

L And P # (1946) Department.

MS SERIES.

①

G.O. NO. 2296 Fdm

Dated 29. 11. 46

[Despatch Abstract.]

Subsidy. Dt. Bd --- Smith Kanam.  
 D. earnings Allowances to teachers -  
 Payment in 1946-47 Sanctioned

# Back Papers.

| G.O. | No. | Department. | Date. | G.O. | No. | Department. | Date. |
|------|-----|-------------|-------|------|-----|-------------|-------|
|      |     |             |       |      |     |             |       |

# Further Papers.

| G.O. | No. | Department. | Date. | G.O. | No. | Department. | Date. |
|------|-----|-------------|-------|------|-----|-------------|-------|
|      |     |             |       |      |     |             |       |

C.F. 32.

From (Name) Sri A. Lakshminarayana  
 Rao, B.A., B.L.,  
 Designation President, District  
 South Kanara,  
 Station Mangalore.



B2 ②

Madras.

Enclosures: L. Dis No. 12215-46 dated July 1946

Sir,

Sub:- Elementary Education Fund- District Board- Closing balance for 1945-46 - Information furnished.

Ref:- Government Memorandum No. 35611-B2-46-1-Edn. dated 4-7-1946.

The actual closing balance in the Elementary Education Fund account of this District Board on 31st March 1946 is Rs. 38063-4-10 which includes a balance of subsidy of Rs. 14102-5-0 out of Rs. 21,600/ drawn towards the cost of providing midday meals to the poor children in the areas selected for compulsory Elementary Education during the year 1945-46 as per G.O. No. Ms. 36 Edn. & P.H. dated 7-1-1946.

m.s. 13/7

Mansuradas  
 PRESIDENT.

16/7

38964  
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 20957  
 18106

54/19

③

Edn. & P.H. (B2) Dept.  
Memo. No. 38964 B2/46-3 ~~Edn. 7.31-8-46~~

Ref:- Letter from the P.D.B. South Kanara L.D. No. 12215/46  
7.16-7-46.

Sub:- Subsidy from provl. funds - Recovery of excess  
P.D.B. South Kanara payment.

A sum of Rs. 2,46,200/- was paid to the P.D.B.,  
South Kanara in 1945-46 towards the grants  
of dearness allowance to teachers anticipating  
a nil closing balance at the end of that year.  
It is observed from the President's letter read  
above that the E.E. Fund actually closed  
with a balance of Rs. 38,063/- on 31-3-46. The  
Govt. have already ordered for recovery of a  
sum of Rs. 20,922/- being the savings in the  
subsidy sanctioned for the schemes of Comp.  
ulsoy ele. edu and supply of midday meals  
in

2.8.9/46  
P.D.B. South Kanara  
Agent at P.D.B. South Kanara  
(plus)

in 1945-46 Deducting this amount the net  
 balance is Rs. 17141/- The Govt direct that  
 the excess subsidy equivalent to the net  
 balance be recovered from the Dt. Bd.  
 The President is requested to refund the amount (Rs 17141)  
 into the Treasury and report the fact to the Govt.  
 2. The President is also requested to report  
 whether it will not be possible for the Dt. Bd. to  
 carry on the administration of <sup>ele</sup> schools till  
 Feb 1947 without a subsidy from Govt. funds,  
 and if not, to report the deficit that may arise  
 in the <sup>acc</sup> account till Feb. 1947 with details of  
 receipts and expenditure for the period ending  
 28/2/46.

To, /  
 The P.D.B. South Kanara  
 The D.P.G.  
 The S.R.T. & L.F.A.  
 Para 1 of the draft  
 only)

122 / 2/1+  
 Memo. No. 38964 B2/46-4  
 Edu. & P.H. (B2) Deptt.  
 Edu. D. 7-10-46  
 Reg. Govt. memo. No. 38964 B2/46-3 Edu. D. 31-8-46.  
 Sub: Subsidy from Govt. funds - Recovery of excess  
 payment. P.D.B. South Kanara  
 The attention of the D.P.G. is invited  
 to para 2 of the Govt. memo. read above and  
 he is requested to forward to Govt. the report  
 information called for therein.  
 To, /  
 The P.D.B. South  
 Kanara.  
 D.P.G.  
 2/10  
 27/10/46

C.F. 32.

Department  
From (Name) Sri A. Lakshminarayana Rao,  
B. A., B.L.,  
Designation President, District Board  
South Kanara,  
Station Mangalore.

Received.....Registered.....  
To  
The Secretary to Government,  
Education and Public Health  
Department,  
M A D R A S.

Enclosures:

Roc. No. 20263-E11-45. dated 10 - 10 - 1946.

Sir,

Sub:- Allowances- Dearness Allowance- Arrears of- For the  
period from 1-7-44 to 31-12-44- Payment to Board Ele.  
School teachers- Utilization of the closing balance  
for 1945-46 - Sanction for- Requested.

Ref:- G. O. No. Ps. 1552 L.A., dated 19-9-46.

The Government have in their order No. Ps. 1552, L.A.,  
dated 19-9-46 permitted the municipal councils and local  
boards to pay dearness or war allowances as the case may be  
to all their employees other than the conservancy menials  
at the rates sanctioned in G.O. No. 1173 L.A., dated  
28-5-1945 with effect from 1st July 1944 instead of from  
1st January 1945 provided they can make the payments from  
their own funds without a grant from Government. As the  
Budget Estimate of the Elementary Education Fund for 1946-

P.T.O.

-2-

47 closes with a deficit of Rs. 2,33,730, vide G. O. Ms. No. 800 Edn dated 12-4-46, and as a sum of Rs. 52000/- is required for the payment of the Dearness allowance it is proposed to utilize Rs. 38,063/- being the closing balance of the Ele. Education Fund for 1945-46 for paying the arrears of Dearness Allowance in question and also to apply to the Government for grant for the balance amount required as a special case. (V)

2. I, therefore, request that the Government may be pleased to waive the recovery of Rs. 38,063/- ordered in their Memorandum No. 25747-B2/46-3 Edn, dated 6-8-46 and No. 38964-B2-46-3 Edn, dated 31-8-46 and to pay a grant for the balance amount required as a special case. The resolution of the Board in the matter will be furnished on 14-10-1946. f 3ant

ms. 11/10

PRESIDENT,  
DISTRICT BOARD, SOUTH KANARA.

Memorandum No. 38964 B2/46-5

Edn and P.H. [B.2.]

dd. 24/10/46 1946.

Letter from the P.D.B., South Kanara, No. 20263/45, dated 10.10.1946.

Grant of arrear dearness allowance to teachers.  
\*\*\*\*\*

The P.D.B., South Kanara, is informed that G.O. No. 1552 L.A., d. 19.9.46, authorises the district board to sanction arrear dearness allowance only if it has sufficient funds meeting the cost. It has been anticipated that the elementary education fund of the district board will close with a large deficit at the end of 1946-47. In the circumstances, the Board should not sanction the arrear dearness allowance to teachers.

The President should also refund the sum of Rs. 38063 ordered for recovery into the Treasury and report the fact to Government without further delay.

To the P.D.B. South  
Kanara.

OSM  
19/10/46

C.F. 32.

From (Name) Sri. A. Lakshminarayana Rao, To  
Designation B.A., B.L., President, District Board, The Secretary to Government,  
South Kanara District, Education & Public Health  
Station Mangalore Department, Madras.

Enclosures:

R.O.C. No. 20265 dated 31-10-1946

Sir,

Sub:- BUDGET ESTIMATE - 1946-47 - Elementary Education Fund - S.A. District Board - details of receipts and expenditure from 1-4-46 to 28-2-47 - furnished.  
Ref:- Government Memorandum No. 38964-B2-46-3-Edn/31-8-46.

With reference to para 2 of the Government Memorandum quoted above, I have to state that it will not be possible for the Board to carry on administration of Elementary schools till February 1947 without a subsidy from Provincial Funds. A statement showing the details of receipts and expenditure for the period from 1-4-46 to 28-2-47 is enclosed. From the statement, it will be seen that a deficit of Rs. 1,42,587-9-0 may arise in the Elementary Education Fund Account of this Board till February 1947.

2. In the circumstances, I request that necessary subsidy from Provincial Funds may kindly be sanctioned to this Board to wipe off the deficit in the Ele. Education Fund Account.

KB/31-10-46.

PRESIDENT.

STATEMENT SHOWING THE DETAILS OF RECEIPTS FROM 1-4-1946 to 28-2-1947.

| Heads of Receipts. | Actual re-  | Probable    | Total upto | Remarks. |
|--------------------|-------------|-------------|------------|----------|
|                    | ceipts from | receipts    | 28-2-47.   |          |
|                    | 1-4-46 to   | from 1-9-46 | 28-2-47.   |          |
|                    | 31-8-1946.  | to 28-2-47. |            |          |

Receipts - Ordinary.

|                                                  |           |            |            |                                             |
|--------------------------------------------------|-----------|------------|------------|---------------------------------------------|
| 1. Education tax ...                             | 75500-0-0 | 90600-0-0  | 166100-0-0 | 15.                                         |
| 2. School fees ...                               | 3207-14-3 | 3592-1-9   | 6800-0-0   |                                             |
| 3. Other receipts ...                            | 1080-2-9  | 419-13-3   | 1500-0-0   |                                             |
| 4. Government Grant:-                            |           |            |            |                                             |
| (1). Under Sec.37 of the Ele. Education Act..    | 72135-0-0 | ---        | 72135-0-0  |                                             |
| (2). Under the proviso to Sec.37 of the Act..    | 11740-0-0 | 140892-0-0 | 258302-0-0 | 42                                          |
| (3). For the introduction of Compulsory Ele.Edu. | ---       | 98473-0-0  | 98473-0-0  | 9                                           |
| (4). For the supply of Midday Meals ...          | ---       | 139700-0-0 | 139700-0-0 | 19                                          |
| 5. Contribution from the General Funds ...       | ---       | 40540-0-0  | 40540-0-0  | Adjustment is made only in March generally. |
| 6. Arrear Toll Compensation grant ...            | ---       | 75841-14-0 | 75841-14-0 |                                             |
| 7. Advances recovered...                         | 1041-15-0 | 8458-1-0   | 9500-0-0   |                                             |

Deduct.

|                               |            |             |             |
|-------------------------------|------------|-------------|-------------|
| Amount transferred to capital | ---        | 18430-0-0   | 18430-0-0   |
| Total ordinary                | 270375-0-0 | 580086-14-0 | 850461-14-0 |

CAPITAL.

|                                             |     |           |           |
|---------------------------------------------|-----|-----------|-----------|
| 1. Government grant ...                     | --- | 15400-0-0 | 15400-0-0 |
| 2. Add amount transferred from ordinary ... | --- | 18430-0-0 | 18430-0-0 |
| Total - Capital ...                         | --- | 33830-0-0 | 33830-0-0 |

|                                  |            |             |             |
|----------------------------------|------------|-------------|-------------|
| Grand total - Ordinary & Capital | 270375-0-0 | 613916-14-0 | 884291-14-0 |
|----------------------------------|------------|-------------|-------------|

S.K. District Board Office,  
Mangalore, dated 31-10-46.

KB/31-10-46.

Manohar  
PRESIDENT,  
DT. BOARD, SOUTH KANARA.

(P.T.O.)

STATEMENT SHOWING EXPENDITURE FROM 1-4-1946 to 28-2-1947.

| Heads of payments. | Actual expenditure from 1-4-46 to 31-8-46. | Probable expenditure from 1-9-46 to 28-2-47. | Total probable expenditure upto 28-2-1947. | Remarks. |
|--------------------|--------------------------------------------|----------------------------------------------|--------------------------------------------|----------|
|--------------------|--------------------------------------------|----------------------------------------------|--------------------------------------------|----------|

EXPENDITURE-ORDINARY.

1. Staff:-

(1). Salaries and allowances:-

|                                  |             |            |             |  |
|----------------------------------|-------------|------------|-------------|--|
| (a). Dt. Bd. Educational Officer | 1111-3-0    | 1912-14-0  | 3024-1-0    |  |
| (b). Masters                     | 318136-15-0 | 427310-0-0 | 745446-15-0 |  |
| (c). Clerks & Servants           | 676-15-0    | 762-0-0    | 1438-15-0   |  |

(2). Contribution to Provident Fund

|        |          |          |                                                     |
|--------|----------|----------|-----------------------------------------------------|
| 32-0-0 | 1600-0-0 | 1632-0-0 | 24368-0-0 is required for payment only in March 46. |
|--------|----------|----------|-----------------------------------------------------|

|                           |          |         |           |
|---------------------------|----------|---------|-----------|
| (3). Travelling allowance | 258-10-0 | 800-0-0 | 1058-10-0 |
| (4). Gratuity             | 156-0-0  | 344-0-0 | 500-0-0   |

2. Contingencies & Equipment:-

(1). Contingencies:-

|                  |           |           |            |
|------------------|-----------|-----------|------------|
| (a). House rent  | 8605-12-0 | 14905-0-0 | 23510-12-0 |
| (b). Other items | 22654-2-0 | 13254-0-0 | 35868-2-0  |

(2). Equipment:-

|                            |     |          |          |
|----------------------------|-----|----------|----------|
| (a). Furniture & apparatus | --- | 6000-0-0 | 6000-0-0 |
| (b). Library books & Maps  | --- | 2000-0-0 | 2000-0-0 |

|                           |            |            |            |
|---------------------------|------------|------------|------------|
| 3. Supply of midday meals | 13523-14-0 | 126176-2-0 | 139700-0-0 |
|---------------------------|------------|------------|------------|

|                         |          |           |           |
|-------------------------|----------|-----------|-----------|
| 4. Repairs to buildings | 1082-9-0 | 11417-7-0 | 12500-0-0 |
|-------------------------|----------|-----------|-----------|

|                                   |     |         |         |
|-----------------------------------|-----|---------|---------|
| 5. Contribution to Municipalities | --- | 200-0-0 | 200-0-0 |
|-----------------------------------|-----|---------|---------|

|                                       |          |     |          |
|---------------------------------------|----------|-----|----------|
| 6. Interest on and repayment of debts | 4870-0-0 | --- | 4870-0-0 |
|---------------------------------------|----------|-----|----------|

|                         |             |            |            |
|-------------------------|-------------|------------|------------|
| 7. Advances recoverable | 5428-14-0   | 9871-2-0   | 15300-0-0  |
| Total - ordinary...     | 376516-14-0 | 616532-9-0 | 993049-7-0 |

CAPITAL.

|                        |     |           |           |
|------------------------|-----|-----------|-----------|
| 1. Lands & buildings.. | --- | 18430-0-0 | 18430-0-0 |
|------------------------|-----|-----------|-----------|

|                                                 |     |           |           |
|-------------------------------------------------|-----|-----------|-----------|
| 2. Equipment for schools in Compulsory areas... | --- | 15400-0-0 | 15400-0-0 |
| Total - capital ...                             | --- | 33830-0-0 | 33830-0-0 |

|                                |             |            |             |
|--------------------------------|-------------|------------|-------------|
| Grand Total-ordinary & Capital | 376516-14-0 | 650362-9-0 | 1026879-7-0 |
|--------------------------------|-------------|------------|-------------|

|                 |     |     |             |
|-----------------|-----|-----|-------------|
| Closing balance | --- | --- | -142587-9-0 |
|-----------------|-----|-----|-------------|

S.K. District Board Office,  
Mangalore, dated 31-10-46.

KB/31-10-46.

MAHESHWAR  
PRESIDENT,  
DT. BOARD, SOUTH KANARA.

E and P.H.dept. B2

Abstract :- SUBSIDY - District Board - South Kanara.

Dearness allowance to teachers - Payment in 1946-47.

Sanctioned. From the South Kanara 2023/45, of 21.10.46  
ORDER : No. 2296 Dated 29.11.46

The Government sanction the payment in the current year of the District Board S. Kanara a subsidy of Rs. 95,000/- (Ninetyfive thousand) towards the grant of dearness allowance to teachers in elementary schools during 1946-47.

2. The A.G. is requested to place the amount at the disposal of the district board at an early date. The President should present the necessary bills at the treasury for obtaining payment of the amount or for getting it adjusted.

3. The expenditure will be debited to the appropriation under 37 Education - L. Primary - Grants to local bodies for primary education - A (Ordinary areas. (i) Excluding Post war Reconstruction. 4. Teaching - Voted in the B.E. for 1946-47.

The need for the payment of any further subsidy will be examined on receipt of the A.G. for 1946-47.

To the Special Officer  
District Board,  
South Kanara,  
The A.G. for Finance  
The Encl. for  
The Finance Dept.

26/11/46  
27/11/46  
21/12

4. Orders as to how the remaining deficit

should be met will be considered on receipt of revised estimates for 1946-47.

To the P.D.B.  
D.P.I.  
Exr. of L.F. Accts  
A.G. thro' Fin.

Edu. & P.H. (B2) Dept

Ref: C.No. 38964. From the P.D.B. South Kanara. L.D. No.

12215/46 of 16-7-1946

Subj: Ele. Edu. Fund - Wt. Bd. South Kanara - Deficit for 1946-47.

When passing orders on the Ele. Edu. Fund Budget of the Wt. Bd. South Kanara for 1946-47, it was estimated that there would be a deficit of Rs. 2.34 lakhs at the end of 1946-47. This deficit was arrived at anticipating a nil opening balance for 1946-47. The question as to how this deficit shd. be met was reserved for consideration after ascertaining the closing balance for 1945-46.

2. The P.D.B. now reports in his letter read above that the E.E. Fund opened with a balance of Rs. 38,063/- on 1-4-1946. Against this balance a recovery of Rs. 20,957/- has been ordered out of the subsidy paid for compulsory ele. edu. and supply of mid-day meals to poor children in 1945-46. The balance available will be about Rs. 17,000/- The deficit for 1946-47 will therefore be reduced to Rs. 2.16 lakhs. It appears that a subsidy to cover the two-thirds of this deficit shd. be paid now. The amount payable works out to Rs. 1.44 lakhs. The need for the payment of the balance may be examined in Feb. 1947 on receipt of the revised estimate.

3. The file may be sent to L.A. & Fin. for remarks. L.A. may be requested to say whether any addl. contribution may be available from the General funds to the E.E. Fund towards the deficit.

Edu. No. 38964 B2/46-1

24-7-46.

Finance No. 40692 E6-1

27-7-46

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L.A. Dykh

The P.E. of the South Kanara D.B. for 1946-47  
as revised by the Govt. closes with a balance  
of Rs 12865 under the Genl. Acct. and against  
the prescribed minimum balance of Rs 20,920.  
This closing balance has been arrived at without  
taking into account the annual 10% compensation  
of Rs 25,842 sanctioned in 1946-47. <sup>the</sup> Govt. D.B.

was asked to adjust the entire annual 10% compensation grant  
towards the deficit anticipated in the E.E. D.B.

As at the end of this year, it has been  
directed to make up the deficiency in the  
prescribed minimum balance in the  
Genl. Acct. by economy in expenditure.  
In the circumstances the D.B. cannot  
afford to increase its contribution to the  
E.E. Fund towards meeting the deficit.  
In that fund, one file may be returned  
to the Finance Dept. with the above remarks.

30/7/46 30.7.46 1/8/46

Fin (Exp. B) L.A. D. No. 23/43-1C 2.8.46

Please see the notes on 1-2 above.  
A total subsidy of Rs. 2,46,200 was sanctioned  
last year (1945-46) to the South Kanara D.B.  
to wipe off the anticipated deficit in its E.E.  
Fund Account. It is now reported that this year  
actually closed with a surplus of Rs. 38,063/- allowing  
for the recovery of excess subsidy drawn for compulsory  
education and midday meals scheme, the actual  
surplus may be Rs. 17,106/-. This represents the amount of subsidy which was paid in  
excess of actual requirements for 1945-46. It is refundable to Govt.  
Finance may advise that the P.D.B. may be asked  
to refund a sum of Rs 17,106/- at once to the Govt.



42147EB

1,73,000  
73,200  
2,46,200

38063  
17106

17106

The report on P.I. CF  
is only with reference  
to para 6 on P.32  
CF of V.

Col  
6.8.46  
Dud

Col  
6.8.46  
Dud

Col  
6.8.46  
Dud

Col  
6.8.46  
Dud

Col  
6.8.46  
Dud

Fin no 42147EB-7 8-8-46



44894

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The opening balance on 1-4-46, after the refund referred to in  
para 1 above is made by the District Board, will be 'Nil' and  
the deficit anticipated at the end of 1946-7 in the E.E. Fund  
account will be 2.34 lakhs. E.P.H. propose to sanction an  
advance subsidy equal to 2/3 of the deficit. (L.A. have noted  
that the General Funds of the District Board will not be able  
to make any additional contribution to the E.E. Fund).

It may be noted that the District Board has not asked  
for any advance subsidy. Finance may therefore suggest that  
the question of giving a subsidy may be considered later in the  
year with reference to the revised estimate for 1946-7 when a  
more reliable appreciation of the income and expenditure of the  
District Board (both General and Elementary Education Funds) could  
be made.

If, however, a subsidy should be sanctioned now, this  
Dept. may suggest that the President, D.B. be asked to  
justify the necessity for the same with reference to the  
income realised and the expenditure incurred so far during the  
current year.

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Dept on p. 3 of 8.0 (V) wherein a suggestion was made that a subsidy to cover two-thirds of the deficit anticipated shd be paid in April and the need for the payment of a further subsidy might be examined after the closing balance for 1945-46 is known. The Fin. Dept then insisted on the payment of the two-thirds subsidy after ascertaining the closing balance unless there was an urgent necessity to make payment even before that date. As it was.

anticipated that the Dt. Bd, South Kanara would have sufficient funds to carry on the administration for some portion of the year, orders were issued on the Budget leaving a deficit and asking the P.D.B. to report the closing balance for 1945-46. The Govt. themselves promised to devise means for wiping off the deficit without any request from the part of the Dt. Bd. It is not clear why Fin. now desire to postpone the payment of subsidy to

Feb. 1947. The deficit anticipated in the budget is as large as Rs 2.34 lakhs (i.e. one-fifth of the total expenditure) nearly. It may not be possible for the Dt. Bd. to carry on the administration of all schools till the end of Feb 1947. It is for orders whether a ref. shd. be made to the P.D.B. as desired by Fin or whether the Fin. Dept may be asked to agree to the payment of a subsidy on the basis of the figures now available.

It may be approved. 15/8/46 B. sec

84PHUD.38964B/40?

16.8.46

44803/B



82,46,200/-  
(p. 2, p. 3, p. 4) (V)  
part of (V)

p4 above

7 A 780/40

Free revised  
6 17/4/

2.34 lakhs  
p. 9 of 7 (V)

@ 2.34 x 2  
3  
please see below

20/8/46

Asu  
5  
5/8/46

and

p. 4 above

of p. 4 P 2  
the extract at p. 2

(12)

Finance (Exp.B).

The subsidy sanctioned last year to the South Kanara District Board was found to be in excess of actual requirements. It has been noticed that, in the case of some other District Boards also, a portion of the subsidy sanctioned last year was unnecessary. The suggestion of this Department in para 4 on p. 3 above was intended to avoid such excess payment.

In the present case, the E.P.H. press that as the deficit anticipated in 1946-7 is as large as Rs 2.34 lakhs, an advance subsidy equal to 2/3 of the anticipated deficit may be sanctioned even now without making a reference to the President, District Board, deducting therefrom the excess subsidy of Rs 17,106 paid in 1945-6. It is for consideration whether, in view of the fact that E.P.H. have stated that the gap between the monthly receipts and expenditure of the District Board amounts to Rs 48,000, the proposal of E.P.H. may be agreed to. That Dept. may be advised that the amount (Rs 1.56 lakhs minus .17 lakh = 1.39 lakhs) may be disbursed to the District Board in 6 monthly instalments.

Para 1 of E.P.H. note on page 3 above - 1945-6.

It is essential to avoid confusion in the accounts and for this purpose, the accounts relating to grants for each year should be treated separately and kept distinct and any adjustments necessary in respect of a year should not therefore ordinarily be left to be adjusted out of the grants payable for a subsequent year. This Department may therefore suggest that the District Board may be asked to refund to the Government a sum of Rs 17,106 due in respect of 1945-6 at once.

Para 2 of E.P.H. note on pages 3-4 above - 1946-7.

It is not correct to say that the Finance Department desired to postpone the payment of a subsidy for 1946-7. Advance subsidies are sanctioned by the Government to local bodies where necessary. Ordinarily the District Board should try to manage in the beginning months of a year without an advance subsidy from the Government either by diverting temporarily its other items of income or its balances in the general account. It is only when it is not possible for it to adopt any of the above expedients to meet

its commitments that Government should help the District Board by sanctioning an advance subsidy. It is only with reference to the above that this Department suggested that, inasmuch as the President District Board has not specifically asked for a subsidy, he might first be asked to justify the necessity for the grant of an advance subsidy with reference to the income realised and the expenditure incurred so far during the current year.

If the figures when received from the President, District Board, show that an advance subsidy is justified, an advance grant may be sanctioned by the Government to the extent necessary, then.

In the circumstances this Department may reiterate the suggestion already made in para 4 on page 3 above.



Fin No 44803 EB-1  
20-8-46

Edu. & P.H. (B) Dept.

The Fin. Deptt insist on the recovery of a sum equivalent to the <sup>opening</sup> balance ~~even now~~.

For orders whether a recovery shd. be made. The Fin. Deptt have noted that the question of a subsidy for this year can be taken up only if particulars regarding the deficit for 1946-47 are furnished by the President. For orders whether any reference shd. be made to the P.D.B.

A + B may be done - Put up / S

26.8.46 draft

21/8/46

21.8.46

A draft memo is submitted for approval with ref. to S above

Issued as memo No 38964 B2/46-3

20.8.46

C.No. 67262.

From the Pt. Dt. Bd. S. Kanara No. 20263dd. 31.10.46.

When orders were passed on the elementary education budget of the Dist. Bd. S. Kanara it was estimated that the fund would open with an <sup>and</sup> ~~annual~~ balance and closed with a deficit of 2.34 lakhs. The question of payment of a subsidy towards the deficit was reserved for consideration till the actual closing balance was known. When The President reported that the fund closed with a balance of 38063 on 31.3.46. This amount has been ordered for recovery from the district board in the following manner : --

- (1) Rs. 20922 <sup>from the</sup> savings in the subsidy paid for the scheme of compulsory education and supply of midday meals.
- (2) Rs. 17,141 <sup>from the</sup> excess subsidy paid for dearness allowance in 1945-46. [No report has been received as to the refund of the amount. The President has been reminded in the matter.] Thus the entire opening balance on 1.4.46 <sup>is</sup> ~~is~~ depleted.

2. When the question of payment of subsidy for dearness allowance this year was raised <sup>in July last</sup> the Finance department insisted on a statement being obtained from the President regarding the anticipated deficit for the year. The President now reports that a deficit of Rs. 1.43 lakhs will arise before Feb. 1947. (The deficit in March will be <sup>about</sup> Rs. 50,000). He requests that a subsidy to <sup>cover the deficit</sup> ~~recover~~ may be disbursed to the district board. For orders whether a subsidy to cover the entire deficit of Rs. 1.43 lakhs anticipated till February 1947 may now be ~~paid~~ paid to the district board.

3. Finance may see for remarks, before circulation.

61782  
13 NOV 1946  
E.P.H. 406. 38964 B2/46  
13.11.46.

13/11/46 Finance

Please see the previous fin. note on H. 5-6 above and the notes following.

Fin (Exp. 1)

8  
 The P. D. B. has reported that a deficit of Rs. 1.43 lakhs will arise before Feb. 1947 and that it will not be possible for the Dr. Bd. to carry on the administration without a subsidy from Provincial funds. In the circumstances this dept. may suggest that the amount of subsidy to be sanctioned now may be limited to  $\frac{2}{3}$  of the anticipated deficit viz. Rs. 95,000 and that the amount due to be refunded by the Dr. Bd. viz. Rs. 38,063 may be adjusted while paying the subsidy of Rs. 95,000 during the current year.

The question of paying/sanctioning any additional subsidy may be considered on receipt of the R.E. of the E.E. Fund for '46-7 where a more reliable assessment of the income and expenditure could be made.

DR  
 19.11.46.

Chis  
 19.11.46

DS.  
 22/11/46

Fms 61782 Expt  
 22.11.46  
 EDH



The President, Dist. Board, South Kanara has since reported that a sum of Rs 38,063/- has been refunded to Govt.

It is for orders whether the suggestions of Fin. A.S. may be agreed to. Subject is approved a drop in prices.

26/11/46

OSM  
 27/11/46

28/11/46

p 13 of  
 may be agreed to  
 28/11/46

p 11 of

11 of 11 of

$$\frac{2}{3} \times 1.43 = \frac{2.86}{3} = .95$$

Chis B exp. 7 above  
 19.11.46  
 22/11/46

Chis  
 19.11.46  
 22/11/46

E + P. H. Dept.