Closed

Supt

Scott. II-27—37,004—12-11-45.

Edn (1946) Department.

Ms SERIES.

G.O. No. 1339
Edn

Dated 10.7.1946

order is at pages 37-40 CF.

[Despatch Abstract.]

Budget Estimate for 1946-47 - Elementary Education Fund - District Board, Coimbatore - Orders passed.

Back Papers.

G.O.	No.	Department.	Date.	G.O.
Go	614	Edn	19.3.46	
Go	1498	Edn	22.9.45	
Go	615	Edn	23.4.45	

ASST. SECY. TO GOVERNMENT
1 FEB 1946
EDUCATION AND PUBLIC HEALTH DEPT.

#B2

10614

R.P.No.
20-B.3./45-46.

Office of the Director of Public Instruction,
Madras, Dated 18th February 1946.

2

SUBJECT:- Budget Estimate - Elementary Education Fund - Coimbatore District Board - 1946-47.

REFERENCE:-Letter No. 24198-E.1/45 dated 23-1-1946 of the President, District Board, Coimbatore.

....

Submitted.

2. Variations between the sanctioned budget and the revised estimate and details for the provision made in the Budget Estimate for 1946-47 have been explained by the President.

3. Revised Estimate 1945-46.

(i). The total of the actual receipts under ordinary for 1944-45 works to Rs. 7,58,085/- and not to Rs. 7,61,085/- as stated in the Budget and therefore the opening balance for the Revised Estimate for 1945-46 should be only Rs. 18,228/-.

(ii). The credit taken for a Government subsidy of Rs. 88,020/- under section 37 of the Act may be allowed to stand tentatively subject to the orders of Government fixing the amount due for payment.

(iii). The credit taken for a Government grant of Rs. 2,97,350/- under the proviso to section 37 of the Act should be raised to Rs. 2,97,363/- with reference to G.O. No. 553 Education dated 10-4-45 and No. 594 Education dated 16-4-1945.

(iv). The credit taken for a subsidy of Rs. 7,190/- under ordinary for the introduction of compulsion should be reduced to Rs. 6,940/- with reference to para 10 below.

(v). The estimated expenditure under ordinary and capital exceeds the sanctioned budget and the sanction of Government should therefore be obtained by the President for the excess.

4. Budget Estimate - 1946-47.

(i). The credit taken for a Government grant of Rs. 86,200/- under section 37 of the Act is liable to revision with reference to the amount of education tax that may be collected and actually adjusted to the credit of the fund during 1945-46.

(ii). The credit taken for a Government grant of Rs. 2,97,350/- should be raised to Rs. 2,97,363/- with reference to para 3 (iii) above.

(iii). The credit taken for a Government grant of Rs. 98,160/- under the compulsion scheme should be reduced to Rs. 94,560/- with reference to para 10 below.

(iv). Allowing for the variations mentioned above, the budget estimate closes with a deficit of about Rs. 4,61,700/-. The Board has already proposed to contribute from its general funds a sum of Rs. 1,00,000/- over and above the sum fixed by the Government for the 1945-46. In view of the poor condition of the fund and the receipt of Rs. 4,89,722/- as toll compensation sanctioned in G.O. No. 1048 L.A. dated 11-5-45, the Board may be required to raise its contribution from the general funds or to consider the question of additional taxation.

P.T.O

5. Out of the 18 schools for girls, 11 are incomplete and 2 are staffed by only one teacher. The accommodation provided for 10 schools is defective. Speedy steps may be taken to provide them with adequate and suitable buildings and to develop the incomplete schools into complete schools, and the single teacher schools to plural teacher ones.

6. There are 166 boys' schools managed by single teachers. Steps should be taken to reduce this number. In 17 out of the 47 Higher Elementary schools, no provision has yet been made for the teaching of a Prevocational subject. This needs attention. The accommodation provided for 191 boys' schools is either inadequate or unsuitable. After the amalgamation of boys' and girls' schools given effect to in 1943, as a measure of retrenchment some schools are held in more than one or two buildings situated several yards away from each other, rendering supervision difficult. It is desirable that the amalgamated schools are accommodated in one building so as to render effective supervision possible. Separate urinals should be provided for girls in the amalgamated schools.

7. The District Educational Officer reports that there are some cases in which transit Travelling Allowance and the leave salary were not paid to the teachers. The attention of the Board may be invited to the rules issued with G.O. No. 2735 Education dated 7-12-1939 as subsequently amended and No. 1321 Education dated 18-7-1940.

8. There are 46 schools for boys and 2 schools for girls requiring additional teachers.

9. The supply of equipment to most of the boys' and girls' schools is poor. Early action should be taken to rectify this defect.

10. Compulsory Elementary Education.

	Items of expenditure.	Revised Estimate. 1945-46.	Budget Estimate. 1946-47.
(1).	Staff -- salaries.	3,300/-	49,200/-
	Dearness Allowance.	2,640/-.	39,360/-
(2).	Rent.	1,000/-.	6,000/-
(3).	Contingencies.	--	--
(4).	Midday meals.	2,500/-.	1,81,940/-.
	Capital.		
(5).	Lands and buildings.	11,200/-.	25,850/-.
(6).	Equipment.	5,500/-.	14,500/-.
(7).	Books and slates.	2,000/-.	2,000/-.
	Total.	28,140/-.	3,18,850/-.

Credit taken for

		(a)	(b).
(1).	Staff, Rent and contingencies.	7,190/-.	98,160/-.
(2).	Midday meals.	2,500/-.	1,81,940/-.
(3).	Capital.	18,700/-.	42,350/-.
	Total.	28,390/-.	3,22,450/-.

(a) should be reduced to Rs. 6,940/- and (b) to Rs. 94,560/-. with reference to items (1) to (3) under expenditure.

For Director of Public Instruction, Madras.

To
The Secretary to Government, Edn. & Public Health Dept.

C.F. 32 (a).

Local Administration Department

From (Name) Sri V.K.Palaniswami Gounder,

Designation President, District Board,

Station Coimbatore.

Received 2-FEB 1946 Registered

~~Rc. 3951-B/45.~~

3

To
The Director of Public Instruction,
MADRAS.

Rol. 20 B³/45–46.

Enclosures :

Roc. No. 24198/ -E1/45. dated 23-1-1946. 194 .

Sir,

Sub: Budget Estimate - Elementary Education Fund - 1946-47 - Coimbatore District Board - Submitted.
Ref: Your letter C.No.3951-B/45, dated 10-10-1945.

I forward herewith two advance copies of the Budget Estimate of the Elementary Education Fund of the Coimbatore District Board for the year 1946-47 in the form prescribed, with summary and statement.

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

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

P.t.o.

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15 infra

Copies of the District Board Resolution approving the budget will be forwarded separately after obtaining sanction of the Board in the ensuing meeting to be held on the 12th proximo.

K.N. Ranganatha Sastry
1/2

For President, District Board,
Coimbatore.

k.k.1/2.

5

Proceedings of the District Board, Coimbatore, Dated 12-2-46.

Read:

Revised Budget estimate for 1945-46 and Budget esti for 1946-47 of the Coimbatore District Board, pertaining to Elementary Education Account.

4

District Board Resolution No.1016.

APPROVED.

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

/True extract/

For President, Dt. Board.

k.k.16/2.

115000

[illegible]

7600

[illegible]

7

ABSTRACT.

Revised Budget Estimate for 45-46.

Particulars.	Opening balance.	Receipts.	Charges.	Closing balance.
1. Ordinary	21,228	10,81,421.	10,98,182	4,467
2. Capital	..	30,270	30,270	..
Total	21,228	11,11,691	11,28,452	4,467

5

Abstract.

1946-47.

1. Ordinary	4,467	9,81,796	14,41,170	4,54,907 (Minus)
2. Capital	..	69,100	69,100	
Total	4,467	10,50,890	15,10,270	4,54,907 (Minus)

BUDGET ESTIMATE .

Elementary Education Funds - 1946-47.

Actuals 1944.45	Revised estimate for 1945-46.	Heads of Account.	Budget estimat for 1946-47.
1	2	3	4
		Receipts - Ordinary	
1,04,501	21,228	Opening balance.	4467
2,33,619	2,60,690.	1. Education Tax.	2,60,580
..	..	2. Fines & Penalties under Ele. Edn. Act.	..
~~12~~	~~20~~	3. Investments realised.	..
19	20	4. Income from Investments.	20
4,567	3,960	5. School fees.	4,230
..	..	6. Endowments	..
..	..	7. Contribution	[illegible]
619	610	8. Other Receipts	670
		9. Govt. Grants.	
79,939	88,020	1). Under Sec.37 of Ele.Edn.Act.	86,200
3,31,083	2,97,350	2.) Under the proviso to the Sec.37 of the Act.	2,97,350
		3.) For compulsory education.	
-	7,190	(a) Staff, rent & contingencies.	98,160
	2,500	(b) Midday meals to poor pupils.	1,81,040
1,08,223	4,32,626	10. Contribution from General Accounts.	79,396
16	25	11. Permanent advances refunded.	..
7,61,085	10,92,991	Total	10,08,546
25	...	Deduct - Refunds	..
7,983	11,570	" Amount transferred to capital	16,750
7,53,077	10,81,421	Net Total	9,81,796

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Actuals of 1945-46 1	Revised estimate for 45-46. 2	Heads of account. 3	Budget estimate for 46-47. 4
		RECEIPTS - CAPITAL.	
	18,700	1. Govt.grants for compulsion.	42,350
	..	2. Endowments & Contributions.	..
	..	3. Loans	..
		4. Contributions from General Accounts - Ordinary.	..
7,983	11,570	5. Amounts transferred from Ordinary.	26,750
7,983	30,270	Total Capital	69,100
7,61,060	11,11,691 ~~11,12,855~~	Total - Ordinary & Capital.	10,50,896
8,65,561	11,32,919	Grant Total including opening balance.	10,55,363
		EXPENDITURE - ORDINARY.	
		1. Staff.	
969	1,820	(a) Salaries & allowances of Dt.Bd. Educational Officer. ..	2,100
97	340	Dearness allowance. "	380
54	210	Contribution for pension E "	300
30.	220	" Leave salary "	310
45	230	Travelling allowances	200
		(b) Masters.	
5,25,932	5,70, 320	Ordinary area - Salaries	6,22,810
1,98,977	3,85,370	" Dearness allowances	3,88,020
..	3,300	Compulsory area - Salaries	49,200
	2,640	" Dearness allowance	39,360
		(c) Clerks & Servants.	
10,593	4,330	(i) in schools - Salaries (ordu.Area)	4,530
4,511	5,090	Dearness allowances	5,710
		Salaries (Compuslroy area)	
		Dearness allowances.	
	6,480	(ii) In the office - Salaries	7,710
	2,410	Dearness allowances	2,780
	770	Contrubition Leave Salary	1,230
25,414	36,390	Total contribution to Provident Fund.	36,900
	1,000	(d) Travelling allowances	2,000
1,810	1,400	(e) Gratuity	1,500
	440	(f) Stipend to teachers sent up for training.	..
		2. Contingencies & Equipment.	
		(a) Contingencies.	
28,726	30,010	(i) House Rent (A) Ordinary area	30,000
	1,000	(b) Compulsory area.	6,000
20,747	22,970	(ii) Other items	25,000
		(b) Equipment.	
		Furniture & Apparatus	
		Library books and maps	1,000
		Other items	250
		3. Prizes ' Scholarships.	..
6,471	10,000	4. Repairs to buildings	23,000
2,700	2,700	5. Contribution to Panchayats Valparai Panchayat Board	2,700
8,27,076	10,89,440	Total (C.O.)	12,52,990

1050896
42250
28010

1	2	3	4
8,27,076	Rs 10,89,440	Expenditure -Ordy.(Contd.)	Rs 12,52,990
6,242	6,242	6. Interest on and repayment of debt.	6,240
..	..	7. Investments made	..
430	..	8. Advances Recoverable	..
	2,500	9. Provision of mid-day meals to poor children in compulsory area.	1,81,940
8,33,748	10,98,182	Total - Ordinary	14,41,170
		EXPENDITURE - CAPITAL.	
10,585	9,360	1. Lands & Buildings (Ordy.Area)	19,750
	11,200	(Compulsory area	25,850
		2. Equipment	
	2,000	(i) Furniture & Apparatus (Ordy.Area)	5,000
	5,500	" (Compulsory area)	14,500
	100	(ii) Library books & maps. Slates etc. Ordy.Area.	.. 2,000
	2,000	(Compulsory area	2,000
	110	3. Investments made	
		4. Other items	
10,585	30,270	Total Capital	69,100
8,44,333	11,28,452	Total Ordinary & Capital	15,10,270
21,228	4,467	Total - Closing balance.	4,54,907 (Minus)
8,65,561	11,32,2919	Grand Total including opening balance.	10,55,363

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2-FEB1948
MADRAS

COIMBATORE DISTRICT BOARD.

EXPLANATORY MEMORANDUM ON THE REVISED BUDGET FOR 1945-46 AND THE BUDGET ESTIMATE FOR1946-47 OF THE ELEMENTARY EDUCATION FUND OF THE COIMBATORE DISTRICT BOARD.

REVISED BUDGET FOR 1945-46.

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The budget for the current year is recast and approved by ~~the~~ Government in G.O.No.Ms. 615 Edn., dated 23-4-45 was expected to open with a balance of Rs 34,659/-. But it actually opened with a balance of Rs 21,228/- only. This is mainly due to the fact that the contribution from General Account of Rs 1,27,449/- for 1944-45 was not adjusted in full on account of anticipated deficit in the General Account and only an amount of Rs 1,08,223/- was actually paid. The increase in expenditure under salaries and dearness allowance of Masters in the same year amounting to nearly Rs 19,000/- has also besides other sundry items contributed towards the decrease in the opening balance for the current year - 1945-46.

Receipts:

Details of receipts for the amounts taken credit of in the revised budget for 1945-46 are explained clearly in Appendix I.

Taxation:

Education cess is collected by the Revenue Department along with land cess and is adjusted to the District Board by the Collector whose figures are ~~usually~~ Govt adopted in ~~taktax~~ toto. The actuals for the six months ending 30-9-45 together with the anticipated income for the next six months at the rate of Rs 21,715 p.m. denoted by the Collector has been taken credit for under this head.

Government Grants.

(i) The normal subsidy under sec. 37 of the Act has been fixed at Rs 86,200/- in G.O.No. 614 P.H., d/ 28-4-43. The variation of the actual amount will be due to the increase or decrease on the collection of land cess. The provision of Rs 88,020/- under this head is made with reference to the actual amount of education cess adjusted during 1944-45.

(ii) The actual amounts of subsidies sanctioned in G.O.Nos. 553 d/ 10-4-45 and No. ~~45~~ 594 dated 16-4-45 have been taken credit for.

(iii) The Government have sanctioned grants under compulsory education scheme for the payment of salaries and allowances of teachers, rent for school buildings and contingencies as well as for the supply of mid-day meals to poor children in the schools in those areas.

For the supply of midday meals Government have sanctioned grants at Rs 16,540/- per month for the whole district. But since arrangements are not compelete ~~and~~ yet and the supply of midday meals has not actually been started in any centre, a lump sum provision of Rs 2,500/- only has been made on the expenditure side and a similar amount has been taken credit for under Government grants under "Receipts:- Ordinary ":--

Contribution from General Account:

This is regulated with reference to the orders of Government in G.O. No. 615 Edn., dated23-4-45 and Government Memo. No.34897 A3 ~~dx~~ E. d/ 19-11-1945 as shown below:-

Difference of contribution between the amount fixed by Government and amount actually adjusted from Genergl Funds in 1944-45.	.. Rs	19,226
Contribution for 45-46 as fixed in G.O.No.615 Edn., d/ 23-4-45	..	3,13,400
Additional contribution from General Funds to wipe off the anticipated deficit. ...	..	1,00,000
Total	.. Rs	4,32,626

The General funds do not admit of this contribution. ~~Na furtherx~~ Notwithstanding the additional ~~xa~~ sources of revenue opened out to District Board by way arrear toll compensation, additional Land Cess, Stamp duty, ~~axa~~ Entertainments Tax, the Revised Estimate of the District Board General Funds for 1945-46 is closing with a heavy deficit of Rs 1,62,529/-. Reasonably the contribution from General Funds should be reduced to this extent.

Capital - Receipts:

Credit has been taken for a sum of Rs 18,700/- under Government grant for capital works. This includes the cost of constructing ~~six~~ eight sheds at each of the Vettaikaranpudur and Anamalai Higher Elementary school for ~~Rs 2000~~ Rs 11,200/- as per sanctioned estimates and the balance is taken credit for with reference to the provision made under corresponding on the expenditure side.

Expenditure:

Under Expenditure "Ordinary"

Provision has been made for the following in addition to ~~ka~~ other items of a routine nature:-

(1) Payment of Dearness allowance at the rates fixed by Government
(2) Payment of Leave ~~Skx~~ Salary to all teachers as per the Rules.
(3) Payment of Travelling Allowance to teachers as per the T.A.Rules.
(4) Payment of stipends to 44 teachers who were deputed for Scout-Masters' training during the year at Rs 10/- per teacher.
(5) Repairs to buildings to the extent of Rs 10,000/- as asked for by the District Board Engineer, and
(6) Rs 2500/- for provision of mid-day meals to poor pupils in the schools in compulsory areas for which the Government will pay the full amount as grant.

Under Expenditure - ~~E~~ "Capital" provision has been made for the following ~~ax~~ among other items:--

(1) Rs 9360/- and Rs 11,200/- for Lands and Buildings in the noncompulsion and compulsion areas respectively. The provision for compulsory areas is for construction of 8 temporary sheds for each of the Board Higher Elementary Schools at Anamalaia and Vettaikaranpudur.
(2) Rs 5500/- for supply of equipment to the schools in the compulsory area, the whole amount to be drawn as Government Grant, and
(3) Rs 2000/- for free supply of books and slates to poor children in the schools in the compulsory area, the whole amount to be met from Government Grant for the purpose.

Closing balance:

The year 1945-46 is expected to close with a surplus balance of Rs 4467/-

BUDGET -- 1946-47.

Receipts:

On the receipts ~~dkx~~ side, credit is taken for under "Receipts - Ordinary" for the following:-

(1) Rs 86,200/- under Government Grants under sec. 37 of the Elementary Educational Act, this being the normal amount as fixed by Government in G.O. Edn. & Ph., dated 28-4-43.
(2) Rs 98,160/- under Government grants for compulsory education, inclu ing salaries and Dearness allowance of 200 teacher s (including the 55 already ap in 1945-46), rent for school buildings and contingencies.
(3) Rs 1,81,940/- as Government Grant for mid-day meals to poor children in the schools in compulsory areas at the rate of Rs 16,540/ per month for 11 months (excluding the vacation months) for 7561 pupils, the maximum for the district as fixed by Government.
(4) Rs 79,396/- as contribution from the General Accounts of the Board, being the statutory minimum fixed by Government. The General Account is in a very unsatisfactory state and the deficit anticipated is so heavy that no additional contribution can be thought of.

Under 'Receipts - Capital', credit is taken for Rs 42,350/- as Government grant under compulsion scheme.

EXPENDITURE:

In addition to the usual items of a routine nature, provision has been made for the following under Expenditure - Ordinary.

(1) Payment of Dearness allowance at the rates fixed by Government.
(2) Payment of ~~Dearn~~ leave salaries as per the Rules.
(3) Rs 2000/- under T.A.
(4) Rs 49,200/- and Rs 39,360/- towards salary and Dearness allowance to teachers to be newly appointed in the compulsory areas. In all, provision has been made for 200 teachers including the 55 provided for in the Revised Estimate for 1945-46.
(5) The appointment of 60 additional Higher Elementary Teachers and 5 additional Secondary ~~Second~~ grade teachers to existing schools to remedy the defect of inadequacy of staff in several of them and for opening new schools in non-compulsion areas.
(6) Rs 6000/- for rent for schools in compulsory areas.
(7) Rs 23,000/- for repairs to buildings as asked for by the District Board Engineer, as a very large number of schools buildings are in need of repairs, and
(8) Rs 181,940/- for provision ~~fo~~ of mid-day meals to poor children in compulsory areas.

Under "Expenditure Capital", provision has been made for
(1) Rs 19.750/- for Lands & Buildings in the non-compulsion area.
(2) Rs 25,850/- for Lands & Buildings in the compulsory area, as asked ~~by~~ for by the District Board Engineer,
(3) Rs 5000/- for the non-compulsion area and Rs ~~145000/-~~ 14,500/- for the compulsion area under Equipment as a good number of schools in the former and all the new ones and the new sections opened or to be opened in the latter are in need of furniture and apparatus.
(4) Rs 2000/- for Books and Maps for schools in the non-compulsion area, and
(5) Rs 2000/- for supply of books and slates to poor pupils in the schools in compulsory areas.

Closing balance:

The year is expected to close with a deficit of Rs 4,54,907/-.

GENERAL.

The rate of Education Tax levied in the District is at the abnormally high rate of 14 pies in the ruppe of land revenue. No increase in the rate can be thought of.

The contribution from the General Account has been very liberal, from year to year, and ~~x~~ in 45-46 very much more than the staturoy minimum fixed ~~to~~ by Government which has caused severe repurcussion on the General Account.

The position of the General Account during the Budget year is such that the contribution from the Genral Account cannot be increased beyond the statutory minimum except by starving some of the services under the General Funds.

In these circumstances, the Government should reasonably come to the rescue of the Elementary Education Account of the Bo ard. As suggested by ~~the~~ me year after year, it is high time that theGovernment take steps to cancel the amendment to Section 37 of the Elementary Education Act and resume their obligation to pay contribution equivalent to the education tax actually collected in the District. If this were done, the state of affairs of the Elementary Education Account in normal years will be satisfactory. Still it may not be adequate to meet the abnormal expenditure by way of payment of Dearness Allowance at the rates fixed by Government during the Budget year. The Government should come forward to meet the entire expenditure under this head by means of a Government grant in ~~a~~ addition to enhancing the Government grant under sec. 37 of the Elementary Education Act as suggested above.

District Board Office,
Coimbatore D/22.1.1946.

28/1

V.K.PALANISWAMI GOUNDER,
President, District Board.

APPENDIX I.

Revised Budget for 1945-46.

Details of Receipts - Ordinary.

Education Tax:

The education cess is collected at 0-1-2 in the rupee of the land revenue and the figures furnished by the Collector in his statement showing the allotments of cesses are adopted.

Actuals upto the end of September 1945 ..	Rs	1,30,395
Probable receipts for the next six months calculated at the rate at present ~~[illegible]~~ being drawn every month, i.e. Rs 21,715 X 6		1,30,290
		2,60,685 or 2,60,690

Income from Investments:

The amount of the Edward VII Memorial Fund, Kangayam has been invested in Government Security Bonds, which yeild interest Rs 20/-

School fees:

Actuals upto the end of ~~30-9-45~~ Sept 45 ..	Rs	1,975
Anticipated receipt for the next half year at the average rate of Rs 330/-		1,980
		3,955 or 3,960

Other Receipts.

These relate to the receipts from miscellaneous sales of unserviceable articles in the schools and also the auction sale proceeds of the Prevocational sections in the Higher Elementary schools.

Actuals upto the end of 30-9-45 ..	Rs	304-12--0
Anticipated receipts for the next 6 months at Rs 50/-p.m.		300--0--0
		604-12--0
	or	610/-

Government Grants. (i) Under Sec.37 of the Act:

This grant is sanctioned equivalent to the Education Tax realised in the previous year calculated at 4½ pies in the rupee of the land revenue. The amount so calculated as scrutinised by the District ~~[illegible]~~ Inspector of Local Fund Accounts comes to Rs 88,020/-

(ii) Under the proviso to Sec.37 :

These are subsidies sanctioned by the Government year after year for the schools opened prior to and after 1-4-1921. For the current year, these amounts as sanctioned in G.O.s No.553 d/ 10-4-45 and No.594 d/ 16-4-45 respectively are Rs 8559/- and Rs 16,220/-, i.e. Rs 24,779/- p.m.

Actuals till the end of Rs 30-9-45 ..	Rs	1.48.674
Anticipated receipts for the next six months @ Rs 24,779 X 6		1,48,674
		2,97,348
	or	2,97,350

(iv) for Compulsory Education:

(a) Staff:- So far 55 teachers have been appointed for compulsory education and they are joining duty. These teachers have to be paid for three months in the current year at Rs 36/- each p.m. (salary Rs 20/- + D.A. Rs 16/-). This expenditure will be paid by Government as grant and hence this may be taken credit for

55 X 20 X 3 - Salary	=	Rs 3,300
55 X 16 X 3 - D.A.	=	2,640
		5940/-
For rent for rented accommodation in Compulsory Areas		1000/-
" contingencies @ 1-8-0 per teacher p.m.		250/-
		7190

(b) For the supply of mid-day meals:

The Government have in their Memo.No. 32083-A.5 d/ 1-9-45 sanctioned a subsidy of Rs 16,540/- per month for a total number of 7561 poor children to be supplied with mid-day meals. On this basis, for about 1,600 pupils, calculated at 30 pupils for each of 55 teachers already appointed, the subsidy that can be drawn ~~&~~ per month will be about 1/5 of Rs 16,540/- i.e., Rs 3,308/- and this comes to Rs 6,600/- for the two months of February and March 1945. However, only a minimum provision of Rs 2,500/- is made on the expenditure side and hence credit has been taken for a similar amount under Government Grant for the purpose - (out of the 55 teachers appointed, only about 25 have so far joined duty)
Rs 2,500/-

Contribution from General Account.

This is regulated with reference to the orders in G.O.No.615 Edn., dated the 23rd April 1945 and Govt. Memo.No.2 34897 A.3 Edn. & P.H., dated the 19th Nov.1945 as explained below:-

(a) Difference between the amount of contribution for 1944-45 fixed by Government and the amount actually adjusted.	Rs 19,226
(b) Contribution for 1945-46 as fixed by Govt. in G.O.No.615 Edn. d/ 23-4-45 and Govt.Memo.No.34897-A3 d/ 19-11-45	3,13,400
(c) Additional contribution ~~kx~~ from General Funds to wipe of the anticipated deficit.	1,00,000
	4,32,626

Permanent Advance Refunded:

The headmaster, Board Higher Elementary school, Vettaikaranpudur has ~~xxxx~~ refunded the permanent advance of Rs 25/- sanctioned ~~fx~~ for the Prevocational section contingent expenditure of his school .. Rs 25/-

CAPITAL - RECEIPTS.

A total expenditure of Rs 30,270/- has been provided under capital expenditure out of which Rs 11,200/- relate to the compulsory education being cost of additional accommodation (sheds) to be erected at Anamalai and Vettaikaranpudur .. Rs 11,200/-

ADD - for supply of furniture and apparatus for 55 teachers so far appointed @ Rs 100/- each	5,500
Plus a lump sum provision for supply of books & slates to poor pupils	2,000
	18,700

Since ~~thx~~ ~~kx~~ this amount of Rs 18,700/- relating to the Compulsory education can be drawn as grant from Government, credit is taken for this amount Rs 18,700/-

The balance of Rs 11,570/- out of the total sum of Rs 30,270/- has been taken credit as amount transferred from "Ordinary" to "Capital"

APPENDIX II.

Revised budget for 1945-46.

Details of Expenditure - Ordinary.

1. STAFF:

(a) Dist. Board Educational Officer:-

Salary - Actuals upto the end of 20-8-45 ..	Rs 714--7--0
-do- From 21-9-45 to 31-10-45 ..	227--8--0
For 5 months from Nov.45 to March '46 @ Rs 150 + 75/- p.m.	875--0--0
	1816-15--0 or 1820/-

Dearness Allowance.

Actuals upto the end of 20-8-45. ..	144--8--0
-do- 21-9-45 to 31-10-45 ..	40--2--0
For 5 months from Nov.45 to March '46 @ Rs 31/- p.m.	155--0--0
	339-11--0 or 340/-

Contribution for pension.

Actuals upto 19-8-45. ..	72--9--0
For 21-9-45 to 31-3-46 @ Rs 25/- p.m.(Maximum)	133--0--0
	205--9--0 or 210/-

Contribution for leave salary.

Actuals upto 19-8-45 ..	86--7--0
For 21-9-45 to 31-3-46 @ Rs 25-12-0/p.m. (Maximum)	137--0--0
	223--7--0 or 220/-

T.A. of Dist.Bd.Edl.Officer.

Upto 30-9-45 - Actuals ..	14--2--0
For the rest of the year ..	211--0--0
	225--2--0 or 230/-

(b) Masters:-

Salaries - Ordinary areas:

Actuals upto the end of ~~Rs~~ 30-9-45 ..	Rs 2,71,260/-
For the rest 6 months @ Rs 47,692/-p.m as per statement.	2,86,152
+ ADD for 15 additional teachers for 3 months @ Rs 20/- p.m.	900
+ -do- 10 additional teachers for 2 ,, @ Rs 20/- p.m.	400/-
+ ADD for salary of full time Prevocational Instructors @ Rs 551/- p.m. for 6 months .	3,306/-
+ for salary of Part Time Prevocational Instructors @ Rs 50/- for 6 months for ~~22~~ 20 instructors.	1,000/-
+ Provision for leave salary @ 2½% on the Total anticipated expenditure from 1-10-45 to 31-3-46, viz., Rs 2,91,758/-	7,294/-
	5,70,312 or 5,70,320

Dearness allowance.

Actuals upto the end of 30-9-45 ..	1,96,686/-
Anticipated expenditure for 6 months from 1-10-45 @ Rs 30,074/- p.m. as per statement.	1,80,444/-
+ADD for 15 additional teachers for 3 months @ Rs 16/- p.m. each. 15 X 16 X 3	720/-
~~+R~~ ADD for 10 additional teachers for 2 months @ Rs 16/- p.m. each 10 X 16 X 2	320/-
ADD Prevocational Instructors (Full time) @ Rs 432/- p.m. as per ~~Satt~~.Statt. 432 X 6	2,592/-
ADD - provision for leave salary @ 2½% of the total anticipated expenditure from 1-10-45 to 31-3-46 Viz., Rs 1,84,076/-	4,602/-
	3,85,364 or 3,85,370/-

For compubsory area.

(a) Salaries - For the 55 teachers so far appointed for 3 months @ Rs 20/-p.m. each 55 X 20 X 3	Rs 3.300
(b) D.A. -do- @ Rs 16/- p.m. 55X16X3	2,640.

(c) Clerks & Servants:

(i) In schools

Salaries: Actuals upto the end of 30-9-45	2,008
For the rest 6 months @ Rs 368 p.m. as per statement.	2,208
	4,216
ADD leave salary @ 2½% ..	106
	4,322 or 4,330

Dearness allowance.

Actuals upto the end of 30-9-45 ..	2,177
For the rest 6 months @ Rs 464/-p.m. as per statement.	2,784
	4,961
Add leave salary @ 2½% ..	124
	5,085 or 5,090/-

(ii) In the Office:

Salaries: 1 Superintendent for 12 months @ Rs 82/- p.m.	984/-
10 Lower Dn.Clerks @ Rs 41-10-8 p.m. each for 12 months.	5,000/-
1 Upper Dn. Clerk @ Rs 63/- p.m. for 3 months.	189
1 Attender for 12 months @ Rs 25-13-0 p.m.	310
	6,483 or 6,480/-

Dearness allowance.

For the above 11 incumbents @ Rs 18/-p.m. for 12 months.	2,160/-
For 1 Upper Dn.Clerk for 3 months @ Rs 18/-p.m.	54/-
For 1 attender @ Rs 16/-p.m. for 12 months	192/-
	2,406 or 2,410
Contribution to Leave salary - 1/8 of Rs 6173/-	772 or 770/-
Contribution to Provident Fund; Usual contribution @ 1/16 on the Total expenditure of about 6,00,000/- for masters. ..	Rs 36,000
Similarly for clerks & Servants at 1/16 of Rs 6173/- ..	390
	36,390

(d) Travelling Allowance.

Lump sum provision both for masters & clerks & servants.	1,000/-

(e) Gratuity.

Actuals upto the end of 30-9-45. ..	340/-
Anticipated expenditure for the rest 6 months with ref. to the application now pending.	1,060/-
	1,400/-
(f) Stipends toteachers sent up for scout masters' training - vide D.P.I's. proceedings Dis.4022/45 dated 24-11-1945. ..	440/-

2. CONTINGENCIES.

(a) House Rent.

Actuals upto the end of 30-9-45 ..	15,007
Anticipated expenditure for the rest 6 months - an equal amount.	15,000
	30,007 or 30,010
For rented accommodation in compulsory areas ..	1,000
	31,010

(B) other items:

Actuals upto the end of 30-9-45 ..	Rs 11,866
Anticipated expenditure for the rest 6 months @ Rs 927/- as per statement 927 X 6 = 5562 Money Order.Comm. = 4620 Stamps = 600 Other items. = 320 11102	11,102
	Rs 22,968 or 22,970

4. Repairs to Buildings:

A provision of Rs 10,000/- is made as per recommendations of the District Board Engineer who expects that the incomplete works of 1944-45 and new works of an ordinary nature could be executed only upto an extent of Rs 10,000/-

5. Contribution to Panchayat:

The usual contribution of Rs 2700/- for running Elementary schools in the Valparai Panchayat is provided.	Rs 2,700

6. Interest on and repayment of Debt.

IV instalment of repayment with interest of the loan of Rs 50,000/- sanctioned in G.O.No.Ms. 1624 d/ 17-10-41 (Edn. & P.H.) for 1945-46	6,242.

9. Supply of Mid-day meals in compulsory area;

As explained in para 9 - (iv) (b) under Receipts - Ordinary - Minimum expected expenditure.	2,500/-

EXPENDITURE - CAPITAL.

1. Lands & Buildings. (i) Ordinary Area)

Out of the total sum of Rs 20,000/- provided for Capital expenditure as recommended by the District Board Engineer, During the current year, Rs 11,200/- relate to compulsory area and the balance of (Rs 8800 to the non- (compulsion area. To this sum of Rs 8800/-, the annual instalment of the cost of building purchased at Anamalai from the Revenue Department for school purposes, i.e., Rs 556/- is added and the total of Rs 9,356 or 9360/- is provided under this head. .... Rs 9,360.

(ii) Compulsory area

Provision for the construction of eight sheds at each of the Anamalai and Vettaikaranpudur villages at a cost of Rs 11,200/- in connection with compulsory education is made. .. Rs 11,200/

2. Furniture and apparatus.

(a) Furniture (i) Ordinary area.

A lump sum of Rs 2,000/- is provided for Supply of furniture.	2,000/-

(ii) Compulsory area

A flat rate of Rs 100/- per teacher towards the supply of furniture and appratus for 55 teachers is provided.	5,500/-

(b) Library books & Maps. Lump sum provision -

(i) Ordinary area ..	100/-
(ii) Compulsory area (for the supply of books & slates to poor pupils).	2,000/-

3. Investments made: A sum of Rs 110/- being the accrued interest on the G.P.Notes relating to the Edward VII Memorial Fund, Kangayam is available for investment and it is proposed to invest this sum for the purchase of additional G.P.Notes ..Rs 110/-

APPENDIX III

Budget Estimate For 1946-47.

Details of Receipt.

1. **Education Tax:** Rs

The education cess collected @ 0-1-2 in the rupee of land cess is being adjusted at preset @ Rs 21,715/- p.m. as per statement of the Collector and on this basis credit is taken for 12 months.

21,715 X 12 .. Rs 2,60,580

4. **Income from investments.** Same as for 45-46. .. 20/-

5. **School fees.**

The average for the past three years is taken

43-44	..	4178
44-45	..	4567
45-46	..	3960.
	3/	12075
		4235

or .. 4,230/-

8. **Other Receipts.**

43-44..	793
44-45..	619
45-46	610
3 /	2022
	674

or .. 670/-

9. **Govt. Grants.**

(i) **Under Sec. 37**

The normal annual income under this head mentioned in G.O.No. 614 d/ 28-4-43 is taken credit for .. 86,200/-

(ii) **Under the proviso to Sec. 37**

The subsidies calculated at the present rate of Rs 24,779/- p.m. for 12 months is provided (The actuals of 1943-44 is also Rs 2,97,363/-) .. Rs 24,779/ X 12 .. 2,97,350/-

(iii) **For compuslroy Edufation.**

(a) Staff: About 200 teachers are expected to be appointed under the scheme over and above the existing staff and at Rs (20 + 16) = Rs 36/- each the total expenditure for the whole year including provision for leave salary at 2½% comes to .. 88,560 *

* Provision for contingencies @ Rs 1-8-0 p.m. per teacher. = 3600 3,600

For rented accommodation in compulsory areas. = 6000 6,000

98,160

The whole of this amount will be paid by Government and has been taken credit for under Government Grant.

(b) **For Mid-day meals:**

At the rate of Rs 16,540/- p.m. as sanctioned by Government for the whole scheme, the amount of Rs 16,540/- X 12 = Rs 1,81,940 is taken credit for Rs =1,81,940

10. **Contribution from General Account.**

This is limitted to the Staturoy provision of Rs 79,396/- since the position of the General Account of the Board does not permit any enhancement of this contribution. Rs 79,396/-

---

CAPITAL - RECEIPTS.

Out of the total amount of Rs 45,000/- recommended to be provided for capital expenditure on lands and buildings by the District Board Engineer, Rs 25,850/- relates to the compulsory area. This amount together with Rs 14,500/- towards the cost of providing furniture and apparatus for 145 teachers (200 — 55 already provided for in 1945-46) @ Rs 100/- per teacher, plus a lump sum of Rs 2000/- for the supply of books, slates to poor children, comes to Rs 42,350/- and this amount relating to the compulsory area can be drawn as Government grant. Hence the provision. Rs 42,350/-.

Of the total capital expenditure of Rs 69,100/- provided, the balance viz., Rs 26,750/- has to be met from the Ordinary account only. Hence under "Account transferred from Ordinary to Capital", Rs 26,750/- has been provided.

34659
908312
942971
936282
300
939282
3689

~~21228~~
1083301
~~1100001~~
1104529
1088742
11570
1100312
~~22917~~

4217
~~22917~~
728446
732663
1164670
26750
1194200
4217/458757
3600
458157
250
454907
76

1·52

11
7
119
~~89~~
32 x 3 / 774

APPENDIX IV.

Budget Estimate for 1946-47.

Expenditure - Details of.

STAFF.

(a) Dist. Board Educ tional Officer.

Salaries Pay Rs 150 Spl.pay 25	175 X 12	..	Rs 2100/-
DEarness allowance.	Rs 31 X 12 = Rs 372 or		380/-
Contribution for pension @ Rs 25/-p.m.			300/-
" Leave salary @ Rs 25/-p.m.			310
Travelling Allowance of Dt.Bd.Edl.Officer. Lump sum			200

(b) Masters:-

Salaries - Ordinary Area:

As per statement	Rs 47692 X 12	..	Rs 5,72,304
27 full time Prevocational Instructors kkxPart time	xdax 1001xXx12551 X 12	..	6,612
17 Part time -do-	100 X 17	..	1,700
Provision for increment as per details in the statement.			11,094
			5,91,710
ADD Leave salary @ 2½%	..	..	14,793
			6,06,503

Additional Teachers:

For 60 Hr.Ele. @ Rs 20/-p.m. each	..	14,400/-
For 5 Sec.Grade teachers @ Rs 25/-p.m.each.		1,500
Leave salary @ 2½% afor 65 teachers on Rs.15,900/= ~~Rs 4,51,500/-~~		400/-
		6,22,803 or 6,22,810

Compulsory Area

As explained in para 9 of Appendix III,

Salaries 200 X 20 X 12	..	= 48000		
Leave salary at 2½%	..	= 1200	=	49,200/-

Dearness allowance - Ordinary Area

As per statement 300,74 X 12	= 3,60,888		
65 Addl.teachers 65 X 16 X 12	= 12,480		
Fullxkaax time Prevocational Instructors 432 X 12	= 5,184		
	3,78,552		
Leave salary @ 2½%	9,464		
	3,88,016	or	3,88,020/-

Compulsory area.

As explained in para 9 of Appendix III - 200 X 16 X 12	39,360/-

(c) Clerks & Servants. Salaries (in schools):

As per statement 368 X 12	..	4416		
Add Leave Salary 2½%	..	111		
		4527	or	4,530.

Dearness allowance

As per statement 464 X 12	..	5568		
Add Leave Salary @ 2½%	..	139		
		5707	or	5,710

(in the office)

1. Superintendent on Rs 95/- 95 X 12 ..	Rs 1,140/-	
10 Lower Dn.Clerk on Rs 41-10-8 each ..	5,500	
1 Upper -do- on Rs 63/-p.m. 63 X 12 ..	756	
	7,396	
1 Attender on Rs 25-13-0. 25-13-0 X 12 .	310	
	7,706 or	7,710/-

Dearness allowance:

For all the 12 persons @ Rs 18/-p.m. 216 X12.	2,592	
1 Attender @ Rs 16/-. 16/X 12 ..	192	
	2,784 or	2,780/

Contribution to Leave Salary.

(7240)
(2592)
(9832)

@ 1/8 .. 1229/- or = Rs 1230/-

Contribution to Provident Fund:

As explained in para 1 (a) of Appendix II, for teachers	Rs 36,000/-	
for Clerks & Servants 1/8 of Rs 7240/-	905/-	
	36,905. or	Rs 36,900/-

Travelling Allowance.

Lump sum provision .. Rs 2,000/-

(e) Gratuity:

Lump sum provision .. Rs 1,500/-

2. Contingencies.

House Rent as per statement. 2,34$\overset{}{}$6 ~~246~~ X 12 ..	28,152/-
Additional Accommodation ..	1,848
	30,000
For rent accommodation in Compulsory area.	6,000

Other items

Fixed contingencies as per statement. 927 X 12=	11,124/-	
~~Stax~~ Money order Commissioner @ Rs 800/-p.m.	9,600	
Stamps @ Rs 300/- for quarter ..	1,200	
Miscellaneous	3,076	
	25,000	Rs 25,000
Equipment - (Lump sum) ..	1,000/-	
Books and maps etc., (Lump Sum) ..	250/-	

4. Repairs to Building:

As per figures furnished by the Dt.Bd.Engineer (includes Rs 2,000/- for repairs to rent free buildings) Rs 23,000

5. Contribution to ~~Rakx~~ Valparai Panchayat Board. .. 2,700/-

6. Interest and repayment of debt.

V ~~and final~~ instalment of the loan of Rs 50,000/- sanctioned by Government (G.O.No.Ms.1624 d/ ~~xx~~-17-10-41) for 46-47. 6,240/-

9. Supply of midday meals.

As per G.O.Rs.16,540/- p.m. for 11 months exluding the vacation month as mentioned in the G.O. 16,540/ X 11. Rs 1,81,940/-

EXPENDITURE CAPITAL.

1. Lands & Buildings.

As explained in para under Receipts 'Capital' for compulsory area Rs 25,850/-

Balance of Rs 45,000/- minus 25,850~~0~~/.
= 19,150/- (to be provided for as per figures furnished by the Dist.Bd.Engineer.)

Amount of annual instalments towards the cost of schoolbuilding at Anamalai purchased from Revenue Department.	556
	19,706 or Rs 19,750

Furniture and Apparatus

Lump sum provision (Ordinary area) ..	Rs 5,000/-
For compulsory area as shown under 'Receipts - Capital' ..	14,$\overset{5}{0}$00/-

Books and Maps.

For Ordinary Area. ..	Rs 2,000/-
For compulsory area for supply of books and slates to poor pupils	2,000/-

District Board's Office,
Coimbatore, D/ 22-1-1946.

V.K.PALANISWAMI GOUNDER,
President, District Board.

Serial Number	Sec . Grade	Higher Ele. Grade.	Lower Ele.Grade.	Pre.Instructer	T o t a l.	Clerks & Servants		No. of schools	Name of Taluk	Salaries of masters	Dearness allowance	Salaries of peons	D.A. to peons	Pay to conductress	D.A.to conductress	Fixed contingencies.	House Rent	Increment for 46-47	P.F.Contribution	Full Time pre.V. Instructors.	Dearness allowance	Part time pre.V. Instructors.	Remarks.
						Peon	Conductress.																
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
1.	10	102	5	2	119	3	2	44	Avanashi	3021	1874	38	48	13	32	59	130	814	189	40	42	10	@ 100 p.annum
2.	15	113	15	5	148	4	-	43	Bhavani	3601	2238	50	64	~~13~~		64	100	980	225	62	48	20	
3.	26	258	25	4	313	5	-	69	Coimbatore	7992	5018	66	80	-	-	125	377	2093	500	60	48	30	
4.	65	63	8	21	97	-	-	50	Dharapuram	2052	1720	-	-	-	-	62	228	577	166	21	16	-	
5.	20	145	19	5	189	6	-	60	Erode	4807	3052	72	96	-	-	95	190	1079	301	100	80	-	
6.	23	208	26	5	262	4	1	88	Gobi	6426	5126	52	64	5	16	124	275	1309	402	80	64	30	
7.	17	105	9	6	137	2	3	51	Kollegal	3608	2162	22	32	15	48	70	213	641	226	80	64	20	
8.	9	104	22	1	196	1	2	75	Palladam	5132	3110	12	16	10	32	107	159	862	321	40	32	[illegible]	
9	15	170	13	4	208	4	-	72	Pollachi	5081	3270	56	64	-	-	99	436	1567	318	47	32	20	Including H.R.A.
10.	13	128	11	4	156	-	-	69	Udamalpet	3923	2394	-	-	-	-	86	132	873	245	21	16	30	
11.	-	59	11	1	71	-	-	31	Md.schools	1449	1104	-	-	-	-	36	106	299	91	-	13	10	Including H.R.A. 6
	153	1541	164	38	1896	29	8	652	Total	47692	30074	368	464	43	128	427	2346	11094	2384	551	432	170	

6212
2766
8978

6424
12708

1010830
101088
114372
1226290

27/15

15

16 29/16

Number of schools having the Highest Standards.

1. No. of schools on the date of the submission of budget.

8th	7th	6th	5th	4th	3rd	2nd	1st.
46	1	-	593	2 6	2	2	2

2. No. of schools proposed to be opened during the ensuingyear — Compulsory area - 10 schools.

3. Total No. of teachers employed in all the schools under the management of Local Body on the date of submission of budget the scales of pay in force and No. of teachers in each ~~school.~~ scale

1)	Secondary grade. 25-2/2-45.	153.
2)	Higher ele. grade. 20-1/2-24-2/2-30.	1541.
3)	Lower grade. 15 - 1/2 - 20.	164
4)	Prevocational Instructor. scale of pay: 20-1/2-24-24-2/2-30 fulltime	27
	Flat rate of Rs.100/- for year.-part time.	17
	Total.	1902.

4. (1) No. of additional teachers proposed to be employed in existing schools.

	Sec.	H.E.
Ordinary area	5	60
Compulsory.	-	115

(2) in schools to be opened newly during the ensuing year and their scales of pay. — 30 Scales as under (3) above.

5. If the pay of the teachers is to be revised, the total number of teachers whose pay will be affected showing the proposed scale of pay and extra provision made for the purpose. — N i l.

11.65
1.15
182
1462
122000

2.60
2.97
1.57
46

---:0:---

76
238

81
79
165 1.5
722

17 B2 17·31

C.F. 32 (*a*).

Local Administration Department

From (Name) Sri V.K.Palaniswami Gounder,

Designation President, District Board,

Station Coimbatore.

Enclosures:

Received 17 Registered

To

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

ASST. SECRETARY TO GOVERNMENT
12 MAR 1946
EDUCATION AND PUBLIC HEALTH DEPT.

No. Roc. 23167/E1/44 dated 6-3-1946.

14141

P.C. 10,614.

Sir,

Subject: Education -Elementary - Budget - 1945-46 - Expenditure in excess of Budget Provision - Sanction requesting.

...

[illegible]

I invite your kind attention to the Revised Estimates for 1945-46 in respect of the Elementary Education Fund of this Board, forwarded through the Director of Public Instruction, Madras, in my Roc. No. 24198/E1/45 dated 23-1-1946. The expenditure under the several of the main heads is expected to be in excess of the provision made in the budget approved by Government in G.O.No.Ms. 615 Edn., dated 23-4-45. The reasons for the variations have been clearly explained in Appendix II to the Budget Estimate for 1946-47 forwarded along with my letter referred to above. The total expenditure - ordinary and capital - is expected to come to Rs 11,28,452/- as against Rs 9,39,282 provided for in the Budget. I request that Government may be pleased to permit the Board to incur expenditure as provided for in the Revised Estimate and the excess of the total provision in the Budget for 1945-46.

R

V.K.Palaniswamy

1/2

PRESIDENT, DISTRICT BOARD. 10.3.46

nv/ 8.3.
HB

C.W. 22.

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

Local Administration DEPARTMENT

Received__________ Registered 18 / 16

From (Name) Sri V.K.Palaniswami Gounder,

(Designation) President, District Board,

Post Box__________, (Station) Coimbatore.

Telegraphic Address__________

To

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

ASST. SECRETARY TO GOVERNMENT
9 - MAY 1946
EDUCATION AND PUBLIC HEALTH DEPT.

24926

10614

The main file on this subject
sent to Finance on 2.5.46.
even till final file be returned to Dept
Pl. await

R.O.C.No. 23167.E.1/44., dated 7 - 5 - 1946.

Sir,

Sub: Budget Estimate - Elementary Education - Coimbatore District Board - 1945-46 - Expenditure in excess of Budget provision - sanction - requested.

Ref: This office letter Roc.No.23167/E1/44., dated 6-3-1946.

****

Enclosures______

Spare Copies______

I invite your kind attention to my letter referred to above and request that orders may kindly be

2

10614.

34

be passed at an early date.

V.K. Palaniswami
2.5.46

President, District Board.

crk/4-5.

E & P.H. Dept. B2

The main file on this subject was sent to Finance on 2.5.46. This may lie over till that file returns to this Dept from Finance.

11/5/46

10.5.46.

10/5/46

35309

19 35

19

C.F. 22.

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

Local Administration DEPARTMENT

Received ______ *Registered* ______

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

To

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

R.O.C.*No.* 23167.E.1, *dated* 30 - 6 - 1946.
44.

Sir,

*

Sub: Budget Estimate - Elementary Education - Coimbatore District Board - 1945-46 - Expenditure in excess of Budget provision - Sanction - requested.

Ref: This office letter Roc.No.23167/E1/44., dated 6-3-46.

....

Enclosures ______

______

______

Spare Copies ______

I invite your kind attention to my letter -

38

referred to above and request that orders may kindly be passed - at an early date.

V.K. Palanisamy
3.7.46.

President, District Board.

crk/2-7.

37

Education & P.H.(B2) Department.

C.No.10614,46. From the D.P.I. R.P.No.20-B.3/45-6, dated 18-2-1946.

--

20

Budget Estimate for 1946-7 - Elementary Education Fund - District Board, Coimbatore - Orders passed.

38/10/7

G.O.MIs.No. 1339 Edn. dated 10.7. --1946.

The Government pass the following orders on the Revised Estimate for 1945-6 and budget estimate for 1946-7 of the Elementary Education Fund under the control of the District Board, Coimbatore.

2. Revised Estimate for 1945-6.-(i) The contribution provided for the general funds to the Elementary Education Fund should be reduced from Rs.4,32,626 to Rs. 3,13,400 as ordered in para 1 of G.O.No.614, Education, dated 19-3-1946.

(ii) Credit should be taken for a subsidy of Rs.1,15,000 sanctioned in the G.O. referred to above towards the deficit in the Elementary Education Fund account for 1945-6.

(iii) The Board is permitted to incur from the Elementary Education Fund expenditure on the scale provided in the R.E. for 1945-6.

3. Budget Estimate for 1946-7.- The Board should get adjusted to the Elementary Education Fund a sum of Rs.1,50,232 out of the arrear toll compensation grant payable to the district Board in 1946-7.

4. Compulsory Elementary Education.-- The scheme of compulsory elementary education introduced ~~this year~~ in 1945-46 aims at bringing ultimately under instruction 12,270 children. Of these 8,200 children may have been ~~got~~ ~~int~~ brought to ~~the~~ schools ~~this year~~ in 1945-46. Provision for the education of these children should be made for 12 months in 1946-7. Besides these 8,200 children referred to above, 2460 children will be newly brought to schools this year in the compulsory areas. The Government has decided to extend the scheme of compulsory education to other villages in each District in 1946-7. The number of children (not attending schools) in the

38

villages to be selected in the Coimbatore District will be 14,800. Of these, 9,900 children will be made to attend schools this year. Thus provision should be made for the education of 12360 children for 9 months in 1946-7.

The cost of the scheme will be as follows.-

8,200 children. — 234 Teachers.

Pay at Rs. 20 a month.	Rs 4680
Dearness allowance at Rs.16/- p.m.	3744
Contingencies at Rs. 1-8-0 p.m.	351
Total for a month.	8775
Total for 12 months.	1,05,300
Rent for school buildings.	8200

12360 Children. — 353 teachers.

Pay at Rs.20 a month.	7060
Dearness allowance at Rs.16/- p.m.	5648
Contingencies at Rs.1-8-0 p.m.	529½
Total for a month.	13237½
Total for 9 months.	1,19,138
Rent for school buildings.	9270
	35300
	277208

The provision made in the budget should be increased to Rs. 2,77,208/- Credit may be taken for a subsidy to cover the cost of the scheme.

5. Supply of midday meals

~~4.~~ Under the scheme approved by the Government, the Board has to supply mid-day meals for 7561 children on each school day in 1946-47. The Board may also have to provide meals for 4,800 children in areas to be newly selected for compulsory elementary education this year. The cost of the scheme will be as follows:

For. 7561 children. (12 months)	Rs. 1,81,940.
For 4800 children (8 months)	76,800.
Total:	2,58,740.

The provision made in the Budget should be increased to Rs.2,58,740/- Credit may also be taken for a subsidy to cover the cost of the scheme.

To the P.D.B. Coimbatore.
" D.P.I.
" Exr. of L.F.A.
" L.A. Dept.
2.S/C.

6. With reference to the orders in para 3 above there will be a deficit of Rs 3,12,942 in the EE fund account at the end of 1946-47. Orders as to how this deficit is to be met will be issued separately. The President is

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39

is requested to report the actual closing balance for 1945-46 before 1.8.46.

7. An extract from the remarks of the D.P.I. in paras 5 to 9 of his endst ~~of his~~ read above is forwarded to the P.D.B. for information & necessary action.

8. The sanctioned budget for 1946-47 will be as shown in the annexure.

Deficit entry overleaf.

8.4.46

8/4/46

Annexure

Receipts		Charges	
Opening balance as revised	Nil	Ordinary	Rs
Ordinary		1. Staff	
1. Ed. tax	2,60580	(1) Salaries & allowances	
2. School fees	4230	(a) D.O.E.C.	3290
3. Other receipts	690	(b) Masters	1226290
4 Govt. grants		(c) clerks & servants	[illegible]
(1) under section 37 of the EE Act	86200	(2) contribution to Provident fund	36900

	Rs
(2) under the proviso to section 37 of the Act	2,97,350
(3) for compulsory edn.	2,41,908
(4) for supply of midday meals	2,58,740
5. Contribution from the general funds	79396
6. Arrears toll compensation grant	1,50,232
Deduct Arrears transf. to capital	26750
	13,52,576
Total ordy capital	35300
Add Arrears transf. from ordy Govt. grant	26750
	62050
Total ordy capl.	14,14,626
Total ordy & capl. Gross total including opening balance	14,14,626

@ includes a sum of Rs 2,15,460 for salaries allowances, to teachers in schls in compy areas

# includes a sum of Rs 17470 for rent for schl buildings in compy areas

@ includes a sum of Rs 8978 for contingent charges for schls in compy areas

OBM 8/4/46

as 7/4/46

	Rs
(3) Travelling allce.	2000
(4) Gratuity	1500
2. Contingencies & Equipment	
(1) Contingencies	
(a) House rent	47470 #
(b) Other items	33978 @
(2) Equipment	
(a) Furniture & apparatus	1000
(b) ~~dd~~ daily books & maps	250
3. Supply of midday meals	2,58740
4. Repairs to buildings	23000
5. Contribution to the Valparai-Panchayat	2700
6. Interest on & repayment of debt	6240
Total ordy	16,65,318
Capital	
1. Lands & buildings	19750
2. Equipment	
(1) for schls in compy areas	35300
(2) for other schls	7000
Total capital	62050
Total ordy & capl.	17,27,368
Deficit	3,12,742

1cf Col. 10626 A2. from the D.P.I., R.O.P. Dis. 2003-3-45-46, of 18.2.46.

Budget Estimate - 1946-47 - Elementary Edn. Fund - Dt. Board Coimbatore

The D.P.I. has forwarded with his remarks the revised estimate for ~~1945~~ 1945-46 and the budget estimate for 1946-47 of the Elementary Edn. Fund under the control of the Dt. Board, Coimbatore. The estimates are examined below. 179f

2. Provision has been made in the budget (both in the R.E. and in the B.E.) for expenditure connected with the scheme of compulsory edn. and supply of midday meals and credit has also been taken for a subsidy from Govt. funds towards the cost of the scheme as detailed below.

117-9f

	Revised Estimate 1945-46		Budget Estimate 1946-47	
	Expenditure provided for	Subsidy taken credit for	Expenditure provided for	Subsidy taken credit for
	Rs	Rs	Rs	Rs
Compulsory edn.	25,640	25890	1,36,910	1,40,510
Supply of Midday meals A	2500	2500	1,81,940	1,81,940
Total	28,140	28,390	3,18,850	3,22,450

The "credit" and "debit" under the two schemes are examined in paras 7 and 8 below.

3. Excluding the transactions relating to the two special schemes the normal receipts and charges in the E.E. Fund accounts will

will be as follows:—

(1)	Budget for 1945-46 as sanctioned by Govt. Rs (2)	Revised Estimate 1945-46 Rs (3)	Budget Estimate 1946-47 Rs (4)
Opening balance	34659	21228	4217
Receipts	9,08,312	10,83,301	7,28,446
Total	9,42,971	11,04,529	7,32,663
Charges ordy.	9,36,282	10,88,742	11,64,670
Capital	3000	11570	26750
Total	9,39,282	11,00,312	11,91,420
closing balance	3689	4217	- 4,58,757

pp 29-30 of
for [illegible] 25.11.45 (R)

4. Revised Estimate - 1945-46

When orders were passed on the budget the rate of dearness allowance was fixed at Rs 10 per teacher per month. The rate was subsequently raised to Rs 16 a month from 1.1.45. The Board was put to an additional expenditure of Rs 1.61 lakhs in 1945-46 on this account. p 34 of (R) The Board has been asked to avoid a deficit in the budget by increasing the contribution from the general funds. p 35 of (R) Provision has been made in the R.E. for the payment of a contribution of Rs 4.33 lakhs from the general funds against a contribution of Rs 3.13 lakhs in the sanctioned budget. p 7 of p 30 of (R) The income under other heads shows also an increase.

The Board was asked to refund a sum of Rs 33720 being the ~~[illegible]~~ subsidy paid to it in 1944-45 towards the cost of dearness allowance to teachers ~~in 194~~. No refund has ^x been made p 28 of (R)

x see Note on p 5 of

23

made. The question for consideration is whether the refund should be insisted on. The refund if made will convert the surplus balance into a minus balance for 1945-46 & will have the effect of increasing the deficit for 1946-47. The Finance Dept. have noted in ~~to~~ another connection that the transactions relating to 1945-46 and 1946-47 should be kept separate (& the surplus in 1945-46 should be recovered) & in this view the surplus ~~amount~~ of Rs 4217 will alone become recoverable. For orders whether the Bd. should be asked to refund this sum.

[illegible] section

K | May be done

5. Budget Estimate - 1946-47

(1) Receipts. Provision has been made ~~only~~ for the payment of only the minimum contribution from the general funds. p 7 of

(2) Charges. The allotments under "Salaries of teachers" & "Repairs to buildings" show an increase. p 8 of The increase under salaries is due to the appointment of 65 additional teachers and the grant of ⊗ increments p 13 of that accrue in 1946-47. As regards repairs the O.D.B. says that ~~the~~ a large number of school ⊗ p 23 of buildings are in need of repairs. p 13 of The increased provision may in the circumstances be allowed. In view of the remarks of the D.P.I. in paras 6 and 9 of his endt. on p 2 of. the provision for capital expenditure may be retained.

6. The budget closes with a deficit of Rs 4.59 lakhs. It should be possible for the L.B. Bd. to increase the ^x contribution from the general funds. L.A. may be requested to write on this.

x The contribution for the year is 4.33 lakhs against Rs 79000 for 1946-47.

the point. Education tax has been raised to 14 pies in the rupee of land revenue & this rate has been considered the maximum for Coimbatore. In the circumstances a subsidy shd. be given from Govt. funds to cover the deficit (No credit has been taken for a subsidy for dearness allowance) The amount of subsidy may be determined after L.A. have recorded their views in regard to the payment of an additional contribution from the general funds.

pp 34-8
NF cf
Form No 615 (R)
23.4.45

7. Compulsory edn. (1) Revised Estimate 1945-46

The scheme of compulsory edn. introduced this year aims at bringing ultimately under instruction 12270 children. Of these two thirds (8200 children) may have been brought to school this year. A subsidy towards the expenditure ~~provided~~ provided for in the R.E. will be paid on receipt of an application from the Dt. Board through the D.P.I.

(2) Budget Estimate - 1946-47

Besides the 8200 children enrolled this year 2460 children will be brought to schools in 1946-47. The Govt. propose to extend the scheme of compulsory edn. to other villages in each Dt. in 1946-47. The number of children in the villages to be selected in Coimbatore will be ~~15,150~~ 11800 {Two thirds of these (~~10100~~ 7900) will be brought to school in 1946-47} Provision has to be made for the education of 760 children. The cost will be as follows:—

7670
15157

For 8200 children enrolled in 1945-46 (12 months)	114800
for 12560 children to be newly enrolled in 1946-47 (nine months)	132000
Equipment	35900
	2,82,700

8. Supply of midday meals

(1) Revised Estimate - 1945-46 Under the scheme approved by Govt. the Board has to supply meals to 7561 children on each school day. A subsidy of Rs 10940 has been ~~so far been~~ sanctioned towards the expenditure of Rs 2500 provided for in the R.E. The question of effecting a recovery will be considered after the actual expenditure is known.

(2) Budget Estimate - 1946-47

Besides the 7561 children referred to in (1) above 3800 children will have to be supplied meals in 1946-47 in the areas to be selected for compulsory edn. The cost of providing meals for the 11361 children will be as follows:—

for 7561 children (12 months)	Rs	181940
for 3800 children (8 months)	Rs	60800
		2,42,740

9. The file may be sent to the L.A. & Finance Depts. for remarks.

11/3/46 S

13-3-46

14 [illegible]

L.A.

LOCAL ADMINISTRATION DEPT.
1? MAR 1946
SECRETARIAT, MADRAS

E.&P.H.L.O. 10614 B2/46-1
12/3/1946.

7413

Para 4 of E&P.H. Dept. note on pp 2-3 ante:

Against a contribution of Rs 3,13,400 approved in the E.E. budget for 1945-46 the

Board has provided in its R.E. for 1945-46 for a Contribution of Rs 4,32,626. As a result of this increased Contribution the general account-ordinary is expected to close with a deficit of over Rs one lakh in 1945-46. The contribution in 1945-46 may therefore be restricted to that approved in G.O. No 615 Edn of 23-4-45. Even with this reduced Contribution, the R.E. for 1945-46 of the general account closes with a deficit of Rs ~~27,962~~ 20,663

Rs 3,13,400

Vide our 348974-3 19.11.45 pp 35-36 of f.a.

615 Edn. 23.4.45

Para 6 of E&P.H. Dept note on pp 3-4 ante:

As the general account for 1946-47 also closes with a deficit of Rs ~~3,44,970~~ 3,37,490 the contribution from general funds cannot be increased to more than Rs 79,396. After wiping off the deficit in the general account from the arrear toll Compensation grant in 1946-47 a sum of Rs ~~1,12,932~~ 1,50,232 will be available in that grant; this sum may be utilised towards the deficit in the E.R. account in 1946-47.

With these remarks the file may be returned to E&P.H. dept.

14-3-46

In Novr. last, it was considered that the Coimbatore Dt. Bd. could increase its Contribution from the general to the Ely. Edn. acct. by about a lakh of rupees in the current year, after the Board got additional revenue from land cess

pp 8-9 of f pp 3-6 of

G.O. 615 Edn 23.4.45

~~(B) (Copy)~~ stamp duty and the Dt. Bd. was told so. [illegible] has provided [illegible] Contribution [illegible] 2 lakhs [illegible] of para 6. The increase [illegible] [illegible] the increased Contribution is [illegible], the deficit [illegible] the general account will be increased [illegible] Rs 3,13,400 [illegible] to meet the deficit [illegible] cannot afford to increase its Contribution by Rs 1.2 lakhs. The [illegible] 3.13 lakhs [illegible] and the deficit in the E.E. budget will have to be met [illegible] given with the original Contribution the general account closes with a deficit of Rs 20663 [illegible] the entire [illegible] to the compensation for this year. In 1946-47 also, the contribution from the general account cannot be increased [illegible] of Rs ~~[illegible]~~ 1,50,232 will be available [illegible] compensation grant after meeting the deficit in the genl account and that amount may be [illegible] to meet the deficit in the E.E. budget.

Secy
Finance
14.3.46

14/3/46

ASST. SECRETARY TO GOVERNMENT
15 MAR 1946
12.50
FINANCE DEPARTMENT

L.A. [illegible] 1413-1 Budt
15.3.'46
1486

Fin (Exp. B).

The R.E. for 1945-6 of the Ely. Edn. Acct. of the Coimbatore Dt. Bd. is expected to close ~~with~~ with a balance of Rs. 4,217 $ on the basis of a contribution of Rs. 4,32,626 α (to the E.E. Fund) ~~from~~ the general funds of the Board. As the financial position of the general account does not admit of such a large contribution from the general funds, L.A. propose that the contribution should be limited to Rs. 3,13,400 originally approved in G.O. 615 Edn. d. 23-4-45 ×. [Even with this reduced contribution to the E.E. Fund, the general account for the current year is expected to close with a deficit (Rs. 20,663)]. If the contribution is reduced as suggested by L.A., the R.E. for 1945-6 for the Ely. Edn. Acct. will close with a deficit θ of Rs. 1,15,009. L.A. suggest that this deficit may be met by a Govt. grant.

It is seen that the B.E. of the E.E. Fund acct. for 1946-7 also will close with a large deficit of Rs 3.09 # lakhs roundly. Unless the Dt. Bd. raises existing taxes or levies new taxes and ~~makes~~ effects economies in expre., the Govt. may have to give a subsidy next year also.

This Dt. Bd. has to incur (besides the usual expre. on edn.) a large expre. on the scheme of compulsory ely. edn. & provision of free mid-day meals to poor pupils – vide details at 'A' on p. 1 above.

M

$ col. (3) on p. 2 ante

α p. 7 c.f.

vide L.A. Asst. Secy.'s note on pp. 6-7 above.

'N' on p. 7 above

× pp. 27-30 c.f. of Ⓡ

Amount of reduction in contribution = 4,32,626 − 3,13,400 = 1,19,226

Surplus as in col. (3) E.P. Hindu [?] = +4217

Deduct −1,19,226

Net deficit −1,15,009

θ 'N' on p. 7 above

col. 4 on p. 2 ante

Deficit as stated by E.P.H. −4,58,757

Add con[?] from from genl. funds +1,50,232

Net deficit −3,08,525

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26 B2 26

× on p. 4 above.

A

In view of the large deficits in the Ely. Edn. acct. anticipated both in the current and next years and portion 'A' on p. 8 above, Fin. may suggest that the edn. tax may be raised in this district (Coimbatore) from 14 pies to 15 pies in the rupee of land revenue with effect from 1-7-1946. It may also be considered separately whether the general fin. position of the Dt. Board ~~could not~~ cannot be improved by exploring sources of revenue & economising expenditure.

Subject to the above suggestions, Fin. may agree to a subsidy of Rs. 1.15 lakhs being sanctioned to the Dt. Board in the current year in order to wipe off the anticipated deficit of Rs. 1,15,009.

(In view of the deficit of Rs. 1.15 lakhs, the necessity of any proposal [?] the subsidy given in 1944-45 does not arise)

α vide p. 8 above

A 15/3/46.

15.3.46.

15-3-46

E.P.H.

Fin. No. 14863 EB-1 15.3.46

15041

× There is a closing balance of Rs 4217

SECRETARY TO GOVERNMENT 16 MAR 1946 FINANCE DEPARTMENT

~~In the~~ ~~[illegible]~~ L.A. Dept. has suggested a reduction in the contribution payable from the general funds from Rs 4.33 to Rs 3.13 lakhs. This results in a deficit of Rs 1.15 lakhs in the E.E. fund account for 1945-46. The Finance Dept. have recommended the payment of a subsidy of Rs 1.15 lakhs to cover the deficit.

A draft order is submitted for approval. The Finance Dept. may see before issue. The Finance Dept. may be requested to provide the ⊗ necessary funds for the disbursement of the subsidy. [The question raised at A above will be taken up separately for examination]

⊗ The appendix has been filled up

Ed. PH. w.o. 10614 B2/46-1 16/3/46

15.3.46.

15/3/46

Finance (Exp. B)

The draft order may be passed.

15113

Through B.E.II. ~~Re~~ funds.

16/3/46.

P.T.O.

The total savings resumed and lapse under Grant XV. Edn. "Anticipated" amount to Rs. 4,83,200 and this is being reappropriated,* as proposed by the Edn. & H. Dept., to 37. C. Edn. – Grants to local bodies for primary Edn. – A. Local bodies. I. Ordinary areas – 4. Teaching – "Anticipated" towards a portion of the addl approp of Rs 10. lakhs being the addl subsidies sanctioned to local bodies towards the deficit anticipated in the E.E. Fund account for 1945-6 as a result of the grant of dearness allce to their Teachers. (the present demand of Rs 1.15 lakhs is not taken into account). An addl approp of Rs 6,31,800 (including the case of Coimbatore) will be necessary under the above head. E.&H. Dept have taken this into account in preparing the Supply Estimate for further expre in 1945-6 under Grant XV. Edn. It is now too late for including this in the Supply Estimate. E.&H. may, if necessary, consult the D.P.I. if any further savings would become available under the Grant

* separate file

10,00,000
4,83,200
5,16,800
1,15,000
6,31,800

KRV
16.3.46.

16.3.46.

16.3.46 – KRV 16.3.46 EPH

~~ASt~~

Dt. Edn. & H. Dept

The draft order may be issued.

Fin. No. 15113 Edn-1
16.3.46.

OBM
19/3/46

15268
19/3/46

19.3.46

[Issued as Govt 614 Edn. of 19.3.46]

The E E fund account for 1946-47 is expected to close with a deficit of Rs 4,58,757 on the presumption that the account will open with a balance of Rs 4217. This balance ~~has been~~ will disappear on account of the reduction of contribution for 1945-46. The deficit for 1946-47 will therefore be Rs 4,62,974 or Rs 4.63 lakhs.

2 ante

2. The ~~L.A.~~ Dept. have said that the general funds cannot make any additional contribution in 1946-47 to the EE fund over and above the amount provided in the budget. They have however pointed out that a portion of the ~~arrear~~ toll compensation grant (Rs 1.50 lakhs) will be available in 1946-47 for meeting the deficit in the EE fund account. Even after adjusting the arrear toll compensation grant there will be a deficit of Rs 3.13 lakhs at the end of 1946-47.

4,62,974
1,50,000
3,12,974

3. The Finance Dept suggest that the rate of edn. tax may be raised from 14 to 15 pies in the rupee of land revenue from 1.7.46. The general principle laid down is ~~that~~ the rate of edn. tax can be raised to 15 pies only in the area of Dt. Boards where the income from a pie of tax is Rs 31,000 or above [This is the income derived by the Dt. Board Chingleput where the rate was first raised to 15 pies and which has been taken as the standard]. The income from a pie of tax in Coimbatore is only Rs 18,000. It does not appear that the tax can be raised to 15 pies.

19 ante

This has been adopted as a working standard so as to secure uniformity of treatment. Until a general review of local board finances is made it is desirable that this working standard should be adhered to: it has already been applied in a number of cases.

4. The question is whether a subsidy of ~~Rs 3.13~~ Rs 3.13 lakhs sh. or not be paid from Prov. fund to cover the deficit anticipated. The orders has been recorded that a subsidy to cover two thirds of the deficit sh. be paid early in April. The Finance Dept have suggested that the payment may be made in June or July after ascertaining the actual closing balance for 1945-46. This point is being further considered in consultation with Finance. A decision on (D.1523) its question may be awaited.

OBM
28/3/46

EB 12

administration of schools (till June) without a deficit in the E.E. fund account. The ordinary charges work out to Rs 11.65 lakhs. The cost in 1946-47 of the scheme of compulsory edn. and supply of midday meals introduced in 1945-46 will be Rs 2.97 lakhs. Thus the total ordinary expenditure will be Rs 14.62 lakhs or Rs 1,22,000 a month. The monthly income from edn. tax and govt. subsidy will be ~~Rs 55~~ Rs 46,000. There will be a gap ~~between~~ of Rs 76 000 ~~of~~ the monthly income & expenditure & the gap for the months of April to June will be Rs 2.28 lakhs. The govt. contribution in respect of edn. tax, the contribution from the general funds & the arrear toll compensation grant are lump sum payments & total to Rs 3.15 lakhs. If the lump sum payments are made as early as possible the Dt. Board will be able to carry on the administration ~~with~~ till June without a deficit. The payment of a subsidy towards the deficit may be made in June after ascertaining the closing balance.

p 2 ante

1.15
1.82
2.97 p 5 ante

2.61 lakhs
2.97 p 7 cf
5.58
12 = 46 000

.86
.79 p 7 cf
1.50 p 7 ante
3.1[illegible]

2. If this view is concurred in, orders may now be passed on the budget leaving a deficit. The draft below is for appl.

The Finance Dept. may see with reference to para 3 of the note — p 11 ante.

8.4.46

8/4/46 S

M

9/4/46 Fin.

Fin (Exp. B)

E&P.H. U.O. 10614 B2/46-1
9-4-46

ASST. SECRETARY TO GOVERNMENT
9 APR 1946
FINANCE DEPARTMENT

(Previous Fin: note in 14 p.9 above)

With reference to the suggestion of this dept. that the edn. tax levied in the area of the Coimbatore Dt. Bd. may be raised from 14 pies to 15 pies in the rupee of land revenue E&P.H. have stated that it cannot (in accordance with the principles followed hitherto) be raised to 15 pies — please see para 3 of their note

θ A in p 9 above

para 3, p 11 above

B2 28 13

and E&P.H. Secretary's marginal remarks on p 11 above. In the circumstances stated, this dept. need not press the suggestion for the increase of the education tax.

See below. DWD

(On the question of sanctioning a subsidy to wipe off the α deficit in the E.E. Fund ~~account~~ in 1946-7 E&P.H. propose to consider the question in June after ascertaining the closing balance for 1945-6.)

α Rs. 3.13 lakhs 17 on p 12 above

11.4.46 11.4.46. 12.4.46.

I do not understand why the question of raising the tax to the maxm. rate in order to minimise the deficit should be made dependent on what amount will be realised from 1 pie of tax. There seems to be no special reason for this & no real principle involved so far as I can see. Fin. would press the suggestion that the rate of education tax be raised to 15 pies.

A1 may see. DWD 12.4.46

E&P.H.

Memo 19873 EB-1
12.4.46.

ASST. SECRETARY TO GOVERNMENT
15 APR 1946
2064
EDUCATION AND PUBLIC HEALTH DEPT.

Edn. & P.H. (B2) Deptt.

The file relates to the Elementary Education Fund budget of the district Board, Coimbatore. The Budget is expected to close with a deficit of Rs. 4.63 lakhs. at the end of 1946-7. The deficit is mainly due to the grant of dearness allowance to ⊗ teachers. The L.A. Dept. have stated a portion of the arrear toll compensation grant amounting to Rs.1,50,232 will be available in 1946-7 for transfer to the E.E. fund. The net deficit will then be Rs. 3.13 lakhs. For the reasons explained in the note on pp-11-12 ante this department have suggested that the question of giving a subsidy to the Dt. Bd. towards the deficit may be considered in June 1946 after the actual closing balance for 1945-6 is known and that orders may in the meanwhile be passed on the budget leaving a deficit. Finance have apparently no objection to this department's proposal.

para 1, p 10 and

⊗ 3.88 lakhs p 7 ante 8 cf

2. The

2. The Finance Department have, in this connection, raised the question whether the rate of education tax in the Dt. Board area may not be raised from 14 pies to 15 pies in the rupee of land revenue - vide Finance Secretary's note on p. 13 ante.

3. Education tax is levied as a surcharge on land cess (which is levied at 24 pies in the rupee of land revenue). The question whether the rate of education tax should be enhanced in a particular district has to be considered with reference to the capacity of the district ~~where~~ to bear the additional taxation proposed. As a rough and ready method to determine this, districts have been classified into two groups with reference to the income they derive from an ~~amount~~ anna of land cess.

(1) "Well-to-do districts': those which earn per annum an income of not less than Rs. 2 lakhs for an anna of land cess;

(2) 'Other districts' those whose income fall below ~~the~~ ~~income~~ that fixed in item (1) above.

x from 1.7.45

p.26 N.F. (Y)

(Y)

G.O. No. 1498 22.9.45

Please see papers at 'J' and the notes with 'Y'. The highest rate at which education tax is levied is 15 pies in the rupee of land revenue (in the west Godavari District.) This has been taken as the maximum rate for purposes of enhancement of tax. West Godavari derives an income of Rs. 31,000 from a pie of tax. In the case of well-to-do districts which derive an income of Rs.31,000 or ~~income from a~~ more from a pie of tax it has been decided that the ~~taxe~~ tax should be raised to 15 pies. In the case of well-to-do districts deriving less than Rs.31,000 from a pie of tax the rate has been fixed at 14 pies. In the case of Dt. Bds which are ~~not~~ well to do the rate can utmost be raised to 12 pies.

4. Following the general ~~points~~ principles enunciated above, the rate of education tax has been ~~paid to~~ raised in 20 out of the 24 district boards as shown below:

p.2 N.F. G.O. 1607 10.10.45 (G)

Please see p.3 N.F.

G.O. 1590 9.10.45

(F)

(E) p.7 N.F. G.O. 1655 10.10.45

Dt. Boards which are not well-to-do.

(Rate of edn. tax has been raised to 12 pies)

Anantapur.
Cuddapah.
Chingleput
South Kanara.

P.T.O.

District Boards which are well-to-do but ~~will~~ which derive less than Rs.31,000. from a pie of tax.

--

(In all these cases the rate has been raised to 14 pies.)

29

North Arcot.	Tinnevelly
Chittoor.	Malabar.
Coimbatore.	Ramnad.
Madura.	Salem.
Nellore.	Trichinopoly.

29

Dt. Boards which are well to do & which derive Rs 31000 or more from a pie of tax

(In all these ~~cases~~, the tax has been raised to 15 pies.)

p.12 N.F. G.O. 1591 9.10.45

South Arcot.	West Godavari.
East Godavari.	Kistna.
Guntur.	
Vizagapatam.	

(Z)

Bellary	7 pies
Kurnool	9 "
Nilgiris	14 "
Tanjore	12 "

x compare p.1 N.F. G.O. 1392 11.7.45 (a)

~~No~~ The remaining four district boards are Bellary, Kurnool, The Nilgiris and Tanjore and the rates of education tax are as noted in the margin. As Bellary and Kurnool are in the Ceded districts the Adviser then in charge x expressed the view that the tax should not be raised beyond the present rates. As regards the Nilgiris the rate was raised to 14 pies at the instance of the Dt. Board in 1943. In the case of Tanjore the rate has been raised to 12 pies (even though the tax can be ~~ta~~ enhanced to 15 pies) as the addl., income from the tax at 12 pies is sufficient to cover the deficit in the E.E.Fund Account. In all cases of enhancement, the concurrence of the Fin. Dept was obtained and orders were taken in circulation.

p.11 ante

W

5 The proposal of the Fin. Secy. will involve a change in ~~the~~ ~~policy~~ principles referred to. It does not appear that there is any need for a change Under the present ~~policy~~ practice the ~~tax~~ rate of tax for Coimbatore can be raised to 14 pies. and this has already been done. (in 1944). No further increase seems possible.

6 . ~~The file may be circulated to H.Ms. for Edn., & Finance for orders.~~ Finance may see again before circulation.

30.4 [illegible]

[illegible] 30/4/46 S

M

The main principles [illegible] in the question are [illegible] a due regard to the financial capacity of each [illegible] [illegible]

p. 11 ante are those accepted in the d/43 [illegible] in the selection of officers to the large number of cases to be dealt with — & was explained in further detail in the note above.

The merit of the [illegible] standards [illegible] primarily lies in the absence of a set [illegible] comprehensive formula [illegible] [illegible] [illegible] above — if they are [illegible] [illegible] [illegible] [illegible] [illegible] independently of [illegible] each case. And [illegible] [illegible] [illegible] [illegible] [illegible] [illegible] [illegible] dealt with [illegible]

We may [illegible] [illegible] [illegible] [illegible] [illegible] for this particular case [illegible] tax at 14 pies.

[illegible]

P

R

2 MAY 1946
FINANCE DEPARTMENT
26474 EB

Ed. P. H. U.O. 10614 B2/46-3
2-5-46.

(Last finance note on pp 12-13 above) Fin (Exp. B)

Please see the further notes of E. & L. H. on pp 13-16 above with reference to the remarks of Secretary at X on p. 13 above.

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for orders whether Finance will agree with E. & L. H. that the rate of edn. tax levied in the area of the Coimbatore Dt. Board need not be raised beyond 14 pies at present.

4.5.46 4.5.46

6.5.46.

A I am afraid it does not seem to me that the criterion that has been adopted for distinguishing between "well to do districts" and "other districts", as stated at X on p. 14 N.F. is at all appropriate for the purpose. The amount realised in a particular district from a land cess of 1 anna in the rupee of land revenue must depend very largely on the size of the dt. It is clear that theoretically there could well be two districts in exactly similar economic c/o with the same kind of land & the same wealth per head in land & income per head from land, which would fall on opposite sides of the dividing line merely because of a difference in size. There would be no valid reason whatever for making a distinction as regards being "well-to-do" between two such dts; the difference would be purely one of size leading to corresponding differences both in income & in expr needs. I would

B ∴ suggest that this criterion is fundamentally defective & it would be better to abandon it. If 15 pies in the rupee of land revenue is to be, retained for the present as the conventional maxm rate of educn cess, I suggest that this be regarded as a general maxm applicable in all cases, though a lower rate may be considered sufficient for some particular dts which there is some special reason for regarding as not "well-to-do", eg. Ceded Dts on account of recurrent famine. I do not know of any valid reason for

C regarding the Coimbatore Dt. as not being "well-to-do", & would press the suggestion that the rate of education cess in that dt be raised at once to 15 pies in the rupee of land revenue.

K There is no statutory maxm. now for education cess. I would suggest that the rates should be gradually raised all round in order to assist in providing resources towards the huge expre contemplated on the post-war devt plans of the Education Dept. There is no special sanctity about a rate of 15 pies. I would suggest that the conventional maxm. be raised now to 18 pies & that the

18

actual rates be brought up to this level as soon as possible in all dts except where there are some special & exceptionally strong reasons for levying lower rates. H.P.M. may see.

Dud
9.5.46
E.P.H.

Fin.W. 26474 EB-1
10/5/46

25246

(The notes from p.13 ante may be read)

This department has been adopting the formula explained in para 3 on p.14 ante as a rough and ready ~~test~~ to determine the rate at which education tax should be levied in Dt.Bd. areas. It has been applied in a number of cases with the concurrence of Finance. This department have proposed that the formula may continue to be applied and that the rate of education tax for Coimbatore Dt. need not be raised from 14 to 15 pies. — p 16 ante

2. Finance Dept. now consider for the reasons stated in the Secy's note on p.17 ante that the criterion adopted is defective and should be abandoned. That Dept. suggest that if 15 pies in the rupee of land revenue is to be retained as the conventional maximum for the levy of education tax, it should be regarded as a general maximum for all districts, exception being made in special cases like the Ceded Dts. That Dept. accordingly recommend ~~ed~~ that the rate of education tax for the Coimbatore Dt.Board area may be raised at once from 14 pies to 15 pies in the land revenue. They further suggest that the conventional maximum may be raised from 15 pies to 18 pies in the rupee of land revenue and that the actual rates be brought up to this level as soon as possible in all districts except where there are special and exceptionally strong reason for levying tax at lower rates.

3. It is for orders whether this department's proposal - para 1 above - will be ~~pursued~~ pressed or whether the Finance Department's proposals - para 2 above - will be accepted.

L.A. may perhaps see before circulation.

15/5/46 S

No higher merit was claimed for the working standard adopted so far than as indicated at 'P' at p. 16 ante; but having adopted them, I must maintain them for the reasons

19

31

indicated at 'R' at p. 16 ante, we should not make a deviation until all the remaining districts have been dealt with on the same lines. I would therefore press my proposal at 'S' at p. 16 ante.

The question whether, for a first cycle, a different treatment is necessary may be taken up separately. I submit that if there is nothing sacrosanct in 15 pies, equally, there is no special justification for the rate of 18 pies suggested by the Fin: Secy. and no concrete tests have been indicated by him with reference to which we are to apply normal and exceptional treatment respectively. Until the question is gone into in more detail with reference to the principles indicated by me at 'M' at p. 15 ante I do not think the proposal to raise the conventional maximum to 18 pies can be agreed to.

15/5/46
L.A.

PH 10614 B2-4
15.5.46

LOCAL ADMINISTRATION DEPT.
16 MAY 1946
14688
SECRETARIAT

M.R. 1615

No. See note annex + page
Fr.

Local Admn. Deptt.(D)

Please see the remarks of E.& P.H.~~Deptt~~ and Finance Deptts. from pages 13-19 supra.

The formula explained by E.& P.H.Deptt. in para.3 on page 14 supra has been adopted as a working standard in the absence of any other more definite and comprehensive formula. In the circumstances stated by the Finance Secretary at A.B. & C on page 17 supra this department may agree to a deviation from the existing formula in the case of the Coimbatore District and to the raising of the rate of Education tax from 14 to 15 pies in the Rupee

of

of land revenue. The Contribution from the General Account cannot be increased - vide this Deptt.'s previous notes on page 7 supra.

2. As the financial position of several District Boards has been affected on account of payment of dearness allowance and war allowance to staff many boards are not in a position to increase their contribution ~~from~~ from the General Account to the Ele.Education Acct. This department may therefore agree to an increase in the conventional maximum of the rate of education tax from 15 pies to 18 pies in the Rupee of land revenue as suggested by Finance Secy. This will relieve the General Fund of District Boards to some extent for expenditure on other services.

25.5.46

The notes from p.13 may be read.

No.
Sw

Sw
27.5.46

Subst A

Pl. discuss this with me after going through the file
Sw 30/5/46

discussed
1/6/46

2. The rate of land cess has been increased recently from 1½ to 2 annas. A surcharge on stamp duty has been introduced with effect from 30-10-45 on all transfers of immovable property by sale, mortgage, gifts etc. and this measure has evoked a good deal of public criticism. If the rate of Edn tax which is already sufficiently high is further increased now as proposed by the Finance Secy the burden on the landowners will increase further & there will be complaints from them. The present appears to be an inopportune time to raise the rate of the Edn tax. This Dept may therefore agree with the views expressed by Secy Ed PH in his note on pp 18-19 above. Ed PH may be requested to circulate the case to M (LA) also.

Sw 3/6/46

S/ Ed PH

I agree with Sec. Ed PH, ~~until~~ there is a general.

Br

32

Scheme for the reorganisation of L.Bs. finances

L.A. no. 14688-D
6.6.46.

Br 6/6

1/ 8/6/46
Ed PH

32

ASST. SECRETARY TO GOVERNMENT
7 - JUN 1946
EDUCATION AND PUBLIC HEALTH DEPT.

30577

Ed&PH Dept (B2)

1 ante

The proposal in this file is whether the rate of education tax may be raised from 14 pies to 15 pies in the case of the Coimbatore Dt. Board. According to the principles enunciated and adopted by this Dept (notes on pp 13-15 ante) the rate of education tax can at the utmost be increased to 14 pies and this has already been done. The Finance Dept, in their note on p17 ante, have questioned the principles adopted by this Dept for raising the education tax and have suggested that the tax should be raised to 18 pies in all districts with a few exceptions.

This Dept have refuted the proposal of Finance note on p19 ante. The L.A. Dept concur in this Dept's view. The file may be circulated to H.M (Edn), H.M (L.A) and H.P.M for orders (1) whether the principles adopted by this Dept for enhancing the rate of education tax as explained on p15 ante may be followed or (2) whether the tax should be raised to 18 pies as suggested by Finance.

[the notes from page 13 ante may be read]

10.6.46

10.6.46.

10/6/46 & M.6.

H.M (Edn)

H.M. L.A
10/6/46

H.P.M.

c. 11/6/46

I do not see any principles involved in this matter. It is only a rough and ready arrangement arrived

arrived at that the education tax need not exceed 14 pies in the rupee. It is open to us to consider and levy an enhanced rate if we think to do so. The figures are not sacro sanct and they can be changed at our convenience. At present the cry is that the land is being overburdened and I for one will not increase the burden on land. Certainly more money is necessary for the spread of education, but to my mind other avenues must be found rather than go on increasing the burden on the land. I see that no case has been made out to make an increase now.

TSA
15-6-46

29/6/46

In view of the orders above the draft already approved may issue after perusal by Finance

2/7/46.

BM
3/7/46

3.7.46

Finance

Ed&H no. 10614 B2-6
3.7.46

Fin (Exp. B)

4 JUL 1946

(Last finance note on pp 16-18 above)

The further notes from p. 18 above, the orders in circulation on pp 21-22 above and the draft order below may be perused and the case returned to Ed. H.

37002 EB.

6.7.46 6.7.46

8.7.46.

8.7.46

E&H.

Finance No 37002 EB-1
9/7/46

Issue
BM
9/7/46

36863
9 JUL 1946