amount provided in the Budget for the payment of Dearness Allowance (i.e.Rs.3,90,720) as grant.

The Budget as framed by the Board closes with a deficit of Rs.1,980--0--0, but the receipt shown under Education Cess both in Revised Estimate for 1944--45 and Budget Estimate for 1945--46 is subject to alteration when correct figures are received from the Collector. The figures now adopted were obtained unofficially from the Collector's Office. In any case the Budget Estimate for 1945--46 cannot show a closing balance providing the statutory minimum balance required (viz. Rs.40,000--0--0.). Every effort will be made to keep down the expenditure to a mimimum so that the working balance required is saved by the end of the year for which the Budget is framed.

President.

17

Encl.
mkr/15.12.

* P.T.O.

16/12

19/12

* Extract from the proceedings of the Malabar District Board passed at its special meeting held at Calicut on 6th December 1944.

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5. Read. Draft Revised Estimate 1944--45 and Budget Estimate for 1945--46 of the Elementary Education Fund of the Malabar District Board.

xx xx xx

Elementary Education Budget -Passed.

Sd/-V.K.Unnikammu,
President.

ELEMENTARY EDUCATION FUNDS.

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

Heads.	Opening balance.	Receipts	Expenditure	Closing Balance.
1.	2.	3.	4.	5.
	Rs.	Rs.	Rs.	Rs.
1. Ordinary	27,140	15,63,540	15,92,660	- 1,980
2. Capital	..	9,500	9,500	..

27140
45407
72547

Actuals of 1943-44.	Revised Budget for 1944-45.	Heads.	Budget Estimate for 1945-46.
1.	2.	3.	4.
Rs.	Rs.		Rs.
9 1,27,481	1,38,290	Opening balance	27,140
		RECEIPTS--ORDINARY	
2,67,284	2,72,070	1. Education Cess	2,70,180 ×
65	50	2. Fines and Penalities under the Elementary Education Act.	..
1,075	2,290	3. Contribution	1,070
8,686	1,500	4. Other receipts	800
		5. Government grants:-	
1,12,000	1,13,450	(1) Under Section 37 of the E.E. Act	5 ~~93,370~~ 95,370 ×
7,26,203	7,26,200	(2) Under provisixo to Section 37 of the E.E. Act.	7,26,200
15,451 +7877	27,270	(3) For loss of Education tax	19,390
	1,99,150 N	(4) For Dearness allowance	3,90,720
11,30,764	13,41,980	Total C.0	15,03,730

12664
7.6.44

97900
101250
199150

19390
7877
27267

9 × 261284
23
240556
10460

Education Cess:- The figures for the revised budget and for the Budget estimate were adopted from the information unofficially obtained from the Collector's Office. These figures are likely to be increased or decreased when correct figures are furnished by the Collector.

Contribution:- Due from the Tellicherry Municipality for the maintenance of Board girls school, Punnol for the year 1945-46 (contribution ordered to be paid in G.O.No. 1606, Education dated 25-11-43) In the revised budget, the contribution (Rs.1,000) from the public towards raising the Feroke school to a H.E. grade school is included.

Normal receipt.

317480
272070
4541

323200
270180
53020

98420

Equivalent contribution due from Government under Section 37 of the Elementary Education Act at 4½ pies rate in the rupee.

Recurring subsidy paid annually to the District Board by Government towards the maintenance of schools opened prior to and after 1--4--1921.

Figure adopted basing the Government order on the subject.

(i)	D.A. at Rs.10 P.M. for 3,025 teachers below Rs.40 P.M.	30,250
(ii)	-do- 13 " for 40 " above Rs.40	520
(iii)	-do- for 2 Compulsory Superintendents above Rs.40	30
(iv)	-do- 10 Sec. trained teachers -Do- (40 new posts)	400
(v)	-do- -do- 3 peons	30
(vi)	-do- -do- 54 menials	540
	Total for a month	31,770
	Add 2½ per cent of item 1,2 and 4 towards leave allowance	790
		32,560
	Total for a year	3,90,720

317477
272070
45407

323201
270180
53021

8/ (4) (5) 9 6

	1.	2.	3.	4.	
T.B.F.	11,30,764	13,41,980		15,03,730	The usual figure is adopted.
	64,810	94,810	6. Contribution from General Funds	64,810	
		3,000	7. Advances recoverable	4,500	
		- 7,510	8. Refund of Education Tax		
	- 100	- 5,500	9. Deduct amount transferred To~~x~~ capital	- 9,500	
	11,95,474	14,26,780	Total - Ordinary	15,63,540	
			CAPITAL		
		2,000	Government grant		
	100	5,500	Add~~itional~~ amount transferred from ordinary.	9,500	
	100	7,500	Total - Capital	9,500	
	11,95,574	14,34,280	Total - Ordinary and Capital	15,73,040	
	13,23,065	15,72,570	Grand Total including opening balance.	16,00,180	

10/ (8) (9) 11/ 7

1. Rs.	2. Rs.	3.	4. Rs.		
		EXPENDITURE ORDINARY.			
		1. Staff			
		(i) Salaries and allowances.			
1,767	2,830	(a) Dt. Bd. Educational Officer	2,140	Salary of the District Board Educational Officer at Rs.160 P.M. for 12 months	Rs. 1,920
				* Dearness allowance at Rs.16 P.M. for 12 months	192
				Increment of Rs.15 from 7-1-46 (i.e. for 2 months)	30
					2,142
				*(Note:- The Government have sanctioned a D.A. of 10% to those servants who receive a salary of Rs.100 and above. This ~~rate~~ rate is likely to be made applicable to local board servants also. Hence the provision is made for increased D.A.)	
	120	(b) Contribution for pension.	110		
	120	(c) Contribution to P.F.	120	Normal figure is provided.	
541	900	(d) T.A. and contingencies	900	50% increase due to increase in T.A. Rates.	
9,71,144	12,83,120	(e) Masters - Salary	13,24,750	Amount required for payment of salaries including D.A. at the existing rates for the year at Rs.1,03,103 P.M.	12,37,240
				Additional amount required for grant of scale of pay of 116 teachers at Rs.5 P.M. per teacher (round figure)	7,000
				Additional amount required for payment of increment to teachers for 1945-46.	30,000
				Add 2½% leave allowance on Rs.12,80,240	32,010
				Creation of 50 secondary grade teachers posts on Rs.20 P.M. per teacher with D.A. of Rs.10 including leave allowance.	18,500
					13,24,750
17,049	15,550	(f) Clerks	15,750	Two upper division clerks 2 x 63 x 12	1,512
				Fourteen lower division clerks 14 x 42 x 12	7,056
				One attender 1 x 25 x 12	300
				Dearness allowance 12 clerks @ 13 P.M. for 1 year	1,872
				-do- 4 " @ 10 " "	480
				-do- 1 attender @ Rs.10 "	120
					11,340
				Contribution for leave salary at 12½% on Rs. Rs.10,440	1,305
				-do- -do- 11% on Rs.900/-	99
					12,744 or 12,740
..	..	(2) Education Tax collection charges.	..	Provision for one post of an attender on Rs.19 P.M. including D.A. and contribution for leave salary (round figure)	37
				Pay of 2 Compulsory Superintendents at Rs.55 plus Rs.13 D.A. P.M.	1,640
				Pay of 3 peons at Rs.14 plus D.A. of Rs.10 P.M.	870
				Leave allowance five per cent	135
					15,745 or 15,750

1145585
101250
1246835

1.	2.	3.	4.	
50,000	52,000	(3) Contribution to P.F.	52,000	As furnished by Provident Fund Section.
2,972	3,000	(4) Travelling Allowance	3,000	Based on actuals for 1943-44.
		2. Contingencies & Equipment.		
		(1) Contingencies.		
28,958	34,930	(a) Contingencies schools	48,230	Fixed contingencies for 879 schools @ Rs.2,152 P.M. 25,824 Pay of 5 masalchies @ Rs.10/- plus a D.A. of Rs.10 P.M. 1,200 " 47 " Rs.8/- " Rs.10 P.M. 10,152 Pay of 2 conductresses @ Rs.8 plus D.A. of Rs.10 P.M. 432 Fixed contingencies of 2 Compulsory Superintendents at Rs.5/- P.M. each .. .. .. 120 37,728 or 37,730 * Provision to increase the rate of contingency by rupee one per month per school .. .. 10,500 48,230 * Note:- There is a universal compliant that on account of the increase in the cost of all school necessaries such as paper, chalk etc. and also of sweeping charges, the present fixed contingency paid to each school is quite inadequate. Hence provision is made to increase the fixed contingency.
68,938	81,800	(b) House rent	80,000	Rent of schools held in private buildings at Rs.6,230 P.M. for 12 months. 74,760 Extra rent for providing additional accommodation as recommended by the Inspecting Officers and for additional accommodation for opening H.E. classes in some schools 5,240 80,000
11,722	17,200	(c) Other items	17,400	(i) Postage - expenditure for the whole year 5,000 (ii) Printing -do- -do- 1,500 (iii) Money order commission -do- 6,000 (iv) Printed forms -do- 4,500 (v) Registration fee and equipment for Scout Troops and cub-packs ... 400 17,400
		(2) Equipment.		
19	500	(a) Furniture and apparatus	500	A nominal amount is provided.
40	100	(b) Library books and maps.	500	Do. Do. Do.
603	4,000	(c) Other items	4,000	Supply of yarn to 6 Higher Elementary Schools where weaving is taught ... 3,600 Conveyance charge for shifting furniture ... 400 4,000

1.	2.	3.	4.	
Rs.	Rs.		Rs.	
7,155	15,000	3. Repairs to buildings.	15,000	Annual repairs Rs. 8,000 Special repairs Rs. 7,000 Rs. 15,000
23,763	23,760	4. Interest on repayment of loan	23,760	Repayment of advance 1,294 4th instalment of repayment of loan of Rs.1,80,000 22,469 23,763 or 23,760
..	3,000	5. Advances recoverable	4,500	
11,84,671	15,37,930	Total Ordinary	15,92,660	
		CAPITAL.		
-1	4,000	1. Lands and buildings	4,000	
		2. Equipment.		
	2,500	(1) Furniture and apparatus.	4,500	
99	1,000	(2) Library books and maps.	1,000	
		(3) Other items.	..	
100	7,500	Total	9,500	
11,84,771	15,45,430	Total Ordinary and Capital.	16,02,160	
1,38,294	27,140	Closing Balance	- 1,980	
13,23,065	15,72,570	Grand Total	16,00,180	

Malabar District Board's Office,
Calicut dated 23rd December 1944.

President.

a.k.n/15-12.

16

17 10

STATEMENT TO ACCOMPANY THE ELEMENTARY EDUCATION BUDGET OF THE MALABAR DISTRICT BOARD FOR THE YEAR 1945--46 (G.O.No.1119 Law & Edn., dated 10---7---1924.)

	Number of schools having as the ~~Night~~ Highest Class.								
	Standards.								
	VIII.	VII.	VI.	V.	IV.	III.	II.	I.	Total.
1. Number of schools on the date of submission of Budget.	66		2	811.					879.
2. Number of schools proposed to be opened in the ensuing year.	Nil.								

against 876 last year

	No.of teacher.	Scale of pay.
3. Total number of teachers employed in all schools under the Management of the Local Body on the date of submission of Budget, the scale of pay in force and the number of teachers in each scales.	275 1994 796	25-2/2-45. 20-1/2-24-2/2-30 15-1/2-20.

3065 [illegible]

4. Number of additional teachers proposed to be employed.- (i) Existing schools and — 50 secondary grade teachers.
(ii) Schools to be newly opened during the ensuing year and their scale of pay. — Nil.

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

4/5

President.
23.12.44

mkr/15.12.

18

Edn. & L.A. Dept

10/27/1

11

Memo 2357 A1 / 26.1.45

Letter from the P.D.B. Malabar, Refd. E, 15054/44 d/ 23.12.44.

13c/

Budget Estimate -1945-46- EE Fund

The Collector of Malabar is requested to report the probable income which the Dt. Board will realise in the current year from the levy of edn. tax & the amount that will be adjusted to the Board on this account in 1945-46. His attention is invited to para 3 of G.O. 701 Edn. d/ 4.5.44 wherein the rate of edn. tax has been raised from 11½ pies to 13 pies in the rs. of land revenue from fasli 1354. The Dt. will

12|30c/

20

will derive additional income on account of the enhancement ~~of~~ for 9 months only in 1944-45.

2. The P.D.B. Malabar is requested to report where the sum of Rs 7510 ~~[illegible]~~ against "Refund of Edn. tax" in the revised estimate ~~budget~~ for 1944-45 represent & to explain how the necessity for refund has arisen.

18/

20.1.45

2-2-45

25.1.45

(Jan 1945)

To The Collector of Malabar
The P.D.B. Malabar.

Despt
29/1

21

C.F. 32 (a). LOCAL ADMINISTRATION DEPARTMENT.

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

Received .... Registered ....

12

From (Name) Khan Sahib V. K. Unnikammu Sahib
Bahadur, M.L.A.,
(Designation) President, District Board,
Post Box ...., (STATION) Malabar, Calicut.
Telegraphic Address ....

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

To

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

06412

Ref. No. 15054/44, dated 5th February 19~~3~~45.

Sir,

* BUDGET ESTIMATE - 1945-46 - Elementary Education Fund - Malabar District Board -
(i) Memorandum No.2357-A.1. dated 26th January 1945.

ENCLOSURES

SPARE COPIES

1/19 [illegible]

The details of "Refund of Education tax" of Rs.7,510/- provided in the Revised Estimate for 1944-45 are furnished below:-

(1) A sum of Rs.1,13,540-10-0 was adjusted towards the equivalent Government grant under section 37 of the Madras Elementary Education Act in respect of Education cess in the year 1942-43. This included Education tax collected and adjusted on arrears of profession tax to the extent of Rs.7,423-10-0. Since no claim under this section of the Act should be made in respect of arrears of Education tax relating to the period prior to 1-4-42, the excess amount (Rs.7,423-10-0) was refunded to Government.

P.T.O.

22

2. A sum of Rs.1,12,000/- was sanctioned as equivalent Government grant in respect of Education cess. Although District Board collects a higher rate of cess, the equivalent contribution due is only at the rate of 4½ pies in the rupee which comes to Rs.1,11,911/-. The excess amount (i.e. Rs.1,12,000 minus 1,11,911 = Rs.89) drawn has to be refunded.

3. The above two items (Rs.7,423-10-0 plus Rs.89/-) represents the refund shown in the Revised Budget Estimate. (A round figure to the nearest rupee was adopted in the Budget.)

18.12

at an early date

President.

a.k.n/10-2-45.

24862
99448
124-1
111879

Ref. 5.1942/45.

06836

From
E. W. Bouchier Esq., O.B.E., I.C.S.,
Collector of Malabar, Calicut.

Malabar Collr. Office,
Calicut, 14th Feb. 1945.

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

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

13

Sir,

Assessment - Cesses - Education cesses - Enhancement from fasli 1354 - Particulars of additional income for the District Board - details Government memorandum No.2351.A.1 dated 26.1.1945.

G.O.No.701 Education dated 4.5.1944 referred to in the Government memorandum cited above does not appear to have been received here. I request that a copy ~~of~~ may be furnished to me.

for Collector.

VK/14.2p.

Memo 2357 A. 2
28.2.45
Edn. 28.2.45 Dept

Letter from the Collector of Malabar Ref. No. - 1942/45 of 14.2.45.

Dt. Board Malabar - Enhancement of rate of Edn. tax from fasli 1354

(2) A copy of G.O. 701 Edn. of 4.5.44, is forwarded to the Collector of Malabar. He is requested to arrange immediately for the collection of Edn. tax in the area of the Dt. Board at the rate of 13 pies in the rupee of land revenue from fasli 1354 & make necessary adjustment to the E.E. fund. A reply to Govt. Memo. 2357 A1 of 26.1.45 [illegible] the sent at an early date ~~as soon as possible~~.

27.2.45.

28.2.45
17.2.45
17.2.45

To
The Collector of Malabar
(with copy of G.O.)

14

09939

SPECIAL.
Ref. A5- 1942/45

Malabar Collector's Office,
Calicut, dated 10--5--1945.

12 MAR 1945
EDUCATION AND PUBLIC HEALTH DEPT.

From
L. W. Bouchier, Esq., O.B.E., I.C.S.,
Collector of Malabar, Calicut.

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

Sir,

Assessment - Cesses - Education cesses - Enhancement in fasli 1554 - Probable income for the Malabar District Board - Report - Submitted -

(2) G.O.No.701 Education dated 4.5.1944 and Government Memorandum No.2357 A.1. dated 26.1.45 and 28.2.45.

I have already arranged for the collection of education cesses at the enhanced rate of 13 pies in the rupee of land revenue.

be refunded

--2--

2. The probable income which the District Board will realise in the current year from the levy of education cesses is Rs. 3,17,477/- and the amount that will be adjusted to the Board in 1945-46 is estimated at Rs. 3,23,201/-

11/3
For Collector.

vvn. 10/3

2

15

Government of Madras
Education and Public Health Department.
Memorandum No. 2357A-4, dated the 23rd March, 1945.

District Board, Malabar - Adjustment of education cess at enhanced rate.

--

Sanction was accorded in G.O.No.701, Education, dated the 4th May, 1944 to the increase of the rate of education ~~fees~~ tax in the area of the Malabar District Board from 11½ to 13 pies in the rupee of land revenue from fasli 1354. The Collector of Malabar who was asked to report the amount of tax that would be credited to the Board's Elementary Education Fund in 1944-45 and 1945-46 reported on 14-2-1945 that a copy of the G.O. did not appear to have been received in his office. A copy of the G.O. has since been sent to the Collector and he has also stated that arrangements have been made for collections at 13 pies in the rupee.

2. It is not clear whether in the circumstances the monthly adjustment of the education tax according to G.O.No.5197, L & M., dated 7-12-1926 was proceeding till now only at the rate of 11½ pies in the rupee and if so why the Collector's attention was not drawn at the earliest stage that adjustment should have been at the increased rate of 13 pies. The President, District Board is requested to make a report on the points.

M.V.Subramanian,
Secretary to Government.

To the President, District Board, Malabar.

Forwarded - By order.

CS.

SUPERINTENDENT.

12 ✓

25198.16

Roc.4421/45. A.S.T.

Malabar District Board Office,
Calicut, dated 17 --4--1945.

28
A

From

Khan Sahib V.K.Unnikammu Sahib Bahadur, M.L.A.,
President.

16

To

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

Asst. Secretary to Government
23 APR 1945
Education and Health Dept.

Sir,

Sub: Education tax-enhanced rate-adjustment.
Ref: Memorandum No.2357/A-4, dated 23--3--1945.

17766

Monthly adjustments were proceeded with according to the half yearly statements furnished by the Collector. These statements only show the instalment of Cesses to be paid in advance, and it was thought the Collector would be adjusting the amount at the increased rates when final adjustments are made and hence no reference was made to the Collector. The Collector is being addressed to expedite the adjustment.

9/4 mkr/9.4.

President.

Presidency Health Inspectors' League, Madras.

*****

Memorandum submitted to
The Hon'ble Dr.T.S.S.Rajan, M.L.C., Minister for Public Health,
Madras.

Sir,

We, the members of the deputation representing the League, beg to submit, for your kind and sympathetic consideration on this memorandum regarding such of those disabilities, the redress of which is urgent and necessary and will not involve any extra expenditure to the State. For obvious reasons we have refrained from making requests involving extra expenditure and we hope that this will make it easier for us to secure redress in the other directions.

2. This League was started under the patronage and President-

29

Edn. 29.4 Dept

May be added to the main file submitted separately with a draft.

g
24.4.45
J.D.
24.4.45

E
27.4.45

SPARE COPIES ....

....

....

ENCLOSURES ....

101
30.4.45

49

p.c. 17

Edn. 29.4 Dept

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

Ltr. 2357 A. from the D.P.I. Ref. No. 22 B-1/44-45, d. 15.1.45.

G.O. Ms. 691 Edn 30.4.45

p.6-14 c.f.

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, Malabar.

2. Revised Estimate - 1944-45

p.26 c.f.

(1) The credit taken under "Edn. tax" shd. be raised from Rs 2,72,070 to Rs 3,17,477, the income ~~anticipated~~ advised by the Collector.

317477
272070
45407

(2) The sanction of the Govt. shd. be obtained to the excess expenditure both under "ordinary" and under "capital" as required by the rules issued with G.O. 139 Edn., d. 29.1.42.

Not yet seen of

3. Budget Estimate - 1945-46

p.26 c.f.

(1) The credit taken under "Edn. tax" shd. be raised from Rs 2,70,180 to Rs 3,23,201, the income anticipated by the Collector.

(2) The amount taken credit for as Govt. contribution under section 37 of the Madras Elementary Edn. Act 1920, shd. be raised from Rs 95,370 to Rs 1,12,000.

the equivalent of the probable income from edn. tax as 4½ pies in the rupee of land revenue.

(3) The credit taken for provincial funds for a subsidy of Rs 3,90,270 towards the grant of dearness allowance to teachers shd. be deleted.

(4). The provision of Rs 4000 proposed under "Expenditure - Capital - Lands & buildings" shd. be deleted.

para 4(vi), V'

4. Revised with reference to the orders above the budget will close with a deficit of Rs 2,73,640. Orders will be issued separately as to how the deficit shd. be avoided. The President is requested to report the closing balance in the EE fund account for 1944-45 early in June 1945.

5. An extract from the remarks of the D.P.I. in paras 4(vi) to 7 of his note read above is forwarded to the D.E.B. for information & necessary action.

2 cf

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

25.4.45

24.4.45

20.4.45
22.4.45

To,
the D.E.B. Malabar
the D.P.I. (with a copy)
the Exr. [illegible]
the [illegible] Depy.
S.C. for [illegible]

Despd
9/5

Annexure

32

Annexure

18

Receipts

Rs 27140
45407
72547

Receipts		Charges	
Opening balance as revised	72547		
Ordy.		As on pages 10, 12, 14 of col. (4)	
1. Edn. tax	3,23,201		
2. Contribution	1,070		
3. Other receipts	800	Total ordy.	1592660
4. Govt. grant		**Capital**	
(1) under ~~the~~ section 37 of the E.E. Act	1,12,000	Equipment	
(2) under the proviso to section 37 of the Act	7,26,200	(1) furniture & apparatus	4500
(3) towards the loss of income from edn. tax on profession tax	19,390	(2) library books & maps	1000
(5) contribution from the general account	64,870	Total capl.	5500
6. Advances recovered	4,500	Total ordy. & capl.	1598160
Deduct			
Amount transf. to capl.	5500		
Total ordy.	12,46,471	closing balance (deficit)	2,73,642
Capital			
Amount transf. from ordy.	5,500		
	~~12,51,971~~		
Total capl.	5500		
Total ordy. & capl.	12,51,971		
Grand Total including opening balance	13,24,518		

20.4.45
22.4.45

PARTICULARS:--	8th Std.	7th. std.	6th. std.	5th. std.	4th. std.	3rd std.	2nd std.	1st std
1. No.of schools on the date of submission of the Budget in December 194	85	-	-	805	-	-	-	-
2. No.of schools proposed to be opened in the ensuing year.	N I L.							
3. Total No.of teachers employed in all the schools under the management of the Local Body on the date of submission of the Budget and the scales of pay in force and the number of teachers in each school.	SECONDARY GRADE. 265. ELEMENTARY GRADE. 2064. SCALES:-- SECONDARY GRADE TEACHERS 25-2/2-45. HIGHER GRADE TEACHERS. 20-1/2-24-2/2-30 Lower GRADE TEACHERS. 15-1/2-20.							
4. No. of additional teachers proposed to be employed in (i) Existing schools (ii) schools to be newly opened during the ensuing year and their scales of pay.	N I L.							
5. If the pay of the existing teachers is proposed to be revised the total number of teachers whose pay will be effected showing the present and proposed scales of pay and the extra provision made for the purpose.	N I L.							

****

PRESIDENT, DISTRICT BOARD
VIZAGAPATAM.

P.B.RAO/-.

Government of Madras.
Abstract.

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

Education and Public Health Department.

G.O.Ms.No.691.Education. dated 30th April 1945.
Read the following:

From the Director of Public Instruction RF.No.22.B.3.44-45 dated 15th 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, Malabar.

2. Revised Estimate - 1944-45. (1) The credit taken under "Education tax" should be raised from Rs.2,72,070/- to Rs.3,17,477/- the income advised by the Collector.

(2)The sanction of the Government should be obtained to the excess expenditure both under "ordinary" and under "Capital" as required by the rules issued with G.O.No.139.Edn. dated 29-1-1942.

3. Budget Estimate 1945-46.(1) The credit taken under "education tax should be raised from Rs.2,70,180/- to Rs.3,23,201/- the income anticipated by the Collector.

(2) The amount taken credit for as Government contribution under section 37 of the Madras Elementary Education Act, 1920, should be raised from Rs.95,370/- to Rs.1,12,000/- being the equivalent of the probable income from education tax at 4½ pies in the rupee of land revenue.

(3) The credit taken for provincial funds for a subsidy of Rs.3,90,270/- towards the grant of dearness allowance to teachers should be deleted.

(4) The provision of Rs.4000/- proposed under "Expenditure - Capital - Lands and buildings" should be deleted.

4. Revised with reference to the orders above the budget will close with a deficit of Rs.2,73,640/- . 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 early in June 1945.

5. An extract from the remarks of the Director of Public Instruction in paras 4(vi) to 7 of his endorsement read above is forwarded to the President, District Board 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, Malabar (with extract)
To the Director of Public Instruction.
To the Examiner of Local Fund Accounts.
To the Local Administration Department.

(True copy-Forwarded-By Order)

Superintendent.

kd.

Annexure.

	Rs.
Receipts:	
Opening balance as revised.	72,547
Ordinary:	
1. Education tax.	3,23,201
2. Contribution.	1,070
3. Other receipts.	800
4. Government grant.	
(1) under section 37 of the Elementary Education Act.	1,12,000
(2) under the proviso to section 37 of the Act.	7,26,200
(3) towards the loss of income from education tax on profession tax.	19,390

P.t.o.

	Rs.
5. Contribution from the general account.	64,810
6. Advances recovered.	4,500
Deduct	
Amount transferred to capital.	5,500
Total Ordinary.	12,46,471
Capital	
Amount transferred from ordinary.	5,500
Total capital.	5,500
Total ordinary and capital.	12,51,971
Grand Total including opening balance.	13,24,518.
Charges: Ordinary.	
1. Staff. Salaries and allowances.	
(a) District Board, Educational Officer.	2,140
(b) Contribution for pension.	110
(c) Contribution to P.F.	120
(d) T.A. and contingencies.	900
(e) Masters - Salary.	13,24,750
(f) Clerks.	15,750
contribution to provident fund	52,000
travelling allowance	3,000
2. Contingencies and Equipment:	
Contingencies:	
(a) Contingencies schools.	48,230
(b) House rent.	80,000
(c) Other items.	17,400
Equipment:	
(a) Furniture and apparatus.	500
(b) Library books and maps.	500
(c) Other items.	4,000
3. Repairs to buildings.	15,000
4. Interest on repayment of loan.	23,760
5. Advances recoverable.	4,500
Total Ordinary.	15,92,660
Capital	
Equipment:	
(1) Furniture and apparatus.	4,500
(2) Library books and maps.	1,000
Total Capital.	5,500
Total ordinary and capital.	15,98,160
Closing balance(deficit)	- 2,73,642

...ooo...

NOTES

Edn. 28.1.45 Dept

p.f. Ref. 2357 A. from the D.P.I. R.P. No. 2203/44-45 of 15.1

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

p.f. The D.P.I. has forwarded with his remarks the revised estimate for 1944-45 and the budget estimate for 1945-46 under the control of the Dt. Board, Malabar. The estimates are examined below.

2. Revised Estimate - 1944-45

A | (1) Edn. tax The collector may be consulted as to the amounts that shd. be taken credit for both in the revised estimate & in the budget estimate.

25.1.45

p.f. | (2) Refund of Edn. tax It is not clear what the refund is. The President may be asked to explain. A.

25.1.45

(3) Expenditure The expenditure proposed both under ordinary & under capital exceed the allotment in the sanctioned budget. The President may be asked to obtain the sanction of the Govt. to the excess expenditure.

3. Budget Estimate - 1945-46

(1) Edn. tax Please see A. above.

(2) Govt. contribution under section 37 of ~~[illegible]~~ this depends on the proceeds of Edn. tax ~~[illegible]~~ anticipated in 1944-45. ~~[illegible]~~ The credit to be allowed may be determined on receipt of the Collector's reply.

(3) Govt. subsidy for dearness allowance credit has been taken for a subsidy to cover the entire cost of dearness allowance to teachers in 1945-46. There seems to be no alternative to allowing the credit unless [illegible] savings are forthcoming under Edn. tax

B2

S/ as an additional contribution from the general funds.

(4) ~~Expenditure~~ details for the provisions proposed under the various heads are given as against the entries. The ~~estimates may be accepted~~. D.P.I. suggests the deletion of the provision made under "land & buildings". This will convert the deficit balance of Rs 1980 into a surplus of Rs 2020.

pp 7-15 cf.

para 4(vi)

p 1 cf

5. A draft memo is submitted for approval. After issue the file may be sent to L.A. for remarks on the ~~question~~ ability of the general fund to make an addl. contribution to the E.E. Fund in 1945-46.

3,90,720
2,020
3,88,700

20-1-45 23-1-45 25-1-45 L. A. (a.c)

Credit has been taken in the Ely. Edn. budget of this D. Bd. for a contribution of Rs 94810 in the R.E. for 1944-45 and of Rs 64810 in the B.E. for 1945-46 against the same contributions provided for the two years in the Gl. budget of the D. Bd.

L. A. Dept.

2357 A2
31-1-45

The remarks of this Dept are invited on the ability of the Malabar D.Bd to make any increased contribution from the general funds to the Ele. Edn. Fund in 1945-46. On the basis of the B.E. ~~for 1945-46~~ for 1945-46 of the Malabar D.Bd as framed by the board the Genl. Acct. only will close with a deficit of Rs 3170 against the prescribed minimum closing balance of Rs 37,520. In the circumstances the question whether the D.Bd. can increase its contribution from the Genl. Acct. to the Ele. Edn. Acct. ~~will~~ can be ~~known~~ decided definitely only after orders ~~have been~~ after orders are issued on the proposals now under the consideration of the Govt to augment the resources of local bodies. ~~Meanwhile L.A. Dpt may adopt one of the following two courses —~~

~~(1) orders may be passed on the Ele. Edn. Fund budget leaving a deficit and informing the board that separate orders will be issued early in 1945-46 as to how the deficit can be avoided, or~~

~~(2) pass orders may be passed on the Ele. Edn. fund budget [illegible] the board about the last week of March [illegible] provincial~~

LOCAL ADMINISTRATION DEPT.
31 JAN 1945
SECRETARIAT, MADRAS

2837

S.9
1.2.45

In its present financial condition the District Boar will be unable to make any additional contribution from its General to the Elementary Education Fund. However, the District Board may make a ~~specified~~ substantial additional contribution from its General Fund towards the estimated ~~deficit~~ deficit of Rs 3.90 lakhs in its Elementary Education Budget for 1945-46 if the measures mentioned below to augment the resources of local bodies are carried through.

A

S.No.	Particulars of the measure.	Additional income expected in 1945-46 Rs (in lakhs)	Remarks.
(1)	(2)	(3)	(4)
1.	Proposal to pay Rs. 74 lakhs to local bodies in 1945-46 towards arrear toll compensation.	2.25	This is treated as a Part II scheme for 1945-46 and no commitment ca be made on accoun of this till the Provincial Budget for 1945-46 is finally authoris by the end of March 1945.
2.	Increase of the rate of ~~xxxxxxxx~~ land cess by 6 pies in the rupee	0.94 1.10	The question of undertaking legi tion to give eff to this proposal is under conside tion. Credit can be taken for this item of revenue only after the necessary legislation is passed.
3.	Levy of an additional stamp duty at 2% on transfers of property in the mufassal and transfer of the proceeds to local bodies	not known at present	Legislation is necessary to give effect to this proposal. Credit for the income from this source can be taken only after the necessary legislation is passed.
4.	Transfer of the net income from entertainments tax to local bodies after increasing the rates of the tax	not known at present, but the income of Dt.Bds. from this source is bound to be small.	Necessary legislation is under consideration to increase the rates and credit can be taken for this item only after ~~the~~ final orders are passed by the Rev. Dept. in the matter

P.T.O

he actual opening balance of the District Board for 1945-46 (which will be known by about first June 1945) ~~is~~ has also to be ascertained before the additional contribution possible to the Elementary Education Fund can be determined. Thus, the additional contribution which the District Board can pay from its General to its Elementary Education Fund in 1945-46 cannot be determined at present.

RM
6/2/45

S
E&PH

7-2-45
E&P.H

Dp 7.2.45.

Edn. & P.H. Dept

05608

L.A. Dis. No. 18377
LA Aud IV
7-2-45

ASST. SECRETARY TO GOVERNMENT
7 - FEB 1945
EDUCATION AND PUBLIC HEALTH DEPT.

The file may be over till 1.4.45. The Collector & the [illegible] will be reminded on 22.2.45 for a reply to the Memo on p. 17 cf.

Σ
5.2.45

ay
8.2.45

Cd. 6412 A. from the [illegible] Malabar regd. 15054 of 45 of 5.2.45

Cd. 6826 A. from the Collector of Malabar ref. Dis. A 1942/45 of 14.2.45, entering under — p 21 cf, p 23 cf

The reply ~~[illegible]~~ The Collector says that the G.O. re funds in the R.E. may be ~~[illegible]~~ ~~the Collector~~ enhancement of tax has not been issued by Govt. & asks for copy. It may be supplied.

2. The budget as framed by the Board opens with a balance of Rs 27,140 against a nil balance anticipated. The Collector has been consulted as to the amount to be allowed credit for under Edn. tax both in the revised estimate & in the budget estimate. If an increased credit under Edn. tax is suggested by the Collector the balance on 1.4.45 in the revised estimate will be enhanced. The view has been recorded in another connection that the subsidy paid for dearness allowance this year may be reduced to the extent of the opening balance noticed. Orders whether the question of recovery may be taken

p 5 cf

x p 34 cf (Z)

p 19 cf

P

[illegible]

taken up on receipt of the Collector's reply or whether recovery to the extent of Rs ~~27140~~ 27140 also be ordered even now. ~~In the latter case the draft below is for appl.~~

3. The draft memo on page 24 cf. is ~~[illegible]~~ for appl.

ay
17.2.45

W
17.2.45

pl. issue Memo resubmit

Σ
27.2.45

p 24 cf

The Memo has been issued.

The files resubmitted as ordered.

ay
6.3.45

W
6.3.45

P above

~~I think we may await Coll.r's reply before ordering recovery & recover to the maximum extent with refer: that report.~~

Yes.

Σ
8.3.45 S

W
9.3.45

Para 2 is [illegible] the G.O. at (2) Mr. W. [illegible] in [illegible]. Is this copy to [illegible] sent from here or [illegible]?

W
9/3/45

Seeded: that the initials of the Despr. at the foot of p. 32 c.f. (Z) indicates despatch of copies to all the addressees given there including the Coll.r. No other record is usually kept.

Σ
9.3.45 S

In the absence [illegible] Para 2 is drawn [illegible] in [illegible] ? The Dt. Bd. have taken [illegible] ? [illegible] have [illegible] lapsed in [illegible]; which is [illegible]?

W
9/3/45

Under the procedure approved in the G.O. at (K), adjustments are made by the Collector. The Dt. Board could ~~not~~ have checked the accuracy of the amount adopted by the Collector with reference to the orders of Govt.

2. The Collector's reply to the Memo on page 19 c.f. has been received. It will be seen therefrom that the Board will get an additional income of about Rs 9,8,000 ~~over~~ and above that already taken credit for. The subsidy for dearness allowance payable in 1945-46 ~~will~~ can be reduced by Rs 98,000.

[illegible]

3. In view of the recent view of Finance, ~~decision~~ it is for orders whether the question of ~~the~~ excess recovery of subsidy paid for dearness allowance this year may be ~~considered~~ ~~dropped~~ deferred till the figures of actual expr. for 1944-45 become available. The file may lie over till 10.4.45.

yes
17.3.45

17.3.45
9/3/45

4.3.45
16.3.45

20.3.45
20.3.45

A draft memo is sub. for app.
22.3.45

With reference to the increased credit under Edn. tax advised by the Collector the contribution payable under section 37 of the E.E. Act in 1945-46 will be raised from Rs 95,270 to Rs 1,12,000. If the credit taken in the budget for a subsidy for dearness allowance (Rs 390,720) is deleted the deficit in the budget will be about Rs 2,73,640/- as explained below:

p 26 c.f.
para 3(2) on p 1 ante
p 6 c.f.

Closing balance		-1980
Deletion of the credit for a subsidy for dearness allowance		3,90,720
Total deficit		39,2700
Addl. income from Edn. tax 1944-45	45410	98,430
1945-46	53020	
Addl. income under Govt. contribution under section 37 of the Act		16630
Deletion of the provision under land & buildings		4000
		119060

p 5 c.f.
p 6 c.f.
pp 6 & 26 c.f.
para 4(vii) p 14

23

~~Net deficit Rs 2,73,640~~

In view of the ~~statement~~ noting of the ~~L.A.~~ dept. at A on p 3 ante, it may be possible for the dept. to say even now whether the contribution payable from the general funds can be raised by Rs 2,73,640. For orders whether L.A. may again be consulted. ~~or whether orders may be passed on the budget leaving a deficit of Rs 2,73,640~~

2357A-5
9.4.45

6.4.45

6.4.45

5.4.45

L. A[illegible]

L.A. Deptt.
C.

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

P155 of U 8880

10/4

P 3 of U

The previous notes of this deptt. are on pages 2. 4 above. The file has again been sent to this deptt with reference to 'A' above. The B.E. of this Dt. Bd as approved by Govt in G.O. No. 719 (L.A.) 29.3.4[illegible] closes with a deficit of Rs 161781 under the General account ordinary against the prescribed minimum closing balance of Rs. 39990. The Board will get in 1945-46 an additional income of Rs 2.2[illegible] lakhs towards the arrears of toll compensation and Rs 0.94 lakhs out of the increase of the rate of land cess by 6 pies in the rupee besides some more ~~[illegible]~~ income under other proposals ~~[illegible]~~ under the ~~[illegible]~~ consideration of the Govt. Out of this additional income, a sum of Rs 2.02 lakhs is required to wipe off the deficit and to provide the minimum closing balance in the General account ordinary. ~~The~~ The additional contribution which the Board ~~may be~~ [illegible] can make ~~pay~~ from its Genl funds towards meeting the large deficit of Rs 2.73 lakhs in the E.E. account in 1945-46 can ~~may~~ be determined only in July 1945 when the ~~[illegible]~~ the expert of the additional income of the

2.25
0.94
3.19

1.62
.40
2.02

3.19
2.02
1.17

A

Board from the other ~~mean~~ sources ~~will be available~~ and ~~when~~ the actual opening balance of the Bd. for 1945-46 will be known.

~~This dept may therefore suggest that order a may be passed on the Ely Edn Fund Budget for 1945-46 informin leaving a deficit of Rs 2.73 lakhs and informing the Board that separate orders will be issued early in 1945-46 as to how the deficit should be avoided.~~

~~With these remarks the file may be returned to E & PH. Dept U.O.~~

with these remarks the file may be returned to E & PH Dept

D7
12.4.45.

14/4/45

16.4.45

EOH

15457

APR 1945

L.A.W.O 8880.1C
16.4.45.

~~Ed. E.V. Dept~~

A draft order is

ordr. for appr.

25-4-45

28/4/45

20.4.45

22.4.45

16/4

18/4

24