Sectt. II-27—37,004—18-11-4

Edn. (1946) Department.

H/11

Ms SERIES.

G.O. No. 1927 Edn.

Dated 7.1046

[Despatch Abstract.]

B.E - 1946-47 - Ele. Edn. Fund. Dt Bd, Chingleput - orders passed

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Go	1511	Edn	3.8.46				
Go	892	L.A	11.5.46				
Go	444	Edn	11.3.46				
Go	548	Edn	12.3.46				
Go	474	Edn	27.3.46				

Further Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Go	2315	Edn	3.12.46				

2

Office of the Director of Public Instruction, Madras.
Rop.No.14--B.3/45-46 dated 7-2-1946.

Sub: Budget Estimate - Elementary Education Fund - 1946-47 - Chingleput District Board.

Ref: Letter Roc.No.13001/45-C, dated 11-12-1945 of the President, District Board, Chingleput.

ASST. SECRETARY TO GOVERNMENT
10 FEB 1946
EDUCATION AND PUBLIC HEALTH DEPT.

Submitted.

2. Explanations for the marked variations between the sanctioned budget and the revised estimate 1945-46 and between the budget estimate 1946-47 and the revised estimate of the current year are furnished in separate notes.

3. Revised Estimate 1945-46.

(i) The amount taken credit for as subsidy under section 37 of the Act may be reduced from Rs.73,610 to Rs.61,650 with reference to G.O.No.Ms.606/Edn., dated 19-4-45.

8555

(ii) The amount taken credit for as subsidy under the proviso to section 37 of the Act may be reduced from Rs.243610 to Rs.243608 with reference to G.O.Nos.553 Edn., dated 10-4-45 and No.594 Edn., dated 16-4-1945.

1159 (F)

(iii) The subsidy towards the dearness allowance of teachers taken credit for may be reduced from Rs.249340 to Rs.183000 with reference to G.O.No.Ms.1605 Edn., dated 10-10-45.

(iv) The receipts and charges on account of the compulsory elementary education scheme have not been included in the revised estimates - vide para below.

(v) Revised as above the receipts including the opening balance total up to Rs.807198 against the proposed expenditure of Rs.885500. The revised estimate is therefore expected to close with a deficit of Rs.78,302.

4. Budget Estimate 1946-47.

(i) The amount taken credit for as subsidy under section 37 of the Act may be reduced from Rs.76,820 to Rs.61,650 - vide para 3(i) above.

(ii) The subsidy of Rs.2,43,610 taken credit for may be reduced to Rs.2,43,608 - vide para 3(ii) above.

(iii) The credit taken for a sum of Rs.3,06,530 towards the dearness allowance of teachers and Rs.13,460 towards meeting the anticipated deficit, may be deleted.

(iv) The receipts and charges on account of the compulsory Education scheme have not been included in the Budget estimate - vide para (8) below.

(v) The provision under furniture and apparatus may be increased from Rs.1,000 to Rs.4,000 as suggested in para 7 below.

(vi) The Board may be advised to raise the contribution from general funds from Rs.47,410 to Rs.97,410 as in 1945-46.

(vii) Revised as above the estimated receipts and charges for 1946-47 total up to Rs.5,98,168 and Rs.8,86,330 respectively. As the deficit of Rs.2,88,162 is said to be due to the payment of dearness allowance to teachers, the Board expects from the Government a subsidy sufficient to wipe off the deficit.

p.t.o.

5. Accommodation is inadequate in 82 boys schools owing to increased strength and unsuitable in 10 schools. Many school buildings require urgent repairs and whitewashing.

(ii) The Board's own buildings accommodating the girls' schools at Villivakkam and Tirukalikundram are inadequate and need to be suitably extended. The rented buildings of 10 girls' schools are either inadequate or unsuitable. The building housing the Board Muslim Girls' School , St.Thomas Mount is reported to be in a very bad state of repair.

6. More secondary grade teachers are needed in boys' schools. The 265 lower grade teachers (230 men and 35 women) in the Board's service may be gradually eliminated.

7. Equipment is inadequate in most of the schools. The Board may be advised to increase the provision under this head from Rs.1,000 to Rs.4,000 and to utilise it in full in consultation with the Inspecting Officers.

8. Compulsory Elementary Education Scheme.

No provision has been made for this scheme in the revised estimate for 1945-46 and in the budget estimate for 46-47 for the reasons given in the penultimate para of the President's letter. A separate xxxxxx budget estimate for this scheme is being called for from the President and it will be submitted to Government on receipt.

R. Naras

for Director of Public Instruction.

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

9/2/46

k.h.8-2.

3

8AN

Roc.No. 13001/45.C1.

Chingleput Dt.Board's Office
Saidapet dated 11--12--45.

DIRECTOR OF PUBLIC INSTRUCTION
22 DEC 1945
Rop. 1415/45-46.
MADRAS

To

The Director of Public Instruction,
MADRAS

Sir,

Budget--Budget Estimate -1946-47-Chingleput District Board-Elementary Education funds--Submitted.
Ref:-Your letter C.No.3951--B--42. dated 10-10-45.

--

I have the honour to forward herewith the budget Estimates for 1946-47 of the Elementary Education Funds of the District Board in duplicate, together with the copy of D.B.R.No.91 dated 30--11--45.approving the same.

In this connection, I wish to offer the following remarks.

The revised estimate of the Elementary Education funds of the Board opens with a balance of Rs.17320.

i) EDUCATION TAX.

Education tax is realised in the District Board area at the rate of 12 pies in the Rupee of land revenue from the Fasli year 1354(1--7--44), as approved in G.O.No.699 Edn. dated 4-5-44.In the year a sum of Rs.9679 being the short payment of education cess for Fasli 1353 was received and hence, the increase in revenue under this head, over the provision made in the Budget.

ii) GOVERNMENT GRANT UNDER SECTION 37 OF THE MADRAS ELE. EDUCATION ACT.

A sum of Rs.187392 was actually realised under Education tax in the year 1944-45 This amount includes the collection of the tax at 10 pies rate from 1-4-44 to 30-6-44 and at 12 pies rate from 1-7-44 to 31-3-45.Calculating the collection of the tax at the rate of 4½ pies in the Rupee, the amount of tax payable by Government as contribution under section 37 comes to Rs.73614 -2-0.But Government in their order No. Ms.606 Edn. dated 19-4-45 have sanctioned the payment of a grant of Rs.61650 only and they have said that the question of sanctioning further payment if any will be considered later. So the balance of grant due viz. Rs.11964 is taken as credit under this item.

11½

8148

73332

iii) GRANT FOR DEARNESS ALLOWANCE.

1154(F)

Government in their order No. Ms.1605 Edn. dated 10-10-45 have sanctioned a grant of Rs.183000 for the payment of dearness allowance to teachers at rates applicable to Government servants with effect from 1-1-45.and they have also said that a further subsidy towards the deficit in the Elementary Education fund Account for 1945-46 if any will be considered early in January 1946 on receipt of the revised estimate of the Elementary Education Fund for the year.

The total charges under Elementary Education fund Account for 1945-46 comes to Rs.885500 while the receipts are only Rs.801840. Including the opening balance of Rs.17320, the amount available for expenditure is Rs. 819160 only. Thus there is a deficit of Rs.66340 and this amount is taken credit for dearness allowance for 1945-46.

The revised budget for the current year is closed with a nil balance.

The Budget for 1946-47 therefore opens with a nil balance.

EDUCATION TAX.

The figure adviced by the Collector, Chingleput Dt. has been adopted.

GOVERNMENT GRANT UNDER SECTION 37 OF THE MADRAS ELE.EDUCATION ACT

The contribution payable by Government is calculated at 4½ pie's rate in the Rupee.

CONTRIBUTION FROM THE GENERAL ACCOUNT.

The contribution payable from General Funds to Elementary Education Funds for the year 1945-46 has been raised by Rs.50000 i.e. from Rs.47410 to Rs.97410--Vide G.O.No. Ms. 474 Edn. dated 27-3-45. As this increased contribution is for the year 1945-46 the contribution of Rs.47410 as fixed in G.O.No. 1734 Edn. dated 24-8-36 is taken credit for 1946-47.

GRANT FOR DEARNESS ALLOWANCE.

The total charges under Ele.Education Fund Account for the year 1946-47 come to Rs.883330 while the Receipts for that year amount to Rs.563340, excluding the grant for dearness allowance.

For payment of dearness allowance to teachers at rates applicable to Government servants, a sum of Rs.306530 will be required and this amount is taken credit for Dearness allowance Including this amount of Rs.306530, the total receipts come to Rs.869870, while a sum of Rs.883330 is required for expenditure. There is therefore a deficit of Rs.13460 and this sum is also taken credit of in the Budget for 1946-47.

No closing balance has been provided for the year 1946 -47 also.

Government, have, in their order No.Ms. 1792 Edn.dated 2-11-45 accorded their approval for the introduction of compulsory Elementary Education in 14 selected areas in this District with effect from 15th November '45. No provision could be made in the revised Estimate for 1945-46 and in the Budget for 1946-47 for want of detailed particulars which will be available only after the actual working of the scheme. The grant required for compulsion will therefore be applied for separately.

In the circumstances explained above I request you to kindly recommend to Government to sanction the balance of grant due towards Government contribution under section 37 and the amount still required for Dearness allowance in the current year and also to allow the credits taken for Dearness allowance and Deficit, in the Budget for 1946-47, to stand.

G.M.18-12-

President,District Board.

No.91 of 1945-46.

EXTRACT FROM THE PROCEEDINGS OF THE CHINGLEPUT DISTRICT BOARD PASSED At A MEETING HELD ON 30--11-1945.

91. Revised Budget Estimate for the year 1945-46 and the Budget Estimate for the year 1946-47 of the Chingleput District Board both under the Genral and Elementary Education Funds.

RESOLUTION.

The revised estimate for 1945-46 and the Budget Estimate for 1946-47 are approved.

In order to wipe of the deficit in the closing balance the Government are requested (1) to sanction subsidy of Rs.85,180 and Rs.85,350 for the years 1945-46 and 1946-47 respectively in respect of the payment of the dearness allowance to the staff whose pay is debitable to the general account (2) to waive the payment of contribution of Rs.60,000/- due to the P.W.D. in respect of the roads transferred to its control for the year 1944-45 for which no provision has been made in the Budget Estimate.

(True copy)

Sd.T.Shunmugham
President.

President District Board.

CHINGLEPUT DISTRICT BOARD.

Budget Estimate of the Elementary Education Funds.

1946-47.

SUMMARY.

	Opening Balance.	Receipts.	Expenditure	Closing balance.
		Rs	Rs	
Ordinary.	--	882120	882120	
Endowments.		210	210	
Capital.	--	1000	1000	
		883330	883330	

26682
22524

2112
846
1200.

11400
9024
948
1152
22524

22524
48700

54600
48700

12600
34200
46800
59
527

155994
129312
26682
54600
81282

129312
34

4650
2850
R 7500
C 2000

Tax 53780

Sec 37 11960

107508

6 ~~9~~

RECEIPTS.

Actuals of 44-45.	Revised estimate for 45-46.	H E A D S	Budget Estimate for 1946-47.	Remarks.
1	2	3	4	5
Rs. As. Ps.	Rs	Opening balance	Rs.	
23817-0--0	17320			
187392-0-0	202910	A. 1.Education Tax--Current and Arrears.	194480	F
	200	2.Fees and Penalties under the Elementary Education Act.	200	
		3.Income from investments etc.	--	
		4.School fees	--	
		5.Endowments	--	
7-0-0	10	6.Contributions	10	
952-0-0	400	7.Other receipts	400	
		8.Government grant.		
61652-0-0	73610	B i)Under section 37 of the Elementary Education Act.	76820	G
243608-0-0	243610	ii)Under provision to section 37 of the Elementary Education act.	243610	H
158906-0-0	249340	C iii) For Dearness allowance.	306530	I
		iv) For meeting the deficit.	13460	
47408-0-0	97410	D. 9.Contribution from the Gl. account (for other purposes)	47410	J
		10.Investment realised.		
136-0-0	200	11. Advances recovered.	200	
		Deduct refunds.		
300-0-0	1000	Deduct amount transferred to capital	1000	
141-0-0	490	E Add amount relating to Endowments.	210	
699902-0-0	867180	Total.	882330	

11650

18300

1K

319990
131185
188805

CAPITAL.

		1.Government grant.		
		2.Endowment and contributions.		
		3 Loan.		
		4.Contribution from General accounts ordinary.		
		5.Investments realised		
300-0-0	1000	6. Add amount tranferred from ordinary.	1000	
300-0-0	1000	Total	1000	K

11 7

1		2	3	4	5-
Rs	As. Ps.	Rs		Rs	
700202	-0-0	868180	Total ordinary and capital	883330	
724019	-0-0	885500	Grand Total including opening balance.	883330	

2

EXPENDITURE.

Actuals of 1944-45.	Revised Estimate for 1945-46.	H E A D S	Budget estimate for 1946-47.	Remarks.
1	2	3	4	5
Rs. as. ps.	Rs.	Ordinary.	Rs	
		1. Staff.		
		Salaries and allowances.		
1728-0-0	2370	(a) District Board Educational officer.	2490	G
495-0-0	760	(b) Contribution for pension & leave allowance of Dt. Bd. Educational Officer.	760	
94-0-0	450 A	War allowance.	440	H
268-0-0 ~~94-0-0~~	480	(c) T.A and Contingencies of Dt. Bd. Edn. Officer.	480	
~~268-0-0~~	30 B.	Houserent allowance.	--	
425437-0-0	459000	(d) Masters.	466570	I
191856-0-0	322500 C	Dearness allowance	306530	J
327-0-0	400	Gratuity.	600	K
5688-0-0	6580 D	(e) Clerks and servants.	6580	L
		Dearness allowance	2350	M
		Presidency allowance	810	N
		Education tax collector charges	--	
19107-0-0	24750	Contribution to provident funds	25500	O
1091-0-0	600	Travelling allowances	600	P
		Stipends of teachers sent for training.		
		2. Contingencies and equipment.		
		CONTINGENCIES.		
31427-0-0	32000	House rent.	32000	Q
20041-0-0	22500 E	Other items	25000	R
		EQUIPMENT.		
1605-0-0	1000	Furniture and apparatus.	1000	S
232-0-0	200	Library books and maps.	200	
		Other items.		
	10	3. Prizes and schlarships.	10	
6807-0-0	10000	4. Repairs to buildings.	10000	T
	--	5. Contribution to Panchayats.	--	
	--	6. Interest on & repayment of debt.	--	
	--	7. Investments made.	--	
193-0-0	200	8. Advances recoverable.	200	
3-0-0	670 F	Add amount relating to Endowments	210	
706399	884500	Total	882330	

124660

773100
57888
65772

896760

1	2	3	4	5
706399 -0-0	884 954500		882330	
		Capital		
300	1000	1 Land and buildings	1000	U
		2.Equipment.		
		(a) Furniture and apparatus (b) Library books and maps. (c) Investments made (d) Other items.		
300	1000	Total	1000	
706699	885500	Total expenditure (ordinary and capital)	883330	
17320	Nil	Total closing balance.	--	Nil
724019	885500	Grand Total including closing balance.	883330	

2

G.M.17-12 -

President District Board.

RECEIPTS.

Explanation for the marked variations:-

Revised estimate for 1945-46.

..

A. Education tax is realised in the District Board area at 12 pies rate from 1-7-44 (Fasli 1354) as per G.O.No.Ms.699 Edn. dated 4-5-44. A sum of Rs.9679 being the short payment of Education cess for Fasli 1353 was received during this year, Hence the increase.

B. A sum of Rs.187392 was actuaully realised under Education tax in the year 1944-45. This amount includes collection of the tax at 10 pies in the rupee upto 30-6-44 and at 12 pies rate from 1-7-44 to 31-3-45. Calculating the collection of the tax at 4 ½ pies rate being the tax which was levied before 8-7-41 ie. the date of the amended Madras Ele. Education ~~Amendment~~ Act, came into force, the amount of tax payable by Government as their contribution comes to Rs.73614-2-0 But Government in their order No.Ms. 606 Edn. dated 19-4-45 have sanctioned only a grant of Rs.61650 and said that the question of sanctioning further payment if any will be considered later. So the balance of grant due Rs.11964 is included here.

(F)

C. In G.O.No. Ms. 1605 Edn. dated 10-10-45 Government have sanctioned a grant of Rs.183000 towards the payment of dearness allowance to teachers in Ele. Schools at rates applicable to Government servants from 1-1-45 and they have also said that the payment of further subsidy towards the deficit in the Ele. Education fund ~~act~~ if any will be considered early in January '46 on receipt of the revised estimate for the year. The total charges for 1945-46 come to Rs.885500 while the total receipts are Rs.801840. Including the closing balance the amount available for expenditure is Rs.819160 only. There is therefore a deficit of Rs.~~819160~~ 66340 and this figure is also taken as grant for Dearness allowance for 1945-46.

D. Contribution from the General account.

This is raised from Rs.47410 to Rs.97410 as ordered in G.O. ~~No~~. Ms. 474 Education dated 27-3-45.

(V)

E. Increase due to collection of arrears of land revenue for the ~~main~~ Inam lands attached to the Kilpadagai school Endowment.

Budget for 1946-47-

F. Figure advised by the Collector Chingleput District being the probable realisation of Education cess in 1946-47 at 12 pies rate in his letter No.273 Pd145.

G. This is the equivalent grant for the Education tax to be realised in 1945-46 and calculated at 4½ pies rate. But it is liable to revision with reference to the proceeds of the tax actually adjusted to the fund in that year.

H. This is as fixed in the following orders:-

	Rs
i) G.O.No.553 Education dated 10-4-45 subsidy for schools opened prior to 1-4-21.	79004
ii) G.O.No.594 Education dated 16.4.45 subsidy for schools opened after 1-4-21.	164604
	243608 or 243610.

I The total charges under Elementary Education fund account for 1946-47 come to Rs.883330 while the receipts are only Rs.563340. A sum of Rs.306530 is required for dearness allowance and a sum of Rs.13460 to meet the deficit. So a sum of Rs. 319990 is taken as subsidy from Government for dearness allowance and to meet the deficit.

J. In G.O. No.Ms. 474 Education dated 29-3-45. Government raised the contribution payable from General Funds to Elementary funds by Rs.50000 for the year 1945-46 only. So, the contribution of Rs.47410 as originally fixed in G.O.No.1734 Education dated 24-8-36 is taken credit.

K. Amount provided for capital work ~~from~~ for extension of existing buildings only and not for any new scheme.

21

EXPENDITURE.

Explanations for the marked variations

Revised budget 1945-46.

A. Provision made for the grant of war allowance as applicable to Government officers.

B. Provision made for house rent allowance as applicable to Government Officers.

C. Dearness allowance sanctioned to teachers at rates applicable to Government servants with retrospective effect from 1-1-45.

D. Increase due to the allotment of 1 more clerk for the Elementary Education section as per G.O.1872 Edn.dated 13-12-44 ~~and~~ and for clerks as already fixed in G.O.No.1353 Edn. dated 24-9-42 and debit of their pay leave allowance etc to Ele.Education funds

E. Increase due to grant of increase to sweepers and conductresses in Ele.Schools.

F. This relates to endowments and utilised for the maintenance of Ele.school at Koilpadagai, and for the award of prizes to pupils reading in Cholavaram and Vichoor schools.

Budget estimate for 1946-47.

G. Provision is made for District Board Educational Officer.

H. -do- the payment of war allowance to District Board Educational Officer.

I. Provision is made for the following :-
  i) Grant of biennial increments to teachers which will fall due in 1946-47.
  ii) Payment of salaries to Weaving Instructors.
  iii) Payment of H.G.scale of pay to L.G. teachers who will get their certificates converted to H.G. in 1946-47.

  iv) Payment of leave allowance to teachers.
  No provision could be made for the appointment of additional teachers to existing schools for want of funds.Only by the transfer of excess teachers' provision from one school to another, additional teachers are appointed.

J. Provision is made for the continuance of the payment of dearness allowance to teachers at rates applicable to Government servants.

K. Provision is made for the payment of gratuity to teachers who are to retire during 1946-47.

L. Provision is made for the debit of pay leave allowance etc of clerks dealing with Elementary Education work, to General Funds as per G.O.Nos. 1353 Edn. dated 24-9-42 and 1872 Edn. dated 13-12-44.

M Provision is made for the adjustment of D.A paid to Elementary Education clerks to General funds.

N. -do- Presidency allowance paid to Elementary Education clerks to General funds.

O. Provision is made for the payment of P.F. bonus on behalf of teachers who subscribe to D.B.P.F. and also on behalf of those who are to be confirmed and admitted to the P.F.Scheme. in 1946-47.

P. Provision is made for the payment of T.A to teachers who are transferred except at request and that with the approval of the Dt.Educational Officer or the Inspectress of Girls schools as the case may be.

Q. Provision is made for the payment of rent to rented buildings.

R. Provision is made for the following items.

		Rs.
i) Stationery to schools	....	3492
ii) Postage charges	....	1992
iv) Sweeper wages and scavenging charges	....	6924
v) Conductress wages	....	7044
vi) M.O commission charges for sending salaries to schools.	....	1992
vi) Postage charges for sending ~~M.O's~~ tapals to schools	....	1800
vii) Printing charges	...	700
viii) Registration of scout groups and Cubpacks	...	300
ix) -do- Junir Red Cross Groups in Higher Ele.Schools.	...	25
For the payment of increased wages to sweepers and conductresses consequent on the increased cost of living.		731
		25000

S. Provision is made for the purchase and supply of articles of furniture to schools to get permanent recognition as suggested by the Inspecting Officers,

T. Provision is made for repairing the buildings owned by the Board.

No provision is made for repairing the rent free building as such buildings are repaired by the villagers themselves.

U. Provision is made for the extension of existing buildings owned by the Board and not for any new scheme.

13

25

	No. of schools having as the highest class.								
	8th. Stand.	7th stand.	6th ,,	5th ,,	4th ,,	3rd ,,	2nd ,,	1st ,,	
No. of schools on the date of submission of the budget. 637 against 645 last year	20	1	1	590	4	19	2	--	637

No. of schools proposed to be opened in the ensuing year. Nil.

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

	Male	Female.	Total.
S.G.	82	5	87
H.G.	1026	166	1192
L.G.	249	34	283
~~1557~~	1357	205	1562.

against 1560 last year

i. Number of additional teachers proposed to be employed ~~in.~~ Nil.

ii Existing schools.

iii) Schools to be newly opened during ensuing year and their scale of pay. Nil

iv) If 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

2

SCHEDULE ESTABLISHMENT.

	Men teachers.	Women teachers.	Total.
1. S. G. Man Scale. Rs. 25-2B-45	82	4	86
Women scale 30-2B-50	—	1	1
2. H. G. Men Scale. 20-1B-24-2B-30	1026 ~~152~~	159	1185
Women scale 25-1B/29-2B/35	—	7	7
3. L. G. Men scale 15-1B-20,	249	3	252
Women scale 20-1B-25	—	31	31
Total	1357	205	1562

Note:- Such of the woman teachers as were entertained in service prior to G.O.No.1665 Edn dated 7-8-36 and who were already given the women scale prior to the date of the G.O. have been granted the original women scale.

No schools are held in buildings in-accessible to children of scheduled castes.

There is no untrained teacher in the service of the District Board.

There is no male teacher in any of the girls schools in the District.

A

29
15

R.O.C.No.13001-45-C1.

Chingleput Dt.Board's Office,
Saidapet, dated 16-2-1946.

To

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

ASST. SECRETARY TO GOVT.
20 FEB 1946
EDUCATION AND PUBLIC HEALTH DEPT.

10420.

Sir,

Subsidy-District Board-Chingleput-dearness allowance to teachers and equivalent Government contribution under Section 37 of the Madras Elementary Education Act- payment of balance of subsidy requested.

(F)

Ref:- G.O.Nos. 1605 Edn. dated 10-10-45 and 606 Ms. Edn. dated 19-4-45.

Government in their order No. M.S.1605 Edn. dated 10-10-45 have sanctioned a grant of Rs. 1,83,000 for payment of dearness allowance to teachers at rates applicable to Government servants with effect from 1-1-45 and they have also said that the payment of a further subsidy towards the deficit in the Elementary Education Fund Account for 1945-46 if any, will be considered on receipt of the revised estimate of the Elementary Education Fund for the year.

The revised estimate for the year 1945-46 and the budget estimate for the year 1946-47 were submitted to Government through the Director of Public Instruction, Madras in my letter R.O.C.No.13001-45-C1, dated 11-12-45.

From the revised budget estimate, it will be seen that the total charges under Elementary Education Fund Account for 1945-46 comes to Rs. 8,85,500 while the receipts are only Rs. 8,01,840. Including the opening balance of Rs. 17,320, the amount available for expenditure is Rs. 8,19,160 only. There is therefore deficit of Rs. 66,340 for the current year.

A sum of Rs. 1,87,392 was actually realised under Education Tax in the year 1944-45. This amount includes the collection of the tax at 10 pies rate from 1-4-44 to 30-6-44 and at 12 pies rate from 1-7-44 to 31-3-45. Calculating the collection of the tax at the rate of 4½ pies in the rupee, the amount payable by Government as contribution under Section 37 of the Madras Elementary Education Act, comes to Rs. 73,614-3-2. But Government in their order No. 606 Edn. dated 19-4-45 have sanctioned the payment of a grant of Rs. 61,650 only and they have said that the question of sanctioning further payment if any will be considered later. So, there is a balance of grant of Rs. 11,964 due from Government under this item.

I request therefore that the Government will be pleased to sanction the payment of a sum of Rs. 66,340 being the subsidy for dearness allowance to meet the deficit and also a sum of Rs. 11,964 being the grant still due towards Government contribution under Section 37 of the Madras Elementary Education Act.

The balance under Elementary Education Funds of the Board has run short and it will not be possible to disburse the salaries to the staff of the Elementary Schools for February 1946 unless the subsidies referred to are received from Government. The favour of urgent orders of the Government are therefore solicited.

President, District Board.

S.K.16/2/46.

30

10420.

12072 B2 31 16

POST COPY OF TELEPHONIC MESSAGE DATED 28-2-1946.

From	TO
The President,	The Secretary to Government, ✓
Chingleput Dt.Board,	Education and Public Health Department,
SAIDAPET.	Fort St.George, **MADRAS.**

ASST. SECRETARY TO GOVERNMENT
2 - MAR 1946
EDUCATION AND PUBLIC HEALTH

Subsidy - District Board - Chingleput - Dearness allowance to teachers and equivalent Government contribution under Sec.37 of the Madras Elementary Education Act - Payment of balance of subsidy.

Ref: My letter Roc.No.13001-45-C1 dated 16-2-1946. 29 ante

I request that Government may be pleased to pass very early orders sanctioning the payment of the subsidies referred to in my above letter.

(True copy)

D.S.28-2-

President,District Board.

Post Copy submitted to the Secretary to Government, Education and Public Health Department, Madras in confirmation.

33 W B2 17

14137

POST COPY OF TELEPHONIC MESSAGE
DATED 9--3--1946.

From
The President,
Chingleput Dt.Board,
SAIDAPET.

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

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

Subsidy - District Board - Chingleput - Dearness allowance to teachers and equivalent Government contribution under Sec.37 - Payment of Balance of subsidy.
My letters Roc.13001-45-C1 dated 16-2-1946 and Telephonic Message Dated 28-2-1946.

P.e 8558

There is no balance under Elementary Education Funds of the Board and consequently, the salaries to the staff of the Elementary Schools for the last month could not be disbursed. So, I request very urgent orders of Government sanctioning the payment of the subsidies due.

(True copy)

President,District Board.

D.S.9-3-

✓Submitted to the Assistant Secretary to Government, Education and Public Health Department, Madras in confirmation.

Roc.No.13001--45.C.1.

B2

Chingleput District Board's Office,
Saidapet, dated 8--3--1946.

25

18

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

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

Sir,

14139

Pe.8555

Subsidy - District Board - Chingleput - Dearness allowance to teachers and equivalent Government contribution under Sec.37 of the Madras - Elementary Education Act - Payment of balance of subsides requested.
Ref: My letter Roc.No.13001--45-C1 dated 16-2-1946 and Telephonic Message Reminder dated 28-2-1946.

[illegible]

There is no balance under Elementary Education Funds of the Board and to pass the cheque range bills of the Elementary Schools, for February 1946, a sum of Rs.35000 is being temporarily diverted from the General Funds of the Board. The salaries of the staff of the remaining Schools cannot be disbursed until the subsidies due from Government are received.

I therefore request that Government will be pleased to pass very urgent orders sanctioning the immediate payment of the subsidies referred to.

President, District Board.

D.S.9-3-

Roc.No.13001--45-C.1.

Chingleput District Board's Office,
Saidapet, dated 10--3--1946.

B2

37/19

To

The Secretary to Government,
Education and Public Health Department,
Fort St.George, M A D R A S.

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

14604
855

Sir,

Funds -Chingleput District Board - Diversion from General Funds to Elementary Education Funds - Sanction solicited.

On the 1st March 1946, there was only a balance of Rs.10,540-2-11 under Elementary Education Funds of the Board and a sum of Rs.45,000 was required to pass the Cheque Range Bills of the Elementary Schools for February 1946 and so, a sum of Rs.35,000 has been temporarily diverted from the General Funds of the Board to Elementary Education Funds, to meet the expenditure. This diversion will be made good as soon as orders of Government sanctioning the payment of subsidies due, for the current year, as detailed in the margin # are received.

I therefore request that Government will be pleased to accord their sanction for the temporary diversion of funds.

# Balance of subsidy for dearness allowance to teachers - G.O.No.1605 M.S. Edn., dated 15-10-45.	Rs.66340-0-0
Balance of equivalent Government contribution under Sec.37 of the Madras Elementary Education Act - G.O.No.606 Edn., dated 19-4-45.	11964-0-0
Total...	Rs. 78284-0-0

President, District Board.

D.S.11-3-

132

14605
8555

39/29

POST COPY OF TELEPHONIC MESSAGE DATED 13-3-1946.

From
The President,
Chingleput District Board,
SAIDAPET.

ASST. SECRETARY TO GOVT.
14 MAR 1946
EDUCATION AND PUBLIC HEALTH DEPT.

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

- -

Subsidy -District Board -Chingleput - Dearness allowance to teachers and equivalent Government contribution under Sec.37 - Payment of balance of subsidy.
My letters Roc.13001-45-C1 dated 16-2-1946 and 4 reminders thereon.

The salaries of Elementary School teachers for February 1946 have not yet been disbursed for want of funds.

I request you therefore to kindly issue immediate orders sanctioning the payment of the subsidies due.

(True copy)

2/2

D.S.13-3-

President, District Board,
Saidapet.

Submitted to the Assistant Secretary to Government,
Education and Public Health Department,
Fort St.George, Madras in confirmation.

A

41

21

.O.C.No. 11383-45-C7.

Chingleput Dt.Board's Office,
Saidapet, dated 22-1-1946.

25 JAN 19[illegible]

To

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

Sir,

4289

Sub:- Education-Local bodies- Elementary School teachers-payment of duty allowance to Headmasters and Headmistresses grant of Rs. 15,300 sanction requested.

The Headmasters and Headmistresses of the Board Elementary Schools in the district pray for the grant of duty allowance on the ground that they have to discharge more responsible work. In G.O. No. 5096 L & M., dated 7-12-1933 it has been notified that a duty allowance at rates ranging from Rs. 2 to Rs. 5 may be given to Headmasters and Headmistresses whoare working in Elementary Schools. There are under this Board 637 Board Elementary Schools and to grant the Head teachers a duty allowance at a flat rate of atleast Rs. 2 per mensem each, a sum of Rs. 15,300 will be required annually. This board is already in deficit by Rs. 13,460 for the year 1946-47 and the additional amount required for the grant of the said allowance cannot therefore be met from District Board funds.

In the circumstances, I request that the Government will be pleased to sanction the payment of an additionalgrant of Rs.15,300 required for payment of duty allowance to Head teachers from the year 1946-47.

President, District Board.

S.K. 23/1/46. V.P.

42

[illegible] Deptt.

The request sh. be examined along with the E.F. fund budget. The receipt of the budget for 1946-47 may be awaited till 25.2.46

Ag
25.1.46

25/1.46

O.S.H.
26/1/46

43

[illegible] (B2) Deptt.

Memo 4289 B2/46-1 Edn 8-4-46

Letter from the D.D.B., Bhagalpur, No. 11383/45-C7, of 22.1.46.

Grant of duty allowance to headteachers of elementary schools

The D.D.B. Bhagalpur is informed that no subsidy will be paid from Govt. funds towards the grant of duty allowance to headteachers of schools. As the Board has no funds to meet the cost either the proposal sh. be dropped

Ag
5.4.46.

O.S.M.
6/4/46

22/9/4/46

To be awarded

To
The D.D.B.
Bhagalpur

~~The~~ Exm of D.B.

44

Note. It is not usual to sanction subsidy for such purposes. The E E Fund is working at a deficit. The Board cannot meet the cost from the E E Fund.

linked file

6/4/46

5.4.46

B2

45

23

R.O.C.No.13001-45 Chingleput Dt.Board's Office,
Saidapet, dated 10-4-46.

ASST. SECRETARY TO GOVERNMENT
18 APR 1946
15/4
EDUCATION AND PUBLIC HEALTH DEPT.

20547

To

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

Sir,

Budget Estimate- 1946-47 Elementary Education Fund-District Board, Chingleput- orders solicited.

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file as at [illegible]

The budget estimate for the year 1946-47 of the Elementary Education Funds of the District Board was submitted to Government through the Director of Public Instruction, Madras in my letter R.O.C.No.15001-45-C1, dated 11-12-45.

In the budget, a sum of Rs. 306530 has been taken credit for dearness allowance and an additional amount of Rs. 13,460 for meeting the deficit under Elementary Education Funds.

The balance under Elementary Education Funds of the Board has run short and it is not possible to disburse the salaries to Elementary School establishment for March 1946 unless the subsidies referred to above are received from Government.

---2---

I request therefore that the Government will be pleased to pass very early orders on the budget estimate for 1946-47 and also sanction the immediate payment of the subsidies referred to above.

President, District Board.

S.K. 11/4/46.

60
18/4

C. 20547

Edn & P.H. Dept (B2)

memo 8555 B2/46-3 Edn Dt. 18-4-46

Ref. Letter from the P.D.B. Chingleput R.O.C. 13001/45-C1 Dated. 10-4-46.

Sub. Edn. Edn Fund - Subsidies - Adjustment.

1. The attention of the P.D.B. Chingleput is invited to G.O No 779 Edn dated 10-4-1946 sanctioning a subsidy of Rs 76817/- towards the proceeds of Education tax realised in 1945-46. The Pt shd take immediate steps to get adjusted to the E. E. Fund the contribution payable for 1946-47 from the general funds.

2. Orders regarding the disbursement of subsidy for elementary education will be issued shortly. The question of sanctioning a subsidy for dearness allowance will be considered after the closing balance for 1945-46 is known.

put up in another file

To,
The P.D.B.
Chingleput

17/4.

17/4

18/4/46

23-4-46

25 B2 49

Roc.No.13001-45-C1.

Chingleput District Board's Office,
Saidapet, dated 19-5-46.

ASST. SECRETARY TO GOVERNMENT
2 8 MAY 1946
EDUCATION AND PUBLIC HEALTH DEPT.

To

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

Sir,

Sub:-Elementary Education Fund - Subsidies for 1946-47 - Payment - Sanction - Solicited.

28274 | p49 Ref:-Government Memorandum No.8555/B2-46 dated 18-4-46.

The subsidy of Rs.76817/- being the Government contribution under Section 37 of the Madras Elementary Education Act and sanctioned in G.O.No.779-Education- dated 10th April 1946 has already been got adjusted to Elementary Education Funds of the Board.

A | The closing balance under Elementary Education Funds for the year 1945-46 was Rs.9447-6-7.

From the closing balance, the following items of expenditure to be incurred in the current year will have to be met as there is no provision for these, in the Budget Estimate for 1946-47.

		Rs.
(i)	Balance of Provident Fund Bonus to be adjusted to General funds on behalf of the Board Elementary School teachers for the year 1945-46.	3,000
(ii)	List of dues of 1945-46 to be paid to contractors in 1946-47.	850
(iii)	List of incomplete and unstarted works of 1945-46 to be completed in 1946-47.	7,975.
	Total	11,825.

2378

So, the closing balance is not even sufficient to meet the above items of expenditure.

In the circumstances explained above, I request that Government will be pleased to sanction the full subsidy of Rs.3,06,530/- for dearness allowance and an additional amount of Rs.13460/- for meeting the deficit under Elementary Education Funds in the current year.

I also solicit early orders of Government on the Budget Estimate for 1946-47.

President, District Board.

N.B.23-5-

p 651-52
removed for enc. 37652

26

51

2/2/6

1497

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

MEMORANDUM NO. 8555 B2-4 Edn. DATED 6.6.46

Sub: Budget Estimate - 1946-47 - E.E. Fund - Dt.Bd., Chingleput.

Ref: From the P.D.B., Chingleput, ~~Rc~~.No.13001-45-C1, dated 19-5-46.

The P.D.B. Chingleput is informed that orders ~~for~~ on the E.E. Budget for 1946-47 will be issued shortly. Pending issue of orders on the budget, he is requested to take immediate steps to get adjusted to the E.E. Fund a sum of Rs.135,185/- out of the arrear toll compensation grant sanctioned to the Dt.Bd. in G.O.No. 892 LA dated 11.5.46.

(K)

5.6.46

6/6/46

To the P.D.B.,
Chingleput.

7-6-46

53

Roc.No. 13001--46.C1.

10 JUN 1946
EDUCATION AND PUBLIC HEALTH DEPT.

Chingleput Dt. Board's Office,
Saidapet dated 4-6-46.

27

To

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

30675.

Sir,

Funds- Chingleput Dt.Board- Diversion from General funds to Ele. Education Funds- sanction -solicited.
Ref:-My letter Roc.No. 13001/45.C1.dated 10-3-46 and reminder dated 11-4-46.

I solicit early orders of Government on the matter.

for President District Board.

G.M.6-6.

56/19/6

55/28

25. 28 & Regt.

Memo No. 8555 B2-5 Edn. d. 19.6.46.

Letter from the DDB Bhagalpur No. 13001/45 co. 3. 46 & of 24.6.46

Diversion of funds

The action of the Dt. Board Bhagalpur in having diverted a sum of Rs 35 000 from the general fund to the E. E. Fund in March 1946 for the payment of salaries to teachers in elementary schools is appd.

127 G

153 G

Per pd
21-6-46
d/
18/6/46.

BM
18/6/46

To
The DDB Bhagalpur
The Exm officer.

Note It may be presumed that the diversion ~~has~~ has been made good.

BM

Roc.No. 13001-45.C1.

Chingleput Dt.Board's Office,
Saidapet dated 17--7--46.

ASST. SECRETARY TO GOVERNMENT
19 JUL 1946
EDUCATION AND PUBLIC HEALTH DEPT.

To

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

Sir,

Elementary -Education- Chingleput District Board- closing balance for 1945-46.
Ref: Government Memorandum No.35611--B.2.46.1. Education dated 4-7-46.

put up in another file
38972

The closing balance in the Elementary Education Fund Account on 31st March 1946 was Rs.9447--7--4.

G.M.16-7-

President, District Board.

Roc.No. 13001-45.C1-

Chingleput Dt.Board's Office,
Saidapet dated4--8--46.

ASST. SECRETARY TO GOVERNMENT
8 - AUG 1946
EDUCATION AND PUBLIC HEALTH DEPT.

To

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

Sir,

Sub: Budget Estimate 1946-47. Ele.Education Fund-Dt.Board Chingleput -payment of subsidies- requested.

44615

Ref: Government Memorandum No.8555..B.24 Edn.dated 6-6-46.

In my letter Roc.No. 13001-45.C1.dated 19-5-46 I requested Government to sanction the payment of a subsidy of Rs.306550 for dearness allowance and an additional amount of Rs.13460 for meeting the defecit under the Ele.Education Funds of the Board, as these two sums were taken credit in the Budget Estimate for the current year. But, Government in their Memorandum No.8555.B24.Education dated 6-6-46 have ordered that only a sum of Rs.135185 out of the arrear toll compensation grant sanctioned to the Dt.Board in G.O.No.892 L.A. dated 11-5-46 should be got adjusted to the Ele.Education fund. Accordingly this amount was got adjusted to Ele.Education Fund of the Board. But there is still a balance of Rs.184805 due from Government under these items.

Particulars for the subsidies noted below required for compulsion and for provision of midday meals during the year 1946.47 were funished to the Director of Public Instruction,Madras in my letter Roc.No. 2733-45.C1.dated 31-5-46, But orders of Government sanctioning the payment of the subsidies have not yet been received.

Subsidy for compulsion.

Salary of teachers.	Rs.30600	
D.A of teachers.	" 24364	
Pay of peons.	" 1008	
D.A of peons.	" 1344	
Pay of conductress.	" 588	
Rent.	" 4836	
Contingencies.	" 2256	
	65046	or 65050
Supply of books and slates.	" 1200	
Supply of equipment.	" 12700	
Construction of sheds.	" 5135	
	84085	
Subsidy for provision of midday meals.	" 131250	
Total.	Rs.215335	

p.t.o.

The present balance under Ele. Education Funds of the Board will be hardly sufficient to pay the salaries of the Ele. school teachers for July '46 and there may not be any funds at all to pay the salaries of teachers from August '46 and meet also expenses in connection with compulsion.

In the circumstances I request that the Government will be pleased to pass very urgent orders sanctioning the payment of the subsidies referred to supra, for the current year.

Early orders of Government on the Budget Estimate of the Ele. Education Funds of the Board for the year 1946-47 are also solicited.

President District Board.

G.M.5-8-

Ed. P.H. Dept.

The file dealing with the EE fund budget is in circulation. It is proposed to sanction a subsidy to cover two thirds of the deficit now. The need for the payment of the balance will be examined in February. Orders regarding the payment of a subsidy for compulsory Ed. & midday meal have been issued. The return of the budget file from circulation may be awaited.

BM
14/8/46

14.8.46

61

Roc. 13001/45 C1

Chinglepùt Dt. Board's Office,
Saidapet dated 31.8.46.

To

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

Sir,

ASST. SECRETARY TO GOVERNMENT
57513
6 SEP 1946
EDUCATION AND PUBLIC HEALTH DEPT.

Subject:- Budget estimate - 1946-47 - Elementary Education fund - District Board, Chingleput - Payment of subsidies - Requested.

Ref:- Para 1 of my Letter Roc. No. 13001/45 C 1 dated 4.8.46.

As orders of Government have since been received sanctioning the payment of subsidies for compulsion for the year 1946-47 - Vide G.O.No. 1511.Education dated 3.8.46, I request that they will be pleased to sanction the very early payment of the balance of subsidy of Rs. 1,84,805/ due for dearness allowance and for meeting the deficit under the Elementary Education Funds of the Board.

President District Board

V.S.31.8.

13

Roc. No. 13001-45 C 1

Chingleput Dt. Board's office
Saidapet dated 27.8.46.

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

32

To
The Secretary to Govt.,
Education and public health Dep
Fort St. George. Madras.

Sir,

Budget Estimate - Elementary Education Fund - Dt. Board, Chingleput - Payment of subsidies requested

50209

Ref:- My letter Roc.No. 13001-45 C 1 dated 4.8.46.

I request that the governement will be pleased to sanction the immediate payment of subsidies amounting to Rs. 400140, as the balance under Elementary Education Funds has run short and the salaries to Elementary School establishment from the current month cannot be paid.

President District Board.

V.S.27.8.

64

65

33

Edn. and P.H. Dept.

104/2/6

BUDGET ESTIMATE - 1946-1947 - Elementary Education Fund Dist. Board, Chingleput - Orders passed.

Read : --

8555B.

From the D.P.I., ~~Roc~~.No. 14 B.3/45-46, d. 7.2.1946.

ORDER: No. 1927 Edn. d. 7.10.46
~~MIS.~~

The budget estimate for 1946-1947 of the Elementary Education Fund under the control of the Dt. Bd., Chingleput, is approved, subject to the following remarks : --

(1) the credit taken for a subsidy of Rs. 3,19,990 from Provincial funds towards the grant of dearness allowance to teachers and towards the deficit in the Elementary Education Fund account should be deleted.

(2) The Board should take~~s~~ credit for an income of Rs. 1,35,185 out of the arrear toll compensation grant with reference to Memo. 8555B2. -4, dated 6.6. 1946.

~~2. The Board should take credit for an income of Rs. 135185 out of the arrear toll compensation grant with reference to Govt. Memo. 8555B-2-4 dd. 6.6.46.~~

(3) Credit should be taken for a subsidy of Rs. 155994 from provincial funds (G.O. 1511 Edn. d. 3.8.46) towards the cost in 1946-1947 ~~at~~ of the scheme of compulsory elementary education and supply of midday meals introduced in 1945-1946. Provision should also be made in the budget for the expenditure connected with the scheme.

(4.) Under the scheme of compulsory education introduced in 1945-1946, 1400 children will be newly enrolled in schools in the compulsory areas this year. The Govt. have sanctioned the extension of the scheme of compulsory education to other villages in the district in 1946-1947. The number of children not attending schools in these villages ~~xxxxx~~be has been estimated to be 8600. Of this 5700 children will be asked to attend schools this year. Provision for the education of 7100 children should be made in 1946-1947. The cost of

~~The cost of the extension of~~ the scheme will be as folloss : --

For 1400 children.	(9 months).	....	Rs 14,700 ⊗
For 5700 children.	(~~1~~6 months).	...	Rs 39900
~~Rent of school buildings.~~			
Equipment.			Rs 20300 ※
Total : --			74900

⊗ at Rs 14 per pupil per year.
※ at Rs 100 per teacher.

Provision should be made in the budget for an expenditure of Rs. 74900 referred to above. Credit may also be taken for a subsidy to cover the cost of the scheme.

(5) Under the scheme approved by Government, the Board has ~~supplied~~ to supply mid-day meals to 2800 children in the villages selected for compulsory education in 1946-1947. The cost of the scheme will be about Rs.34000. Provision should be made in the budget for an expenditure of Rs. 34,000 and credit may also be taken for a subsidy to cover the cost of the scheme.

2. Revised with reference to the orders above, there will be a deficit of Rs. 1,87,183 in the Elementary Education Fund Account at the end of 1946-1947. The Govt. consider that a portion of the deficit should be avoided by an increase in the rate of education tax from 12 to 14 pies in the rupee ~~under~~ of land revenue

62123
12
187

// Under Sub-section (2) of section 35 of the Madras Elementary Education Act, 1920, the Govt. direct that the rate of education tax levied in the area of the District Board, Chingleput, be raised from 12 to 14 pies in the Rupee of land revenue, (50 to 58 1/3% of land-cess). with effect from fasli ~~1356~~ 1356

} 12 pf

The President is requested to place the matter before the District Board and to forward to Govt. ~~the~~ within a month from the date of this order a copy ~~copy~~ of the resolution of the District Board resolving to levy education tax at the enhanced rate of 14 pies. Credit may provisionally be taken for the additional income of Rs 24000 which the D. Bd may derive from the enhancement of the tax in 1946-47.

3 The Government sanction a subsidy of Rs. 1.09 lakhs (Rupees one ~~the~~ lakh and nine thousand only) towards the deficit ~~of~~ in the Elementary Education Fund Account. The A.G. is requested to place the amount at the disposal of the Dist. Board. The President ~~will~~ should present the necessary bill at the Treasury for obtaining the payment of the amount ~~of~~ for getting

---

it adjusted. The expenditure will be debited to the appropriation under "37. Education. 1. Primary - Grants to Local Bodies for primary education. ~~A. Local grants to local bodies~~ A. Local Bodies - 1 Ordinary areas (1) Excluding Post-war reconstriction - 4. Teaching - ~~"Authorised"~~."

Orders as to how the remaining deficit in the Elementary Education Fund Account should be met will be issued in Feb. 1947 after ~~receipt of~~ the revised estimate for the current year is received.

4 An extract of the remarks of the D.P.I. paragraphs 5 to 7 of his ~~letter~~ cited read above is forwarded to the P.D.B.

5. The Sanctioned budget for 1946-1947 will be as shown in the annexure.

OPH
23/9/46

21.9.46.

To the P.D.B. Chingleput.
(with enc.).
" D.P.I.
" Ex. L.F. Accts.
" L.A. dept.
the AG with fin.
(fin 3 cop)

For information & necessary action

Annexure

Receipts

		Rs
Opening balance		-2378 ⊗
Ordinary		
1 E.E. tax		2,18,480
2 Fines & penalties under the E.E. Act		200
3 Other receipts		620
4. Govt. grant		
(1) under section 37 of the Act		76820
(2) under the provisions to section 37 of the Act		2,43,610
(3) for compulsory E.		81282
(4) for supply of mid-day meal		1,63,312

⊗ Actual balance 9447
Liabilities 11825
of 1945-46 -2378

Charges

	Rs
Ordinary	
1. Staff	
(1) Salaries & allowances	
(a) ~~Masters~~ DIEO 4170	4170
(b) Masters	① 8 44 324
(c) clerks & servants	9740
(2) contribution to Provident fund	25500
(3) Travelling allowance	600
(4) Printing	600
2. Contingencies & Equipment	
(1) Contingencies	②
(a) House rent	38012
(b) other items	27846 ③

68

	Rs
(5) for dearness allow.	1,09,000
5. Contribution from the general account	47410
6. Arrear toll compensation grant	1,35,185
7. Advances recovered	200
Deduct Amount transfd. to capital	1000
Total ordinary	10,75,119
Capital	
Govt. grant	20,300
Add Amount transfd. from ordinary	1000
Total capl.	21300
Total ordy & capl.	10,96,419
Total including opening balance	10,94,041

	Rs
(2) **Equipment**	
(a) Furniture & apparatus	1000
(b) Library books & maps	200
3. Supply of midday meal	163312
4. Prizes & scholarships	1210 ④
5. Repairs to buildings	1000
6. Advances recoverable	200
7. Endowment	210
Total ordy	11,26,924
Capital	
1. Lands & buildings	1000
2. Equipment for schools in compulsory areas	20300
Total capl.	21300
Total ordy & capl.	11,48,224
Deficit	54183

① includes a sum of Rs 71224 towards the salaries of teachers in schools in compulsory areas

② includes a sum of Rs 6012 towards rent charges for schools in compulsory areas

③ includes a sum of Rs 2846 towards contingent charges for schools in compulsory areas

④ includes a sum of Rs 1200 towards supply of books & slates to children in schools in compulsory areas

21.9.46

23/9/46

33

Edn. & S.W. Dept.

cf. 8555 A. from the D.P.I., Roc. No. 1403-3/45-46 of 7.2.46.

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

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

para 8, p2 cF & p4 CF

2. The expenditure relating to the scheme of compulsory edn. & ~~the~~ supply of midday meals has not been included in the budget nor has any credit been taken for a subsidy from Govt. funds towards the cost of the scheme. As a subsidy to cover the full cost of the scheme will be paid from Govt. funds the transaction will not affect the deficit in the ordinary account. The D.P.I. has called for a separate budget in respect of the scheme & its receipt may be awaited.

3. The total receipts & charges in the E.E. Fund account as exhibited in the budget are as shown below:—

	Budget as sanctioned by Govt. (1945-46)	Revised Estimate 1945-46	Budget Estimate 1946-47
	Rs	Rs	Rs
Opening balance	Nil	17320	Nil
Receipts	7,46,530	8,68,180	8,83,330
Total	7,46,530	8,85,500	8,83,330
Charges ordy	7,45,530	8,84,500	8,82,330
capital	1,000	1,000	1,000
Total	7,46,530	8,85,500	8,83,330
Closing balance	Nil	Nil	~~8,83,330~~

4. Revised Estimate - 1945-46

(1) Receipts (a) Edn. tax The income under edn. tax records an increase of Rs 5380 over the budget allotment on account of the adjustment of some arrears of tax this year.

B.E. 19150
R.E. 20711
Excess 538
p 3 f

(b) Govt. contribution in respect of edn. tax Credit was allowed in the sanctioned budget for a subsidy of Rs 64670. The actual subsidy paid is only Rs 61650. Despite of this the Board has taken credit for a ~~subsidy~~ contribution of Rs 73610 in the R.E. The President says that the Board is eligible for the contribution ~~[illegible]~~ with reference to the proceeds of the tax collected in 1944-45. The claim for the additional subsidy can be settled only after the audited figures of edn. tax are received from the Examiner of Local Fund Accounts. For the present the subsidy actually paid (Rs 61650) ~~may~~ shd. alone be adopted for the R.E. & the excess credit of Rs 11960 deleted.

p 9 f
p 27 f (i)
p 9 f
p 3 f
by

(c) Subsidy for dearness allowance When orders were passed on the budget credit was allowed provisionally for a subsidy of Rs 1,42,290 ~~for~~ towards ~~the~~ the cost of dearness allowance to teachers (Rs 1,87,600). No payment was ~~paid~~ made till October 1945. In the meantime the rate of dearness allowance was raised from Rs10 to Rs16 a month from 1.1.45 & the Board was put to an additional expenditure of about Rs 1.31 lakhs. A subsidy of Rs 1.83 lakhs was paid in October towards the total cost of dearness allowance. The need for the payment of the balance has been reserved for consideration. The R.E. however takes credit for a subsidy of Rs 2,49,340 for dearness allowance i.e. Rs 66,340 in excess of the sum actually paid.

p 29 f (V)
para 1, p 4 NE (V)
1.88
1.31
3.19
p 2 f
p 15 f
3.18 lakhs
p 9 f
2,49,340
1,83,000
66,340

(d) If the excess credit under (b) & (c) above is deleted, the R.E. will close with a deficit

deficit of Rs 78300. It appears that a subsidy shd. be paid immediately towards the deficit. The President has reported that funds are not available with the B.F. for the payment of salaries to teachers. [The total subsidy paid will be Rs 2.61 lakhs ~~[illegible]~~ against the expenditure of over Rs three lakhs ~~Rs 3.18 lakhs~~ on dearness allowance]

A
by
11960
66340
78300
p 29 f
1.83
.78
2.61

(2) Charges Provision has been made in the R.E. for the grant of dearness allowance to teachers at Govt. rates.

5 Budget Estimate - 1946-47

Provision is made in the budget for the grant of dearness allowance to teachers at Govt. rates. The cost on this account is Rs 3,06,530. Credit for a subsidy to cover the entire cost of dearness allowance has been taken in the budget. Despite of this, the charges exceed the receipt by Rs 13460 & the Board has taken credit for an additional subsidy from Govt. funds to wipe off this deficit. It is not ~~usual~~ usual to grant subsidies towards deficits in the budget. The deficit in the present case has been brought about by the ~~[illegible]~~ reduction of the contribution payable from the general funds. Against a contribution of Rs 97410 approved for this year, the budget for 1946-47 takes credit only for the minimum contribution of Rs 47410. L.A. may be consulted whether the ~~ge~~ contribution for 1946-47 may not be raised suitably so as to avoid the deficit of Rs 13460 referred to above & to cover at least a portion of the cost of dearness allowance to teachers. The subsidy payable from Govt. funds for dearness allowance may be determined after L.A. have recorded their views.

p 13
p 9 f
V | 29 CF
p 9 f
B

views. In any case two third of the subsidy so determined should be paid early in April. The need for the payment of the balance may be examined after ascertaining the actual closing balance for 1945-46.

b. L.A. & Finance may see for remarks with reference to A on p 3 ante. They may be requested to treat the case as specially urgent. [The file will be sent to L.A. again with reference to B on page 3 ante after the subsidy for this year is settled].

25.2.46

26/2/46

Edn 4. p.H. No. 8555 B2/46-1 28/2/46.

LOCAL ADMINISTRATION DEPT.
28 FEB 1946
SECRETARIAT, MADRAS

L.A. Dept.
(Bud II)

The note of the E & P.H. Dept. from p 1 ante may be perused. The file has been sent to this Dept. for remarks with reference to 'A' & 'B' on p. 3 ante.

'A' on p. 3 ante. The E & P.H. Dept. propose to sanction a subsidy of Rs 78,300 to this Dt Bd. in the current year to avoid the deficit anticipated in the Ely Edn. Acct. at the end of the year. Before sanctioning the subsidy they apparently want to know whether the Dt. Bd. can afford to pay any additional contribution ~~on~~ in 1945-46 over and above ~~that~~ the contribution of Rs 97,410 provided in the R.E. for that year. In view of the unsatisfactory financial position it is proposed in the Gl. fund budget file to sanction a grant of Rs 85,180 to this Dt. Bd. to reduce the deficit expected in the Gl. Acct. at the end of the current year. Even after taking credit for the entire arrear toll compensation sanctioned in the current year and for a grant of Rs 85,180 the Gl. Acct. is expected to close with

6195

G.R
1.3.46

p 9 c f

with an opening deficit of Rs 73,947. In these circumstances the Dt Bd cannot make any additional contribution to the Ely. Edn. Acct, nor can it adjust any amount from the arrear toll compensation to the Ely. Edn. Acct. in the current year. The subsidy proposed by the E & P.H. Dept. to wipe off the deficit in the E.E. Acct. in the current year is therefore necessary.

B on p 3 ante. The Ely. Edn. budget for 1946-47 is expected to close with a deficit of Rs ~~314446~~ 319990 without taking into account the subsidy of Rs 306,580 taken credit for by the Dt Bd for payment of dearness allowance to teachers. Out of the arrear toll compensation of Rs 204,773 likely to be sanctioned to this Bd. in the next year, 69588 will be required to avoid the deficit expected in the Gl. Acct. at the end of 1946-47. The balance of Rs 135,185 in the arrear toll compensation may be adjusted towards the anticipated deficit in the Ely Edn Acct. ~~at the end of~~ in 1946-47.

204773
-69588
135185

With these remarks the file may be passed on to the Fin. Dept.

5.3.46

Secy (M)
Finance

8/3/46.

4.3.46

ASST. SECRETARY TO GOVERNMENT
6 MAR 1946
FINANCE DEPARTMENT

D.p. 6.3.46.

L.A. 6195 / Bud II
6-3-46.

13112

B on p 3 above

Fin (Exp. B)

In G.O. 1605 Edn dt 10-10-45 an advance subsidy of Rs. 1.82 lakhs was sanctioned to the Dt. Board to wipe off the E.E. Fund deficit. A further subsidy of Rs. 78,300/- is proposed to be sanctioned this year with reference to the R.E. for the current year. This may be accepted. If the Dt. Bd. gets an increased contribution from increased proceeds of edn. tax, a portion of subsidy now proposed will be refunded next year with reference to the actual opening balance on 1-4-46.

2. On the question of wiping off the deficit in the E.E. Fund account next year (1946-7), E & P.H. have stated that the amount of subsidy payable from Provl. funds may be ~~determined with reference~~ after L.A. have recorded their views; at any rate, they suggest that two-thirds of the subsidy payable may be given in April and the

b/

~~the~~ balance after the ~~close~~ ~~actual~~ opening balance on 1-4-46 is known. As L.A. have noted that a sum of Rs. 1,35,185/- will be available to wipe off the deficit in the E.E. Fund next year from out of the arrear toll compensation amount payable next year, the need for sanctioning a subsidy from provl. funds in the first month of next year will not arise. Further, this dept. has ~~also~~ advised in ~~some recent~~ similar cases that the question of a subsidy from provl. fund next year should ~~can~~ be considered only after the actual opening balance on 1-4-46 is known. E&P.H. may be requested to follow the same procedure in this case also ~~if it is really~~

P on p 5 above

73614
61650
11964

| 8.3.46. Dud

7.3.46) The credit taken for dearness allowance grant in the E.E. Budget for 1946-7 should be deleted. The question as to how the deficit should be met will be considered by E.P.H. in due course — vide 'M' on p. 4 above.

vide 'K' on p. 9 c.f.d

8/3/46.

In view of the large deficit, E&PH may ~~examine~~ be requested to devise means of balancing the E.E. Fund budget or at least reducing the deficit appreciably.

8.3.46.

Dud 8.3.46

| X

E.P.H.

Edn. & P.H. Dept. (B₂) Fin. No. 13112 Edb-1 8-3-46.

(Deptt.) in A on page 5 ante

ads.

An contribution of Rs 11964/- has been sanctioned separately in respect of the proceeds of [illegible] realised for 1944-45. In the circumstances the subsidy to be paid may be limited to Rs 66300. A draft order is submitted for appl. [The procedure to be followed ~~for subsidy~~ in the matter of payment of subsidy for dearness allowance ~~[illegible]~~ for 1946-47 may be settled after the draft is issued]

13885

9.3.46

9/3/46

11/3/46.

[Issued as G.O. No. 548 Edn. d/12/3/1946.] (M)

38

7

Edn & P.H. Deptt. (B₂)

The L.A. Deptt. have noted that out of the ~~arrear~~ toll compensation grant of Rs 2,04,773, payable in 1946-47 a sum of ~~Rs~~ Rs 1,35,185 will be available for transfer to Ele. Education fund account ~~in 1946-47~~. If this is done, the deficit in the E.E. Fund accounts for 1946-47 will be Rs 1,84,805. It appears that a subsidy to cover this deficit should be paid from ~~the~~ provincial funds. According to the suggestion of this deptt., two-thirds of the ~~sum~~ deficit (Rs 1,23,200) (~~Rs 1,23,200~~) should be paid early in April and the need for the payment of the balance examined in June or July, after the actual closing balance for the 1945-46 is known. The Finance Deptt. have held the view that the first payment itself ~~after~~ should be made ~~paid~~ after ascertaining the closing balance. This point is being further considered in consultation with Finance ~~Deptt~~. A decision on the question may be awaited.

deleting the credit for a Govt. subsidy for

306530 d.a.
113460
319990
184805
135185

L.O. till 22/4

21/3.

21.3.46

21/3/46

The Finance Dept. have noted that the payment of a subsidy to cover two-thirds of the deficit can be paid in April only in the case of Dt. Boards which cannot carry on the administration of elementary schools ~~during the months~~ (till June) without a subsidy. In the case of the Dt. Board Bhimlipur ~~the~~ a deficit in the E.E. Fund account will appear only late in the year 1946-47 (July or August). In the circumstances orders may now be passed on the budget leaving a deficit & the question of payment of subsidy considered in June after ascertaining the closing balance for 1945-46.

~~A draft order is submitted for appl.~~ 2. With reference to the note of the Finance Dept. at X on p 6 ante it is submitted that the large deficit in the E.E. Fund account is brought about by the grant of

4.4.46

8

of dearness allowance to teachers. The income in the fund is more or less stationary. The rate of Edn. tax is now 12 pies. It cannot be increased beyond 12 pies as the Dt. Board is ~~not~~ not a well-to-do one. The deficit will continue for some years ~~till~~ so long as the Board is under an obligation to grant dearness allowance to teachers. The deficit for 1946-47 has been reduced from Rs 3,19,990 to Rs 1,84,805 on account of the transfer of a portion of the arrear toll compensation grant to the E.E. fund.

3. A draft order is submitted for appl.

6-4-46

6/4/46

8/4/46

Z

A

Fin.
See note at X on p. 6 ante.

E.4 P.H. w.o. 8555 B2/46-1
8-4-46

19884 EA

SECRETARY TO GOVERNMENT
9 APR 1946
FINANCE DEPARTMENT

Fin (Exp. B)

(Previous Fin. note on pp 5-6 above)

Please see Edn. H. notes in para 2 on pp 7-8 above with reference to the suggestion made by this dept. at X on p 6 above. They have stated that it is not possible to increase the rate of education tax levied in the area of the Chingleput Dt. Bd. beyond 12 pies, which is the existing rate.

In the Case of the Coimbatore Dt. Bd. this dept. have recently suggested that the rate of edn. tax may be raised from 14 to 15 pies in the rupee of land revenue in order to minimise the deficit in the Elementary Education account ~~and argued that there was no reason to the question being made dependent on what amounts will be realised from the pie of tax~~ please see the extracts of notes at (I).

Z above

(I)

removed

p. 2

Finance may ~~therefore~~ suggest that the rate of education tax in this case also may be increased from 12 pies to say 14 pies. ~~in the area of the Chingleput Dt. Board~~. A, may see.

15.4.46

15.4.46

15.4.46

DWD
16-4-46

F.P.H.

Dvo

estimated
The deficit in E.E. Fund for 46-7 is Rs 1.85 lakhs

A above

(It is learnt that the income from a pie of tax is Rs 17000)

Fin. No. 19884 EB1
16-4-46.

21153

9

EST. 44 Dept.

Please see note on p. in the [illegible] file. A decision on the question raised in that file may be awaited.

22.4.46

23/4/46

Ref. to L.A.

From the P.D.B. Chingleput, Roc. No. 13001-45-C1, dated 19-5-1946.

The P.D.B., Chingleput, reports that there are not sufficient funds in the E.E. ~~Acct.~~ account and requests that a subsidy should be paid from provl. funds towards the grant of D.A. to teachers. Orders on the E.E. Budget for 1946-47 have been held over pending a decision on the question of enhancement of the rate of education tax. According to the principles laid down in this dept. and accepted in circulation the rate of education tax can be utmost raised to 12 pies ~~at the utmost~~ in this Dt. The tax has already been raised to this level. The Fin. department have questioned the principles adopted by this dept. and have suggested a higher rate of tax in all the districts. In the case of Chingleput they have proposed an enhancement of tax to 14 pies. The file dealing with the general question of education tax has been sent to L.A. for remarks. L.A. is being reminded. The question of ordering an increase in the rate of education tax in the present case depends on the decision to be reached on the main file

(In the file relating to the Coimbatore Dt. Bd.)

8 ante

2. ~~The main question is~~. In the meanwhile it appears desirable to provide funds for the Dt. Bd. to enable it to disburse the salaries of teachers regularly. On page 5 ante, L.A. Dept. have noted that a sum of Rs. 1,35,185/- can be transferred to the Ele. Edn. Fund from out of the arrear toll compensation grant payable ~~due~~ to the Dt. Bd. for 1946-47. Orders regarding the disbursement of the grant have been issued in L.A. The P.D.B. may first be asked to claim the grant and transfer to the E.E. Fund a sum of Rs. 1,35,185/- from out of the grant. A draft memo. is submitted. After issue the file may lie over till the general file referred to in para 1 above returns from L.A.

(K)

6.6.46

Issued — See p. 5 CF

5.6.46

6/6/46

6.6.46

It has since been decided in the general file that no enhancement of education tax should be ordered now in view of the heavy burden on land tax. In the circumstances the proposal in this file to raise the education tax from 12 pies to 14 pies may be dropped.

p 8 ante
3.7.46

2 In the notes on p 7 ante the view was expressed that orders might be passed on the budget leaving a deficit. The question as to how the deficit should be avoided was reserved for consideration after ascertaining the closing balance for 1945-46. The P.D.B. has recently reported that the Elementary Education Fund Account closed with a balance of Rs 9447/-0. and against this, there is a liability of Rs 11825 to be met. The deficit of Rs 1,84,805/-0 originally anticipated (with a nil opening balance) will be increased to Rs 1,87,183/-0. The intention was to sanction a subsidy to cover two thirds of the deficit now and to devise means for meeting the remaining deficit, later. In view of this it is for orders whether a subsidy of Rs 1.25 lakhs may now be sanctioned.

p49 CF.

184805
+ 11825
− 9447
187,183

p 6 ante

49
3.7.46

3 The file may be sent to Finance for remarks. [The draft order already put up will be revised after the return of the file from Fin]

11825
9447
2378

2.7.46

2.7.46

3/7/46

3.7.46

E&PH No 8555 B2-6
3.7.46
37006 EB.

Finance.

Fin (Exp. B)

ASST. SECRETARY TO GOVERNMENT
4 - JUL 1946
FINANCE DEPARTMENT

(Last Finance note on p 8 above)

Please see the notes of E&H. on pp 9-10 above.

E&P.H. propose that:

(1) the rate of education tax levied in the area of the Chingleput Dt Bd. need not be increased from 12 to 14 pies as suggested by this Deptt; and

Para 1, p 10 above

(2) that a subsidy of Rs 1.25 lakhs may be granted to the Dt. Bd. towards the cost of dearness allowance to the staff in 1946-7.

para 2, p 10 above

2 Item (1) above. In the case relating to the ~~Chingleput Dt Bd~~. Coimbatore Dt. Bd. wherein the general question of enhancement of the rate of education tax was raised, it has been decided in circulation that no increase should be ordered now in view of the existing heavy burden of land tax. In the circumstances, this deptt may agree that the rate of education tax in this case need not be raised from 12 to 14 pies.

(Separate file)

14.7.46
15.7.46

3 Item (2) above. The actual closing balance in the E.E. Fund for the year 1945-6 was Rs 9447/- Strictly speaking this amount should be refunded to the Govt as it forms part of the total subsidy of Rs 2,49,300 given by the Govt to the Dt. Board last year. The refund need not, however, be insisted on as the Dt Bd. has an uncleared liability of Rs 11825 of last year and as a further subsidy has to be sanctioned to cover the anticipated deficit in the current year.

A on p 49 CF.

Advance Subsidy (cf para 1 of the note on p 5 above) Rs 1.83.000

(M) Rs 66300
249.300

p 49 CF.

After adjusting to the credit of

12

B2✓

the Ely. Edn. Fund a sum of Rs 135,185 out of the arrear toll compensation grant, ~~of~~ the E.E. Fund is expected to close with a deficit of Rs 187,183 at the end of the current year. It is now proposed to sanction an ~~ad~~ advance subsidy equivalent to 2/3 of the anticipated deficit viz Rs 1.25 lakhs. The proposal may be agreed to in Fin. (This is the practice usually followed in similar cases)

p.51 C.F.

p.10 above

306530
13460
319990
135185
184805
+2378
187183

paras 2, p10 above

14.7.46.
15.7.46

A further subsidy, if any required will be sanctioned later in the year after scrutiny of the R.E. of the E.E. Fund for the current year and after ascertaining whether it will not be possible for the Dt Bd. to make a ~~larger~~ further contribution from the General to the E.E. Fund.

*(It is usual to circulate cases involving large amounts of subsidies)

13.7.46.

H.P.M. may see

14.7.46 15.7.46

E&P.H.

ASST. SECRETARY TO GOVERNMENT
38566
16 JUL 1946
EDUCATION AND PUBLIC HEALTH DEPT.

Finance no 37006 EB-1
16.7.46

E&PH Dept-B2

A para has been added to the draft order sanctioning a subsidy of Rs 1.25 lakhs towards the cost of dearness allowance to the teachers in 1946-47.

para 4 of the draft order

The file may be circulated to H.M. (Edn.) and H.P.M. Notes from page 9 ante may be read

19.7.46.

19.7.46

19/7/46

22.7.46

SECRETARY, EDN. AND P.H. DEPT.
25 JUL 1946
GOVERNMENT OF MADRAS

24-7-46 H.M. (Edn)

SECRETARY, EDN. AND P.H. DEPT.
20 SEP 1946
GOVERNMENT OF MADRAS

The Bd may enhance its Ed cess
H.P.M.
20/9/46

13

The draft order has been revised and typed with refce. to the orders of H.P.M. The Board will derive an additional income of Rs 32,000 from the enhancement of the ~~rate~~ tax from 12 to 14 pies. The additional income in 1946-47 will be Rs 24000. The deficit anticipated at the end of 1946-47 will be reduced from Rs 62183 to Rs 38183. The Finance dept. may see before circulation to H.M. (Edn). L.A. may also see with refce to the note in the linked file.

21.9.46.

23/9/46

23.9.46

E&PH no 8555 B2-7
23.9.46
(with a l.f.)

Finance / L.A.

ASSISTANT SECRETARY
23 SEP 1946
Exp. A
FINANCE DEPARTMENT

51417

Fin. (Exp. A)

(Please see the previous Fin. note on pp. 8 & 10-12 above and the orders issued thereon.)

The draft order may be accepted and the case passed on to L.A.

24.9.46

Subject to the remarks below
24.9.46

A above

As a result of the anticipated additional income of Rs 24,000 for 1946-47, the deficit in the E.E. Fund at the end of the current year will be reduced from Rs 1,87,183 to Rs 1,63,183. The advance subsidy to be sanctioned may be limited to 2/3rds of Rs 1,63,183 or Rs 1,09,000 roundly.

P. 12 above

163183×2
3
326366
3
108788
or 1,09,000

L.A.

24.9.46

24.9.46

Fin. no 51417 (Exp A)
24.9.46.

E.P.H.

ASST. SECRETARY TO GOVERNMENT
56095
24 SEP 1946
EDUCATION AND PUBLIC HEALTH DEPT.

E&PH Dept. B2.

The file may be sent to L.A as originally marked on p13 ante.

CK
24.9.46.

OK
24/9/46 L.A.

24.9.46

E&PH no 8555 B2-8
24.9.46
(with a l.f).

L.A. Dept.

May be perused and returned to Edn. & P.H. Dept. ~~[illegible]~~. The Dt. Bd. should have been permitted to ~~deduct~~ adjust only Rs. 1,17,185 of the arrear toll compensation to the Ele. Edn. Fund with reference to this Dept's note on P. 9 N.F. of G.O. No. 444 L.A. dated 11-3-46. The linked file ~~has been~~ may be separated and retained in this Dept. for further action. The Edn. & P.H. Dept. may be requested to return after perusal G.O. No. 444 L.A. dated 11.3.46.

24/9/46

S.S.S.
24.9.46

Ⓐ G.O. will be released

Dp 24/9

L.A. no 24330-2C
24/9/46

LOCAL ADMINISTRATION DEPT.
24 SEP 1946
30678
SECRETARIAT, MADRAS

ASST. SECRETARY TO GOVERNMENT
SEP 1946
EDUCATION AND PUBLIC HEALTH DEPT.

EdPH Dept (B2)

The Finance Dept suggest that, in view of the anticipated additional income of Rs 24,000 which the Dt Board may derive from the proposed enhancement of education tax from fasli 1356, the subsidy of Rs 1.25 lakhs proposed to be sanctioned to the Board towards the payment of dearness allowance ~~[illegible]~~ may be reduced to Rs 1.09 lakhs. The suggestion of Finance may be accepted. The draft order has been suitably amended.

p13 ante.

27.9.46

2 The file may be circulated to H.Ms (Edn) and (L.A) with reference to the orders of H.P.M on p12 ante regarding the enhancement of education tax.

CK
26.9.46

26.9.46

OK
27/9/46

27.9.46

ISA
28.9.46

H.M (Edn)

H.M (L.A)

1/10/46

27/9/46

SECRETARY, EDN. AND P. H. DEPT.
7 - OCT 1946
GOVERNMENT OF MADRAS