Closed by Supdt

Sectt. II-27—37,004—19-11-45.

Edn and P.H. **(194 6 ) Department.**

Ms. **SERIES.**

A

**G.O. No.** ~~636 Edn.~~

686

**Dated** 29.3.46.

37

Order on page 35 G

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**[Despatch Abstract.]**

Budget Estimate - 1946-1947 - E.E. Fund - Dt. Bd. S.Arcot - orders passed.

## Back Papers.

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

## Further Papers.

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

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OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.
R.P.NO.11-B.3/45-46, Dated 6---2-----1946.
£@£

Budget Estimate - Elementary Education Fund - 1946-47 - South Arcot District Board.

Ref: Letter D-26998-DB/45 dated 29-12-1945 of the President, District Board, South Arcot.

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

Submitted.

2. Marked variations between the Budget Estimate and revised estimates for 1945-46 and the need for the provision made under the several heads in the Budget Estimate for 1946-47 have been explained in the President's note accompanying the Budget.

8545

3. Revised Estimate 1945-46.

(i) Credit should be taken in the revised estimates for a subsidy of Rs.1,54,790 (Ordinary Rs.1,27,790 and capital Rs.27,000) towards the compulsory education scheme - Vide para 9 below.

(ii) The provision under "Books and Maps" ~~have~~ has been reduced from Rs.8,000 to Rs.4,000/. The Board may be advised to utilize in full the provision under this item in the revised estimate.

4. Budget Estimate 1946-47.

(i) The estimated receipt of Rs.3,51,330 under "Education Tax" is based onthe present rate of 10 pies in the rupee of land revenue. The Board has not raised the rate to 12 pies as directed in G.O.No.Ms.1831 Edn. dated 7-11-1945.

(ii) The amount of Rs.1,38,840 taken credit for as subsidy under section 37 of the Act is liable to revision on the basis of the education tax in force in 1940-41.

(iii) Credit taken for a loan of Rs.25,000 from Government may stand provisionally with reference to para 5 ~~xxxxx~~ (ii) below.

(iv) Credit should be taken for a Government grant of Rs. 2,66,880 towards the compulsory education scheme with reference to para 9 below.

5. 579 boys' schools and 85 Girls' Schools are held in rented buildings. About 131 buildings are reported to be in need of re- ~~xxxxx xx xx~~ pairs, improvements and whitewashing. Space for playground and garden is needed in 58 schools. Most of the higher elementary schools in new compulsory areas require additional accommodation. The accommodation provided for 17 girls schools is reported to be inadequate and unsuitable in all respects. The Board may be advised to rectify the defects in accommodation and to shift the schools to better buildings whereever possible.

(ii) The provision of Rs.12,000 under "Repairs to buildings" does not include repairs to ~~xx~~ rent-free buildings. The Board may be asked to utilise this provision in full on repairs and improvements to its own buildings. In page 4 of his note the President has outlined a building scheme for which he proposes to raise a loan of Rs.25,000 every year for the next five years. The President may be advised to work out the scheme in consultation with the Inspecting Officers ~~officers~~ and put it through expeditiously.

6. 17 girls' schools are in need of additional staff. The District Educational Officer reports that all the higher elementary boys' schools are seriously handicapped for want of adequate staff. The Board may be advised to utilise the provision made for the appointment of 50 additional teachers during 1946-47 in consultation

with

with the Inspecting Officers.

7. Equipment is reported to be poor in almost all girls' schools. Furniture and equipment are badly needed by 47 boys' schools. The higher elementary schools require suitable teaching aids and appliances with reference to the new syllabus and also copies of VIII standard English and Tamil text books for the teachers' use. As garden work is being neglected in most of the Board schools for want of the necessary garden implements, the Board may be requested to supply the implements to all schools. The provisions of Rs.3000/- under "Library Books and Maps" and Rs.4000/- under "Furniture and apparatus - Capital" in the Budget Estimate may be raised to Rs.4000 and Rs.5000/- respectively and the President required to utilise the amounts in full, in consultation with the inspecting officers.

8. It is reported that normal school work suffers much due to ~~to~~ frequent ~~charges~~ changes in staff, grant of leave and failure to post substitutes in leave vacancies. The general condition of the Board schools in the District requires all round improvement.

9. Compulsory Elementary Education Scheme:

Receipts and charges in respect of the compulsory Elementary education scheme are given in a separate statement but they have been omitted from the main estimates. A summary of the provision made for the scheme is given below:

115 infra

| Items of expenditure | Revised Estimate 1945-1946 | Budget Estimate 1946-47. |
|---|---|---|
| 1. Salaries of teachers | 30,110 | 40,800 |
| 2. Dearness Allowance | .. | 32,640 |
| 3. Clerks and servants | .. | 1,000 |
| 4. Contingencies: (a) House Rent | .. | 10,000 |
| ~~5.~~ (b) Miscellaneous | .. | 3,360 |
| 5. Midday meals | 97,680 | 1,79,080 |
| 6. Buildings - Capital | 10,000 | .. |
| 7. Equipment | 17,000 | .. |
| Total | Rs.1,54,790 | 2,66,880 |

(ii) Midday meals: The subsidy of Rs.1,95,360/- taken credit for under this head in the Budget Estimate for 1946-47 may be reduced to Rs.1,79,080 with reference to Govt. Memo.No.32083-A-5-Edn dated 1-9-1945 as it is payable only for eleven months in the year. In page 6 of his note the President has stated that the whole grant of Rs.97,680 may not be spent in the current year 1945-46 as the supply of midday meals has begun only recently in some centres and has not yet been extended to all the 'compulsion' centres. The advance subsidy of Rs.97,680 may therefore be adjusted with reference to actual expenditure for the current year.

for Director of Public Instruction.

9.2.46.

To

The Secretary to Department,
Education and Public Health Department.

RVR 8/2/-

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3, SBN (3) ~~88~~

C.F. 32 (a).

______ Department

From (Name) Sri.K.Sitarama Reddiar, B.A., B.L.,

Designation President, District Board,
South Arcot,

Station Cuddalore N.T.

Received ______ Registered ______

To

The Secretary to Government,
Education & Public Health Department,
Fort Saint George, Madras.
Through The Director of Public Instruction,
Madras.

Enclosures:

2 ~~copies of the~~
~~Budget estimate~~

D.1 No. 26998/D.B./45 dated 29 - 12 - 1945.

DIRECTOR OF PUBLIC INSTRUCTION
2-JAN 1946
MA
Rop 11 B3/45-46.

Sir,

Sub:- Education Elementary - South Arcot District Board, - Budget estimate 1946-47 and Revised estimate for 1945-46 - forwarded.

I have the honour to forward herewith the Budget estimate for the year 1946-47 and revised estimate for 1945-46 in duplicate relating to Elementary Education fund account of this Board, together with a copy of the note of the President, District Board there on and with a copy of District Board Resolution No.2 (Finance) dated 28-12-1945 approving the Budget estimate.

H 9 infra

H 17-22 infra

15 infra

R.S.Exd/-

President, District Board.
South Arcot.

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Proceedings of the District Board, South Arcot passed at its meeting held on 28th December 1945.

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2 (Finances).

Read the following:--

(1) Budget Estimate of the South Arcot District Board, both General and Elementary Education funds, for the year 1946-47 and revised estimate for 1945-46 with explanatory note ~~of~~ on the Budget.

(2) Proceedings dated 24-12-1945 of the Budget Committee thereon.

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The revised estimate for 1945-46 and the Budget Estimate for 1946-47 as framed by the President and explained in his note and scrutinized by the Committee are sanctioned.

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Sd.K.Sitarama Reddi,
President,

/True Extract/

K.L. Palani Swami.

R.R.29-12.Exd.

For President, District Board,
South Arcot.

Proceedings of the Budget Committee of the District Board, South Arcot passed at its meeting held in the District Board Hall, Cuddalore N.T., 3-30 P.M on Monday the 24th December 1945.

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Members present.--

1. Sri K.Sitarama Reddiar B.A.,B.L.,
   President,District Board,South Arcot.
2. " K.S.Venkatakrishna Reddiar
3. " J.Srinivasa Rao B.A.,
4. " G.Ratnasabapathi Mudaliar.
5. " R.Ramalingam Pillai,
6. " M.G.Parthasarathi Mudaliar.
7. " K.Kulasekara Doss,

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Read the following:--

(1) Budget Estimate of the South Arcot District Board General and Elementary Education funds for the year 1946-47 and the revised estimate for 1945-46.

(2) Resolution dated 29-9-1945 of the District Board at its urgent special meeting held on Saturday the 29th September 1945 forming the budget committee.

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The Budget Committee approves the budget as prepared by the President.

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Sd.K.Sitarama Reddi;
President.

/True copy/ K.L. Palaniswami

R.R.29-12.Exd

President,District Board,
South Arcot.

## Revised estimate-Elementary Education 1945-46-Summary.

| | Opening balance. | Receipts. | Expenditure. | Closing balance. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| Ordinary | 74365 | 1128961 | 1203290 | 36 |
| Capital. | - | 10000 | 10000 | - |

## 1946-47-Budget Estimate of the Elementary Education Fund-Summary.

| | Opening Balance. | Receipts. | Expenditure | Closing balance. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| Ordinary | 36 | 1101962 | 1217800 | -115802 |
| Capital. | - | 39000 | 39000 | - |

56308
978475
1034783
1058790
15000
1073790
-39000)

74355
1138967
9213326
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10000
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86

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-115802

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12
52
100

1·4·5

58
43
107
44

14
43

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# Budget estimate 1946-47 - Elementary Education fund - South Arcot District Board.

## Receipts.

| Actuals 1944-45. | Revised estimate 1945-46. | Heads. | Budget estimate 1946-47. |
|---|---|---|---|
| 84249 | 74365 | Opening balance. | 36 |
| 236850 | 308540 | 1. Education Tax. | 351330 |
| | .. | 5. School fees. ... ... | |
| 157 | 160 | 6. Endowments. ... ... | 160 |
| 1996 | 2000 | 8. Other Receipts.... ... | 2000 |
| | | 9. Government Grant. ... | |
| 132424 | 120434 | (1) Under section 37 of the Elementary Education Act. | 138840 |
| 382303 | 382632 | (2) Under proviso to Section 37 of the Act. | 382632 |
| | 52000/- | Government subsidy for payment of Dearness Allowance. | ~~1286~~ |
| 225198 | 57680/ | 10. Contribution from the General fund Account. | 57680 |
| | 215055 | Special contribution from General funds to make up the deficit. | 182320 |
| 115 | 460 | Advances - Recovered | 1000 |
| | | Deduct - Refunds. | -- |
| 965 | 10000 | " Appropriation to Capital. | 14000 |
| 978078. | 1128961 | Total. | 1101962. |
| | | Capital. | |
| | | Loan from Government ... | 25000 |
| | | Add | |
| 965 | 10000 | 6. Appropriation from Education Ordinary. | 14000 |
| 965 | 10000 | Total | 39000 |
| 979043 | 1138961 | Total Ordinary and Capital. | ~~1115962~~ 1140962 |
| 1063292 | 1213326 | Grand total including opening balance. | 1140998 |

52
78

272735

K.L. Palaniswami

R.R. 29-11. Exd

For President, District Board,
South Arcot.

## Expenditure.

| Actuals 1944-45 | Revised estimate 1945-46 | Heads. | Budget estimate 1946-47. |
|---|---|---|---|
| | | Ordinary. | |
| | | 1 Staff. | |
| ~~1320~~ 801 | 1320 | Salaries and allowances of the District Board Educational Officer. ... ... | 1400 |
| 99 | 250 | Dearness allowance. | 250 |
| 125 | 250 | Contribution for pension and leave allowance. | 300 |
| 99 | 400 | Travelling allowance of the District Board Educational Officer. | 500 |
| 7713 | 10800 | Clerks and servants (office). | 12000 |
| 604453 | 605870 | Salaries of Masters. | 624556 |
| 263914 | 460000 | Dearness allowance. | 442000 |
| 6448 | 6600 | Clerks and servants.(Schools). | 7000 |
| 33869 | 34000 | Contribution to provident fund. | 35000 |
| 1286 | 2000 | Travelling allowance of Masters. | 2000 |
| .. | .. | Stipend of teachers sent for training. ... ... | 500 |
| 742 | 500 | Gratuity. ... | 1000 |
| | | 2. Contingencies & Equipment. | |
| 31917 | 32500 | House rent. | 35000 |
| 28679 | 31000 | Other items. | 36000 |
| | | Furniture and apparatus. | |
| 72<br>137 | 4000 | Library books and Maps.<br>Other items. | 3000 |
| | - | 3 Prizes and scholarships. | 500 |
| 4258 | 10000 | 4 Repairs to buildings. | 12000 |
| 2772 | 2800 | 6. Interest on repayment of debt. | 2800 |
| 578 | 1000 | Advances recoverable. | 2000 |
| 987962 | 1203290 | Total ordinary charges. | 1217800 |
| | | Capital. | |
| 965 | 5000 | 1. Lands and Buildings. | 10000/- |
| | | do. (Loan amount). | 25000 |
| | 5000 | 2. Equipment. ~~Furniture~~ and apparatus. | 4000 |
| 965 | 10000 | Total Capital charges. | 39000 |
| 88927 ~~965~~ | 1213290 | Grand total. | 1256800 |
| 74365 | 36 | Closing balance. | -115802 |
| 1063292 | 1213326 | Grand total including closing balance. | 1140998 |

1223690
9256
6156
73872
83268
157140
12750
8078
5470
6548
25700
202128

- -

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(8)

Number of schools on the date of submission of the Budget. 795 against 802 last year

2. Number of schools proposed to be opened in the ensuing year. 5

3. Total number of ~~schools~~ 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 the number of teachers in each grade. 2060 against 2081 last year

| | Men. | Women. |
|---|---|---|
| Lower | 15-1/2-20 - | 20-1/2- 25 |
| Higher | 20-1/2-24-2/2-30 | 25-1/2-29-2/2-35 |
| Secondary. | 25-2/2-45. | 30-2/2-50 |

No.of teachers.

| | Men | Women. |
|---|---|---|
| Secondary. | 169 | 16 |
| Higher. | 1293 | 213 |
| Lower. | 285 | 36 |
| Prevocational Instructors. | 41 | 7 |
| | 1788 | 272 |

4. Number of additional teachers proposed to be employed in the existing schools. 50 teachers.

(1) Schools to be newly opened during the ensuing year and their scales of pay. 5. ~~[illegible]~~. five

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

No.

K.L. Palaniswami
for President, District Board,
South Arcot.

V.T.

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Budget estimate 1946-47-

Compulsory Educati

Receipts.

| Actuals 1944-45. | Revised estimate 1945-46. | Heads of Account. | Budget estimate 1946-47. |
|---|---|---|---|
| - | 30,110 | Subsidy from Government recurring. | 87,800 |
| | | Subsidy (Non-recurring) | - |
| - | 10,000 | For Buildings. | - |
| | 17,000 | Equipment Grant. | - |
| | 97,680 | Subsidy for Midday Meals. | 1,95,360 |
| - | 1,54,790 | | 2,83,160 |

Expendi

| Actuals 1944-45. | Revised estimate 1945-46. | Heads. | Budget estimate 1946-47. |
|---|---|---|---|
| - | 14,570 | s of Masters. | 40,800 |
| - | 200 | nd Servants. | 1,000 |
| - | 12,300 | s allowance. | 32,640 |
| - | 1,900 | ent. | 10,000 |
| | 1,140 | encies. | 3,360 |
| | 17,000 | re and apparatus. | |
| | 10,000 | and Buildings. | |
| | 97,680 | Meals. | 1,95,360 |
| - | 15,4790 | Total. | 2,83,160 |

Note:- The above figures relate to the 23 centres where compulsory education has been introduced. As specific instructions regarding the scope of extension of this scheme has not been received, no provision mfx for extension of this scheme is made.

Ch. Palaniswami.

President, District Board,
South Arcot.

V.r.

5110

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## Note of the President on the Budget estimate for 1946-47.

## Elementary Education Fund.

### Revised estimate for 1945-46.

### Receipts.

The estimated closing balance on 31-3-45 as per the budget approved by Government in their order G.O.No.818 Education dated 26-5-44 was Rs.2. But the actual closing balance on 31-3-45 which is the opening balance for 1945-46 was Rs74565. This is due to the fact that the actual opening balance on 1-4-44 was Rs.84,249 as against Rs.42,412 foreseen in the budget for 1944-45 and due to the non-spending of the entire provision made in the year 1944-45 under buildings and other items.

**Education Tax.** Government in their order No.Ms. 1831 Edn. dated 7-11-45 directed the District Board under Sub Section 2 of Section 35 of the Elementary Education Act to alter the rate of education tax from 10 pies to 12 pies in the rupee with effect from Fasli 1355. But the District Board in its resolution dated 8-12-45 have objected to the suggested increase. Intimation received from the District Collector on 20-11-45 about the probable receipts of education cess for 1945-46 refers to the rate at 10 pies only. Hence education tax has been taken credit of at 10 pies in the rupee.

### Other receipts-contributions and subsidy.

Besides Government grants under Elementary Education Act other main sources of receipts for the Elementary Education fund for the year 1945-46 are :-(1) Rs.2,72,735 being the contribution from the General funds of the District Board and (2) Government special subsidy of Rs 52000/- sanctioned in G.O.No.1831 dated 7-11-45. Ordinarily, for many years past, the District Board was making a contribution of Rs.57,680 only. To meet the extra burden imposed by payment of dearness allowance a total sum of Rs.2,72,735 was ordered by Government to be met from the General Funds (Rs.1,72,735 in G.O.No.776 Edn. dated 17-5-45 and Rs.100000 in G.O.No.1831 Edn. dated 7-11-45).

The receipts under the revised estimate for 1945-46 are in excess over the receipts under the budget estimate for 1945-46 to the extent of Rs.1,65,486 and this sum is mainly due to the increased contribution from General Funds (Rs.1,00,000) ordered in G.O.No.1831 dated 7-11-45 and to the special Government subsidy (Rs.52,000) referred to above.

### Expenditure. Salaries of masters.

The monthly cost under salaries of masters comes to about Rs.49,770 per mensem. For 6 months, it amounts to Rs.2,98,620. Amount already spent till September 1945 for 6 months was Rs.2,98,350. Total for the year comes to Rs.5,96,960. Including the provision made for leave allowance at 2½ and increments, the total amounts to Rs.6,05870.

### Clerks and servants.

Provision has been made for the employment of a Superintendent in the Section for 2 months with effect from 1-1-46. Pending orders from the Inspector of Local Boards for the creation of a Superintendent's post, the post of an Upper Division clerk is proposed to be created with effect from 1-1-46 which post, it has since been declared, can be created without any outside sanction.

Dearness allowance.

Government in their order G.O.No.1173 L.A. dated 28-5-45 have stated that dearness allowance at the enhanced rates Viz, Rs.16 and Rs.18 should be paid to the employees of the Board with effect from 1-1-1945. The order was received only in June 1945-46. The expenditure incurred this year (1945-46) for the payment of dearness allowance at enhanced rates for 2 months January and February 1945 is included in the provision of Rs.4,60,000.

Lands and Buildings-Capital.

The budget provision of Rs.10,000 for lands and buildings has been reduced to Rs.5000 as the progress of expenditure is very unpromising. This amount is proposed to be spent on the following works:-

1. Extension of the Board Boys School, Rettanai.
2. Construction of a weaving shed at Kandachipuram.
3. Construction of a thatched shed at Tittagudi for the Higher Elementary School.
4. Do. Do. at Vriddhachalam for the Girls' Higher Elementary school.
5. Do. Do. at Bhuvanagiri for the Higher Elementary School.
6. Do. Do. at Gingee Do. Do.
7. Do. Do. at Ulundurpet Do. D .
8. Do. Do. at Tiruvennanallur for both the Hindu Boys' and Girls' schools.
9. Reconstruction of the building at Arakandanallur for the Boys' school.

Wherever sheds to meet the demands of the introduction of compulsory scheme are proposed to be constructed the expenditure over and above the flat rate of Rs.1000 per shed of Government grant (under compulsory scheme will be met from out of this Rs.5000.

Closing balance.

The revised estimate is expected to close with a balance of Rs.36.

Budget Estimate for 1946-47.

Receipts.

Pending final orders of Government, Education tax has been taken credit of at 10 pies in the rupee.

Contribution from General Funds.

Against the usual contribution of Rs.57,680 a sum of Rs. 2,40,000 has been proposed to be contributed from General funds to meet the extra cost that may be required for payment of dearness allowance to Board school teachers for the budget year.

Loan from Government.

It is proposed to raise aloan of Rs.25,000 during the year 1946-47 for acquisition of lands and for the construction of two Higher Elementary school buildings, one at Kurinjipadi and the other at Nellikuppam. Hence credit for Rs.25,000 has been taken into account.

Expenditure. Salaries of Masters.

An additional provision of Rs.12,000 has been made for the appointment of 50 additional teachers especially in Higher Elementary schools and other schools situated in urban areas on the recommendation of the Inspecting Officers as the Inspecting officers and the General public frequently complain about inadequate staff.

Clerks and Servants-Office.

Provision has been made for the appointment of a Superintendent for the Elementary Education Section.

Stipend of teachers sent for training.

It is proposed to depute 2 teachers to undergo training in paper industry under G.O.No.1516 dated 25-9-45 and hence a provision of Rs.500 made under this head.

House rent.

There is a general demand for increased rate of rent from the house owners. Hence, an additional provision of Rs.9,500 has been made under this head.

Other items.

A total provision of Rs.36,000 has been made under this head as per details given hereunder.

| | | Rs. |
|---|---|---|
| Contingencies such as sweepers' wages etc, | .. | 11530 |
| Money Order Commission | .. | 5055 |
| Postage. | .. | 3915 ~~[illegible]~~ |
| Stationery | .. | 4500 |
| Wages of the conductresses | .. | 4900 |
| Allowance of the Do. | .. | 1500 |
| Special allowance of the Conductresses | .. | 2400 |
| Repairs to furniture | .. | 4000 |
| Forms. | .. | 2000 |
| | | 35000 |

A sum of Rs.36,000 has been provided for the budget year as against Rs.31,000 in the revised estimate for 1945-46. Th excess is due to provision being made for 12 months at increased rates of postage and stationery etc, (contingencies) as against a provision for 7 months only in the year 1045-46. Increased rates for postage and stationery allowed in the last year budget are continued this year also. A special allowance at Rs.2 per mensem for the Conductresses was sanctioned by the District Board in its Resolution No.15 dated 4-8-45 and for this special allowance also provision has been made.

Prizes and scholarships.

A provision of Rs.500 was made under this head in the budget estimate for 1945-46 for the purpose of awarding 2 prizes for boys and 2 prizes for girls who secure the largest number of marks in the E.S.L.C. Public examination. But, the sum could not be utilised for want of proper particulars as to the number of marks obtained by the pupils in the E.S.L.C. Public examination. This provision has been deleted in the revised budget but provided for in the budget estimate for 1946-47. Instructions have since been issued to Headmasters to note the number of marks obtained by each pupil from the next year onwards.

Repairs to buildings.

It is a known fact that many of the departmental buildings are in need of repairs and hence a provision of Rs.12,000 is made under this head.

Furniture and apparatus-Capital.

Furniture and apparatus-Capital.

It is proposed to supply scientific appliances, maps and other aids to higher elementary schools for which there has been a persistent cry from the Inspecting officers. Hence a provision of Rs.4,000 made under this head.

Lands and Buildings(Capital).

It is a notorious fact that most of the departmental buildings of Elementary schools are inadequate, not suitable and not in good state of repairs and most of the rented buildings are unsuitable for school purposes. The Director of Public Instruction, while submitting the budgets for 1944-45 and 1945-46 to Government has stressed on the desirability of securing suitable accommodation where there are no departmental buildings and for repairing the existing buildings.

Out of 795 Board schools, 115 only have buildings of their own. Even these departmental buildings do not command sufficient space to meet the increase in strength of pupils. Most of the Higher Elementary schools do not have buildings of their own and the rents paid for them are very heavy. Besides, these rented buildings are ill suited for school purposes. There has therefore arisen an imperative necessity to give additional accommodation to the existing departmental buildings and to construct new buildings wherever there are no departmental buildings. It is but fair that we should begin this programme of housing our schools--at least Higher Elementary schools-in buildings of our own. It is therefore proposed to launch on two programmes.

1. Extensions or improvements to the existing buildings and 2. construction of new buildings. The sum of Rs.10,000 provided for in the budget may be utilised for scheme No.1 and for scheme No.2, it is proposed to raise a loan of Rs.25,000 every year for the next five years to construct new buildings for higher elementary schools. This loan may be taken with necessary sanction from out of Railway cess funds or from Provincial funds with an undertaking to repay in equated annual payments.

A programme for the next 5 years will be drawn up for both the schemes referred to above and will be placed before the Board at its next meeting for its approval. Under Scheme II as there has been a keen felt want of suitable buildings for the Higher Elementary schools at Kurinjipadi and Nellikuppam which are at present housed in rented buildings it is proposed to acquire lands and to begin construction as the first phase of the programme.

Closing balance.

After making the above provisions, the budget closes with a deficit of Rs.1,15,804. This deficit is entirely due to the payment of dearness allowance to Elementary schoolmasters who number as many as 2300 including probationers. It is estimated that this item alone will cost Rs.4,42,000 for 1946-47. This district comes next to Malabar and Vizagapatam in the point of number of teachers and has therefore to incur an abnormally heavy expenditure under dearness allowance. In spite of the proposed munificent grant of Rs.2,40,000 from General funds, the budget has to close with a deficit balance of Rs.1,15,804 as stated above. It is therefore earnestly prayed that the Government will find its way to make a liberal contribution from provincial funds to meet at least this deficit.

Compulsory Elementary Education.

Figures relating to the introduction of compulsory education scheme and supply of midday meals are furnished separately as required in Government Memorandum No.53672-A-1 Education dated 26-11-45.

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Compulsory Education scheme.

Government in their order No. MS. 1224 Education dated 11-8-45 have undertaken to meet the cost of introducing compulsory Elementary education. They have stated that they will paysubsidy at the following rates:-

Pay of teachers at Rs.20 P.M. for each teacher plus dearness allowance at the usual rates. So far 150 teachers have been appointed and 20 more teachers may have to be appointed in the course of the year to meet the increased strength under the compulsory scheme. A provision of Rs.14,570 for the current year and Rs.40,000 for 1946-47 has been made.

Dearness allowance has also been worked out at Rs.16 P.M. for 170 teachers.

House rent has been calculated at Rs.5 per mensem for a class of 30 pupils. A sum of Rs.1900 may be required for 1945-46 and Rs.10000 for 1946-47 for taking up rented buildings in the following places:-

1. Varkalpattu
2. Karamnikuppam Boys
3. Vilamangalam
4. Kolianur Boys
5. Vikravandi
6. Ulundandarkoil
7. Bhuvanaigiri (Girls)
8. Kattumannarkoil Boys
9. Udayargudi Girls
10. Srimushnam Girls
11. Srimushnam Boys
12. Tittagudi Girls.
13. Koliyur
14. Pennadam Girls
15. Pennadam Boys
16. Tiruvennanallur A.D.
17. Kandachipuram Boys
18. Do. Girls
19. Avalurpet Boys
20. Gingee Higher
21. Chettipalayam Muhammadans
22. Sakkirapuram Girls
23. Ananthapuram Boys
24. Kaveripakkam
25. Murungapakkam
26. Valavanur Girls
27. Devapandalam
28. Chinnasalem
29. Avarapakkam Muhammadans
30. Kolianur Girls
31. Valavanur A.D.
32. Kolianur Girls

All these schools are in the 23 compulsory areas.

Contingencies. - At the rate of Re.1-8-0 per teacher per mensem figures have been worked out and a provision of Rs.1140 for 1945-46 and Rs.3360 for 1946-47 has been made.

Non-recurring. Government have stated that a subsidy of Rs.1000 will be paid for each shed constructed. It is proposed to construct sheds in the following 10 places where there is space available in the compounds of the existing departmental buildings during 1945-46 and hence credit for Rs.10,000 has been taken.

1. Gingee
2. Tiruvennanallur
3. Ulundurpet
4. Kandachipuram
5. Vriddhachalam Girls
6. Bhuvanagiri
7. Tittagudi
8. Gidangal A.D.
9. Pennadam
10. Kaveripakkam

Equipment.

Government have stated that an equipment grant of Rs.100 per teacher will be paid and credit of Rs.17,000 has been taken for the supply of one chair, one table, one black board and 5 planks for each teacher.

**Midday meals.**

Government have sanctioned a subsidy of Rs.97,680 in G.O.No. No.1891 Education dated 15-11-45 for providing midday meals to poor children for 6 months. It may however be mentioned that the whole grant of Rs.97,680 may not be spent in the current year as the supply of midday meals has begun only recently in some centres and is proposed to be made in other centres shortly.

South Arcot Dt. Board's Office,
Cuddalore N.T,
Dated the 24th December 1945.

K. Sitarama Reddi,
President.

R.H.Exd.

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List of untrained and uncertificated teachers who were exempted by the District Educational Officer for retention under the District Board.

----

Nil.

List of male teachers working in girls schools.

Only one secondary grade male teacher is working in the Board Girls School, Valavanur. For want of Secondary grade women teachers he could not be reverted to the Boys School.

List of inaccessible buildings.

Nil.

South Arcot Dt.Board's office,
Cuddalore N.T., 29-12-1945.

K.L. Palanisvami
For President, District Board,
South Arcot.

R.R.29-12.Exd.

## School Buildings.

| Taluk. | District Board Buildings. | | Rented Buildings. | | Rent free Buildings. | | |
|---|---|---|---|---|---|---|---|
| | Boys. Schools. | Girls Schools. | Boys. | Girls. | Boys | Girls | |
| 1. Cuddalore. | 15 | 2 | 125 | 15 | 1 | - | |
| 2. Chidambaram. | 9 | 2 | 86 | 12 | - | - | |
| 3. Vridhachalam. | 20 | 2 | 56 | 6 | 5 | - | |
| 4. Kallakurichi. | 11 | 3 | 59 | 4 | 2 | - | |
| 5. Tirukkoilur. | 18 | 4 | 90 | 14 | - | - | |
| 6. Villupuram. | 12 | 1 | 52 | 10 | 2 | - | |
| 7. Tindivanam. | 12 | - | 64 | 16 | 3 | - | |
| 8. Gingee. | 3 | 1 | 49 | 9 | - | - | |
| | 100 | 15 | 581 | 86 | 13 | - | 795 |

K. L. Palaniswami

For President, District Board,
South Arcot.

R.R.29-12.Exd.

Details for the revised estimate 1945-46.

| Names of Taluks. | No. of schools on the date of previous budget for 1945-46. | No. of schools on the date of previous budget for 1946-47. | Grades. Total No. of teachers. | Secondary. | Higher. | Lower. | Prevocational Instructors. | Salaries of Masters. | Peons. No. | Pay. | House rent. | Contingencies. Postage. | Stationery. | Fixed contingencies. | M.O. Commission. | Conductress wages. | Allowances. | Other items of repairs etc. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1. Cuddalore Taluk. | ~~333~~<br>142 | 141 | 333 | 20 | 247 | 63 | 3 | 48710 | 3 | 260 | 3150 | 324 | 355 | 1010 | 361 | 85 | | |
| 2. Chidambaram " | 95 | 95 | 233 | 27 | 172 | 29 | 5 | 35690 | 6 | 500 | 2290 | 198 | 234 | 760 | 256 | 25 | | |
| 3. Vriddhachalam " | 83 | 81 | 210 | 25 | 150 | 30 | 5 | 31310 | 4 | 340 | 1470 | 204 | 215 | 640 | 225 | | | |
| 4. Kallakurichi " | 72 | 72 | 205 | 22 | 143 | 33 | 7 | 2855 | 7 | 560 | 1330 | 170 | 210 | 610 | 182 | | | |
| 5. Tirukoilur " | 109 | 108 | 296 | 33 | 211 | 44 | 8 | 452 | 7 | 590 | 1930 | 295 | 306 | 1030 | 347 | | | |
| 6. Villupuram " | 66 | 66 | 171 | 11 | 129 | 28 | 3 | 2500 | 3 | 200 | 1870 | 193 | 210 | 545 | 215 | | | |
| 7. Tindivanam " | 81 | 79 | 186 | 13 | 138 | 30 | 5 | 2699 | 2 | 240 | 1240 | 172 | 180 | 450 | 190 | 25 | | |
| 8. Gingee " | 52 | 52 | 154 | 18 | 103 | 28 | 5 | 22910 | 3 | 210 | 1330 | 145 | 155 | 455 | 255 | 25 | | |
| 9. Girls ~~Schools~~ range. | 102 | 101 | 272 | 16 | 213 | 36 | 7 | 42870 | 5 | 460 | 2280 | 256 | 285 | 265 | 449 | 2290 | 800 | |
| Total. | 802 | 795 | 2060 | 185 | 1506 | 321 | 48 | 307520 | 40 | 3360 | 16890 | 1957 | 2150 | 5765 | 2480 | 2450 | 800 | 1300 |
| Add expenditure upto 30-9-1945. | | | | | | | | 298350 | | 3240 | 15610 | | | | 16902<br>14098 | | | |
| | | | | | | | | 605870 | | 6600 | 32500 | | | | 31000 | | | |

K.L. Palaniswami
For President, District Board,
South Arcot.

V.R.

## Details for the Budget estimate 1946 - 47.

| Names of Taluks. | Total No. of teachers on the date of budget. | No.of schools on the date of budget. | ~~No.of schools on the date of budget.~~ | Grade. Secondary. | Higher. | Lower. | Pre-vocational instructors. | Salaries of Masters. | Peons. No. | Pay. | House rent. | Contingencies. Postage. | Stationery. | Fixed contingencies. | M.O. Commission. | Conductress wages. | Allowance. | Other items of repairs scavenging fees etc. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1.Cuddalore Taluk. | 333 | 141 | | 20 | 247 | 63 | 3 | 960 | 3 | 600 | 6400 | 648 | 710 | 2020 | 722 | 170 | | |
| 2.Chidambaram." | 233 | 95 | | 27 | 172 | 29 | 5 | 72880 | 6 | 1000 | 4680 | 396 | 468 | 1520 | 512 | 50 | | |
| 3.Vriddhachalam" | 210 | 81 | | 25 | 150 | 30 | 5 | 63720 | 4 | 750 | 2940 | 408 | 430 | 1280 | 449 | | | |
| 4.Kallakurichi " | 205 | 72 | | 22 | 143 | 33 | 7 | 57700 | 7 | 1140 | 2660 | 339 | 420 | 1220 | 363 | | | |
| 5.Tirukoilur " | 296 | 108 | | 33 | 211 | 44 | 8 | 91380 | 7 | 1180 | 3860 | 590 | 612 | 2060 | 694 | | | |
| 6.Villupuram " | 171 | 66 | | 11 | 129 | 28 | 3 | 51000 | 3 | 510 | 3740 | 387 | 420 | 1090 | 429 | | | |
| 7.Tindivanam " | 186 | 79 | | 13 | 138 | 30 | 5 | 54780 | 2 | 480 | 2880 | 345 | 360 | 900 | 381 | 50 | | |
| 8.Gingee " | 154 | 52 | | 18 | 103 | 28 | 5 | 46920 | 3 | 420 | 3060 | 290 | 310 | 910 | 510 | 50 | | |
| 9.Girls Schools" | 272 | 101 | | 16 | 213 | 36 | 7 | 87210 ~~[illegible]310~~ | 5 | 920 | 4780 | 512 | 570 | 530 | 995 ~~895~~ | 4580 | | |
| Total. | 2060 | 795 | | 185 | 1506 | 321 | 48 | 6,24,550 | 40 | 7000 | 35000 | 3915 | 4300 | 11530 | 5055 | 4900 | 1500 | 4800 |

Rs.36000

K.L. Palaniswami
for President,District Board,
South Arcot.

V.r.

~~31~~ (17)

## Explanation for the difference in the number of schools.

| Schools closed. | | Schools opened. |
|---|---|---|
| **Cuddalore Taluk.** | 1. Edankondanpattu. | 1. Ma. Odayur. |
| **Vridhachalam Taluk.** | 2. Vaganjur A.D. | |
| | 3. Gopurapuram A.D. | |
| **Tirukkoilur Taluk.** | 4. Koovanur. | |
| **Tindivanam Taluk.** | 5. Nesal. | |
| | 6. Thiruchittambalam. | |
| | 7. Peravur A.D. | |
| **Girls Schools.** | 8. Naducuppam(Girls) | |

## Explanation for the difference in the number of posts under several schools.

**Cuddalore Taluk.**

| | |
|---|---|
| 1945-46 | 337 |
| 1946-47. | 333 |
| Difference. | 4 |

Posts abolished.

| | |
|---|---|
| Karunguli | 1 post |
| Edankondanpattu. | 2 " |
| Vallicheripalayam. | 1 " |
| Panapakkam | 1 " |
| Ayeecuppam. | 1 |
| | 6 " |

~~Add additional~~ posts created ~~Sanctioned~~.

| | |
|---|---|
| Alapakkam. | 1 |
| Kandrakottai. | 1 |
| | 2 |
| Net 4 | |

**Chidambaram Taluk.**

| | |
|---|---|
| 1945-46 | 238 |
| 1946-47. | 233 |
| Difference. | 5 |

Posts abolished.

| | |
|---|---|
| Bhuvanagiri | 1 post. |
| C.Mutlur. | 1 " |
| Thachakadu. | 1 " |
| Porto Novo. | 2 " |
| Kattumannarkoil. | 2 " |
| | 7 |

Posts created.

| | |
|---|---|
| Vallampadugai. | 1 |
| Nakkaravanthangudi. | 1 |
| Net. 5. | 2. |

**Vridhachalam Taluk.**

| | |
|---|---|
| 1945-46 | 219 |
| 1946-47 | 210 |
| Difference. | 9 |

Posts abolished.

| | |
|---|---|
| Vagaiyur A.D. | 1 Post. |
| Gopurapuram A.D. | 1 |
| Adari. | 1 |
| M.Parur. | 1 |
| Ko.Poovanur. | 1 |
| Kilimangalam. | 1 |
| Nallur. | 2 |
| Avinangudi | 1 |
| Total. | ~~10~~ 9 posts |
| ~~Add one post created at Seerpanandal.~~ | ~~1~~ |
| ~~Net.~~ | ~~9~~ |

**Kallakurichi Taluk.**

| | |
|---|---|
| 1945-46. ... | 205 |
| 1946-47 ... | 205 |

| | |
|---|---|
| Post abolished. | |
| Seerpanandal. | 1 post |
| Post created | |
| Kallakurichi Muh. | 1 post |

**Tirukkoilur taluk.**

| | |
|---|---|
| 1945-46 ... | 298 |
| 1946-47. | 296 |
| Difference. | 2 |

Posts abolished.

| | |
|---|---|
| Koovanur. | 2 posts. |
| Sendamangalam. | 1 post. |
| Koovadu | 1 post. |
| Periasevalai. | 1 |

Pto

**Posts created.**

| | |
|---|---|
| Edapalayam Muh. | 1. |
| Tiruvennainallur Muh. | 1. |
| Kallandal. | 1 |
| | 3 |

Net. 2.

**Villupuram Taluk.**

| | |
|---|---|
| 1945-46. | 173 |
| 1946-47. | 171 |
| Difference. | 2. |

**Posts abolished.**

| | |
|---|---|
| Kanai | 1 post. |
| Kandamangalam. | 1 " |
| Vikramandi. | 1 " |
| | 3 " |

Posts created.

| | |
|---|---|
| Pillur. | 1. |
| Net. | 2. |

**Tindivanam Taluk.**

| | |
|---|---|
| 1945-46. | 190 |
| 1946-47. | 186 |
| Difference. | 4 |

**Posts abolished.**

| | |
|---|---|
| Nesal. | 2 |
| Tiruchittambalam. | 2 |
| Peravur A.D. | 2 |
| Gidangal A.D. | 1 |
| | 7 |

**Posts created.**

| | |
|---|---|
| Thenpasar. ... | 1 |
| Kunimedu p Mixed. | 2 |
| | 3 |

**Gingee Taluk.**

| | |
|---|---|
| 1945-46. | 151. |
| 1946-47. | 154 |
| Difference. | 3 |
| Posts abolished | Nil. |

Posts created.

| | |
|---|---|
| Gingee. | 1 post |
| Thayanur | 1 " |
| Sethavarai | 1 " |
| | 3 " |

**Girls schools.**

| | |
|---|---|
| 1945-46 | 272 |
| 1946-47 | 272 |
| Difference | Nil. |

**Posts abolished.**

| | |
|---|---|
| Kunimedu girls. | 2 posts. |

**Posts created.**

| | |
|---|---|
| Nellicuppam girls | 1 post. |
| Ma.Odayur. | 1 post. |

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For President,Dt.Board,
South Arcot.

R.R.29-12.Exd.

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Marked variations in the Budget between the Budget Estimate for 1946-47 and the revised estimate for 1945-46.

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Vide note of the President on the Budget estimate of the Elementary Education funds for the year 1946-47 enclosed.

Repairs to buildings- No provision has been made for repairs to rent free buildings.

South Arcot Dt.Board Office,
Cuddalore N.T.,29-12-45.

For President,District Board,
South Arcot.

R.R.29-12.Exd.

38/29/3

1.4 (19) 35

Edn. D.P.I.(B2) dept.

Budget Estimate - 1946-47 etc. 8545 B2. from the D.P.I. R.P. dt. 11 B-3/45-46
Elementary Edn. Fund - of 6.2.46.
Dt. Board South Area - G.O. No. 686 Edn.d. 29/3/46
Orders passed.
NJ

p 11 f

The Govt. pass the following orders on 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 South ~~Tan~~ Area.

2. Revised Estimate - 1945-46

p3 NF

credit shd. be taken for the additional income of Rs 43500 that will be derived in 1945-46 (for nine months) from the enhancement of the rate of edn. tax ordered in G.O. 1831 Edn. of 7.11.45.

p9f (V)

3. Budget Estimate - 1946-47

(1) credit shd. be taken for the additional income of Rs 58000 that will be derived in 1946-47 from ~~education tax rate~~ the enhancement of the rate of edn. tax referred to in para 2 above.

p5 NF

(2) The contribution from the general funds shd. be reduced from Rs 2,40,000 to Rs 46279.

p8 NF

(3) The Dt. Board shd. get adjusted to the Elementary Edn. Fund the entire amount toll compensation grant [illegible] of Rs 2,08,023 payable to the Board in 1946-47.

(4) The credit taken for a sum of Rs 25000 under "Receipts - Capital" as loan from Govt. funds shd. be deleted. The Bd. is informed that he shd. separately apply for the loan required for the acquisition of sites and construction of buildings for schools.

p10 NF

(5) The expenditure proposed to be

more

met out of the loan of Rs 25000 shd. also be deleted

4. Compulsory elementary edn. The scheme of compulsory edn. introduced this year aims at bringing under instruction ultimately 9000 children. Of these 6000x children may have been enrolled in school this year. Provision for the education of these children will have to be made for a full year in 1946-47. Besides the 6000 children referred to above 1800⊗ children will be newly brought to school in 1946-47 in the compulsory area. The Govt. have decided ~~propose~~ to extend the scheme of compulsory edn. in 1946-47 to other villages in each Dt. The number of children in the villages to be selected ~~for~~ in South Arcot will be 10,800. Of these 7200⊗ children will be newly enrolled in 1946-47. Thus provision shd. be made for the education of 9000 children for nine months in 1946-47. The cost of the scheme will be as follows.-

} 5 NF

x two third of 9000.

⊗ one fifth of 9000.

⊗ two third of 10800.

1800
7200
9000

For 6000 children - 171⊗ teachers

| | Rs | |
|---|---|---|
| Pay at Rs 20 a month | 3420 | |
| D.A. at Rs 16 a month | 2736 | |
| Contingencies at Rs 1-8-0 a month | 256½ | Rs |
| Total | 6412½ | |
| For 12 months | | 76950 |
| Rent for school buildings | | 6000 |

⊗ at the rate of one teacher for 35 pupils

For 9000 children - 257 teachers

| | | |
|---|---|---|
| Pay | 5140 | |
| D.A. | 4112 | |
| Contingencies | 385½ | |
| Total | 9637½ | |
| For nine months | | 86738 |
| Rent for sch. buildings | | 6750 |
| Equipment | | 25700⊗ |
| | | 202138 |

⊗ at Rs 100 per teacher

or 2,02,140 in round figures

The provision made in the budget shd. be raised to

117650
867

to Rs 2,02,140. ~~[illegible]~~

5. Supply of midday meals. According to the scheme approved by Govt. the Board has to provide meals for 7444 children on each school day in the compulsory area in 1946-47. The Board may have to supply meals ~~for~~ to about 3700 children in the area to be newly selected for compulsory edn. in 1946-47. ~~Thus~~ The total cost of the scheme will be as follows.-

} 526 NF

| | |
|---|---|
| For 7444 children (12 months) | 179080 |
| For 3700 children (8 months) | 59200 |
| | 238280 |

The provision made in the budget shd. be raised to Rs 2,38,280.

202140
238280
4,40,420

A

6. The total cost of the scheme of compulsory edn. and supply of midday meals ~~is~~ works out to Rs 4,40,420. The Govt. consider that the rate of edn. tax levied in the area of the Dt. Bd. shd. be raised from 12 pies to 15 pies in the rupee of land revenue ~~with effect from 1-7 [illegible]~~ so as to cover at least a portion of the expenditure referred to above. Under sub-section (2) of section 35 of the Madras Elementary Edn. Act, 1920 H.E. the Governor of Madras directs the Dt. Bd. South Arcot to alter the rate of levy of edn. tax in its area from 50 per cent to 62½ per cent of the land cess with effect from fasli 1356. The President is requested to place the matter before the Dt. Board and to forward to Govt. within a month from the date of receipt of this ~~order~~ ~~a copy of~~ the resoln. of the Dt. Board resolving to levy edn. tax at the altered rate ~~of~~ with effect from fasli 1356. The Board may provisionally take

} 10 NF

~~38~~

take credit for the additional income of about Rs 7800 which ~~the Board~~ it may derive in 1946-47 from the enhancement of the rate of ed. tax.

A subsidy of Rs 3,62,420 will be payable from [illegible] fund towards the cost of the scheme of compulsory ed. & supply of midday meal.

M

440420
78000
3,62,420

7. An extract from the remarks of the D.E.O. in paras 5 to 8 of his endt. read above is forwarded to the ~~D.E.O.~~ P.D.B. for information and necessary action. ff 1-2 cf

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

The Govt. observe that there ~~will~~ may be a ~~net~~ surplus of Rs 43536 on 31.3.46 on account of the adjustment of the additional income due from the tax in 1945-46. To

27-3-46

A subsidy of Rs 52000 was paid to the Board in Govt. [illegible] 1831 Ed. of 7.11.45 anticipating a deficit. The Govt. direct that a subsidy equal to the actual surplus be recovered, if the surplus (~~actual closing balance on 31.3.46~~) be less than Rs 52000. If the closing balance exceed Rs 52,000 the Bd. ~~President~~ shd. refund the entire subsidy. The President is requested to make the necessary refund and report the fact to Govt. A deficit may arise in the E.E. fund account in 1946-47 on account of the refund. Orders as to how this deficit shd. be met will be issued separately on receipt of the President's report regarding the refund of subsidy.

19 NF

19 cf (V)

The P.D.B.
✓ S. Arcot (Vellore)
~~DO~~ D.E.O.
The Fin. Dept
The L.L. Dept
[illegible] 4.4.46

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

ff 5-6 infra

27/3/46

27.3.46

Annexure

gg

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Annexure

| Receipts | Rs | Charges | Rs |
|---|---|---|---|
| Opening balance as revised | 43536. | Ordinary | |
| Ordinary | | 1. Staff | |
| 1. Ed. tax | 4 87 330 | (1) Salaries & allowances | |
| 2. Endowment | 160 | (a) ~~Masters~~ ANEO | 2450 |
| 3. Other receipts | 2 000 | (b) Masters | 12,23690 |
| 4. Govt. grant | | (c) clerks & servants | 19000 |
| (1) under section 37 of the E.E. Act | 1,38,840 | (2) Contribution to Provident fund | 35000 |
| (2) under the proviso to section 37 of the Act | 3 82 632 | (3) Travelling allowances | 2000 |
| (3) for scheme of compulsory ed. & supply of midday meals | 3,36720 ~~3 62 420~~ | (4) Gratuity & stipends | 15.00 |
| 5 Contribution from general funds | 46279 | 2. Contingencies & Equipment | |
| 6. Arrear toll compensation grant | 2,08,023 | (1) Contingencies | |
| | | (a) House rent | 47750 |
| | | (b) Other items | 42550 |
| | | (2) Equipment | 3000 |
| | | 3. Supply of midday meals | 2,38,280 |
| | | 4. Prizes & Scholarships | 500 |

(21) 39

40

| | Rs |
|---|---|
| 7. Advances recovered | 1000 |
| Deduct Amount transferred to capital | 14000 |
| Total ordy | 15,88,984 |
| **Capital** | |
| For grants | 25700 |
| Amount transferred from ordy | 14000 |
| Total capl. | 39700 |
| Total ordy & capl. | 16,28,684 |
| Grand total including opening balance | 16,72,220 |

OBM 27/3/46

27.3.46

⊗ includes Rs 1,57,140 for salaries & allowances to teachers in schools in compulsory areas

* includes Rs 12750 for rent for school buildings in compulsory areas

@ includes Rs 6550 towards the contingent charges for schools in compulsory areas.

| | Rs |
|---|---|
| 5 Repairs to buildings | 12,000 |
| 6 Interest on & repayment of debts | 2800 |
| 7. Advances recoverable | 2000 |
| Total ordy | 16,32,520 |
| **Capital** | |
| 1. Land & buildings | 10,000 |
| 2. Equipment | |
| (1) for schools in compulsory areas | 25700 |
| (2) for schools in non-compulsory areas | 4000 |
| Total capl. | 39,700 |
| Total ordy & capl. | 16,72,220 |
| closing balance | Nil |

202140

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B2 (22) 41

C.F. 32 (*a*).

Local Administration Department

From (Name) Sri K.Sitarama Reddiar, B.A., B.L.,
Designation President, District Board, South Arcot,
Station Cuddalore N.T.

Received ........ Registered ........

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

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

Enclosures

Dl.No. 26998-DB-45 dated 13th April 1946.

20698

1354 (D)

D/37 CF

Sir,

Sub:-Education Elementary - South Arcot District Board - Budget estimate 1946-47 - Orders of Government - increase in the rate of education tax - resolution of the District Board - extension of time applied for.

---

Ref:-G.O.No.MS.686 Education dated 29-3-46.

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In para 6 of the above order, Government have stated that the rate of education tax be raised from 12 pies to 15 pies in the rupee of land revenue and wanted a resolution of the District Board to be forwarded within a month from the date of receipt of the order.

2. Two meetings of the District Board were held in the month of March 1946 one on 1-3-46 and the other on 28-3-46. It is considered that another meeting before the 5th May i.e. one month from the date of receipt of the order will

be -

42

be too early. So the next meeting is proposed to be held in the 3rd or 4th week of May 1946. I request that the Government may be pleased to grant time till the end of May 1946 for placing the subject before the District Board and communicating its decision.

President, District Board,
South Arcot.

R.R.13.4 d/

52/18/4

C. 20698.

Edu & P.H. Deptt (B2)

Memo 20698 B2/46-1 Edu dated 18-4-46

Ref:- Letter from the P.D.B. South Arcot. Dl. No 26998-DE/45 dated 13-4-46

Sub:- Enhancement of rate of Edu tax - Resolution of the Dt Bd South Arcot

The time asked for till the end of May 1946 by the P.D.B. South Arcot for submission of the resolution called for para 6 of G.O. 686 Edu Dt 29-3-46 is granted

18/4/46

p 1 ante

p 37 f (D)

p 37 (D)

To,
The P.D.B.
South Arcot.

16/4

17/4/46

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B2 43 (23)

C.F. 32.

Local Administration DEPARTMENT.

*Received* *Registered*

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

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

From (Name) Sri K. Sitarama Reddiar, B.A, B.L,

(Designation) President, District Board, South Arcot

Post Box ........, (Station) Cuddalore N.T

*Telegraphic Address* ........

To

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

27681

Dl. *No.* 26998/45 *dated* 20th May 1946.

Sir,

ENCLOSURES ........

SPARE COPIES ........

Sub:-Education-Elementary-South Arcot District Board-Budget Estimate -1946-47-orders of Government-increase in the rate of education tax-resolution of the Board-communicated.

Ref:-G.O.No.MS. 686 Education dated 29-3-46.

With reference to para 6 of the Government order, I enclose herein a copy of the District Board Resolution No.1(Elementary Education) dated 18-5-46 on the subject.

2. In the circumstances stated therein I request that the Government may be pleased to drop the proposal of enhancing the rate of education tax.

President, District Board.

R.H./21-5.P.Exd.

p 35 C.P (D)

p 37 C.F 7 (D)
pp1-2 supra

16,28,680
2,26,720
28,875
12,66,264

Extract from the Proceedings of the District Board, South Arcot passed at its meeting held on 18th May 46.

1(Elementary Education):- Read the following:-

pp 35-38 C.F (D)

(1) G.O.No.MS. 686 Education dated 29-3-46 passing following orders on the budget estimate of the Elementary Education funds of the Board for 1946-47.

"That the rate of education tax levied in the area of the District Board be raised from 12 pies to 15 pies in the rupee of land revenue so as to cover at least a portion of the expenditure on account of the introduction of compulsory education", and requesting the President, District Board, to place the matter before the District Board and to forward to Government within a month from the date of receipt of the order a copy of the resolution of the District Board resolving to levy education tax at the altered rate with effect from Fasli 1356.

16,22,520
15,7140
12,75
21,828
12,1780

(2)

44

(2) This office letter No.26998-45 dated 13-4-46 addressed to the Secretary to the Government of Madras, Education and Public Health Department, Madras requesting to grant time till the end of May 1946 for placing the subject before the District Board and communicating its decision.

(3) Government Memorandum No.20698-B2-46-1 Education dated 18-6-46 granting the time applied for.

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The Board seeing that the education cess during the last 4 years has been increased from 4½ pies to 12 pies in the rupee is clearly of opinion that any further increase in the cess, which throws the burden only on the agriculturists of this district who are already groaning under heavy taxtion, would seriously tell upon the economic condition of the Agriculturists. The Board does not see why a particular class alone should bear the burden of this taxation. The expenditure under Elementary Education having increased unduly by payment of dearness allowance at Government rates to as many as 2500 teachers would be a legitimate charge under State funds as the present conditions which have necessitated the payment of dearness allowance are a direct result of the War. The Board therefore requests the Government to meet the whole deficit under Elementary Education funds from State funds. The Board is therefore against the levy of the proposed additional taxation.

The present direction by the Government to increase the taxation by another 3 pies coming as it does immediately after the Board's refusal to increase the taxation from 10 pies to 12 pies in Fasli 1355 clearly proves that the Board has no deciding voice in the matter of taxation. The farce of the Local Boards' levying these taxes may be done away with and the power of taxation could as well be taken away from the local bodies by a suitable amendment of the Elementary Education Act and made to vest in the Government themselves.

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Sd. K. Sitarama Reddi,
President.

/True Extract/

R.H.Exd.

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74/19/7

E & P H Dept (B2)

ws (24)

Memo No 20698 B2-4 Edn d. 19.7.46.

El. Edn. - South Arcot Dt Board - enhancement of the rate of education tax.

Ref:- Letter from the P.D.B, South Arcot. D1 No 26998/ d 20.5.46

pp 3-4 C.F.

In the circumstances explained in the letter of the P.D.B, South Arcot read above, the President is informed that the Govt have decided to postpone the enhancement of the rate of education tax levied in the area of the Dt. Bd. from 12 pies to 15 pies in the Rupee of land revenue. ~~within area of the Dt. Bd~~

2 A subsidy to cover the entire cost (Rs 4,40,420) of the scheme of compulsory elementary education and the supply of mid-day meals for 1946-47 will be paid from the provincial funds to the Dt. Bd. against the subsidy of Rs 3,62,420 ~~as~~ originally promised in para 6 of G.O. 686 Edn. of 29.3.46.

A on p 37 of G.O. 686 Edn at (D) 29.3.46

M on p 38 of (D)

To The P.D.B,
South Arcot
D.P.D.

9.7.46.

9/7/46

6/7/46

No. 7.

Memo No. 38246 Edn dated 19.7.46

E.E. Fdn. South Arcot D. Board. Enhancement of the rate of education tax

Ref:- Letter from the P.D.B. South Arcot. Dis no. [illegible] d Apr 5 46

In the circumstances explained in the letter of the P.D.B. South Arcot read above, the President is informed that the Govt have decided to postpone the enhancement of the rate of education tax from 12 pies to 15 pies in the rupee of land revenue.

2. A subsidy to cover the entire cost (Rs 4,40,620) of the scheme of compulsory elementary education and the supply of mid-day meals for 1946-47 will be paid from the provincial funds against the subsidy of Rs 3,62,620 as originally proposed.

To The P.D.B.
South Arcot
D. P. I.

19/7

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C.F. 32.

Local Administration Department
From (Name) Sri K.Sitarama Reddiar, B.A., B.L.,
Designation President, District Board, South Arcot,
Station Cuddalore N.T.

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

B2 (28) (4)

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

Enclosures:

D12 No. 16399/DB of 46 dated July 1946.

Sir,

Sub:-Elementary Education fund - South Arcot District Board - closing balance for 1945-46.- reported.

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Ref:-Government Memorandum No.33611-B2/46 1 Education dated 4th July 1946.

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put up in earlier file
38246

The actual closing balance in the Elementary Education Account of this District Board on 31-3-46 was Rs.162249-10-1 inclusive of the unspent balance of Rs. 81338-3-4 ~~in~~ are the Government subsidy granted under compulsory education scheme for the appointment of additional teachers, houserent etc, provision of midday meals, supply of books and slates for poor children and for the construction of sheds and purchase of equipment. Details of the subsidies received from the Government are furnished in the Annexure.

K. Sitarama Reddiar

President, District Board,
South Arcot.

P.T.O.

2111
6280
73

38
512
14

Annexure.

Details of subsidies received from the Government under Compulsory Education Scheme.

| Purpose for which subsidy is sanctioned. | G.O. Sanctioning subsidy. | Amount. | Actual expenditure in 45-46. | Balance. |
|---|---|---|---|---|
| For new schools and appointment of additional teachers house rent etc. | G.O.No.2177 Edn., d/ 2-12-1945.<br>G.O.No.562 Edn., d/ 12-3-46. | 13140<br>22022<br>------<br>35162 | 25382-0-0 | 9780-0-0 |
| Construction of sheds and purchase of equipment. | G.O.No.583 Edn., d/ 15-3-46. | 5200 | 2927-0-0<br>9920-4-0<br>------------<br>~~x234xXxx~~<br>12847-4-0 | - 7647-4-0 |
| Provision of midday meals. | G.O.No.1891 Edn., d/ 13-11-1945. | 97680 | 28504-8-8 | 69175-7-4 |
| Purchase of books and slates for poor children | G.O.No.585 dated 15-3-1946. | 11000 | 970-0-0 | 10030-0-0 |
| Total. | | 1,49,042 | 67703-12-8 | 81338-3-4 |

69/25/7

(26)

E&PH Dept B2.

**Memo no. 38246 B2 Edn. 25-7-46**

**Ele. Edn. Fund – South Arcot Dt Board – closing balance for 1945-46 – Recovery of Subsidy.**

Ref:- letter from the P.D.B. South Arcot Dis No 16399/DB of 46 d July 1946

p1CF.

162249
81338
80911

p1CF

It is observed from the letter of the P.D.B South Arcot read above that there ~~is a~~ was net surplus of about Rs 81,000/-0 in the Ele. Edn. Fund account ~~for~~ at the end of 1945-46. The P.D.B is informed that according to the orders issued in para 8 of GO no 686 Edn d 29.3.46, the entire subsidy of Rs 52,000 sanctioned to the Dt Board in GO no 1831 Edn d 7.11.45 is refundable to Govt.

p38CF of (D)

p9CF of (Y)

Memo fair 30/85

2 The President is therefore requested to refund the entire subsidy of Rs 52,000/-0 sanctioned in GO no 1831 Edn d 7.11.45 into the treasury and report the fact to Govt.

To The P.D.B, South Arcot.
" The D.P.I
" The A.G
" The Examr of L.F.A.

23.7.46

24/7/46

p9CF (Y)

24/7/46

P.T.O.

2/

r/a pd

Note:— According to the statement forwarded by the P.D.B., South Arcot, there ~~is~~ was a net surplus of about Rs 81000/-0 in the Ele. Edn. Fund account ~~for~~ at the end of 1945-46. The Board may therefore be asked to refund the entire subsidy of Rs 52000/-0 sanctioned in GO No ~~1381~~ 1831 Edn. d 7.11.45 with reference to the orders in para 8 of GO No 686 Edn. d 29.3.46. The draft memo over leaf is for approval.

p1 CF.

p9 CF 9 (4)

p38 CF 9 (1)

2. If the recovery is effected as with reference to the orders in the draft, there may be a deficit of about Rs 14000/-0 in the Ele. Edn. Fund account for 1946-47. The question as to how the deficit should be met may be reserved for consideration after the receipt of the R.E. for 1946-47 in February 1947.

81000
-52000
-43000
-14000

23.7.46

24/7/46

24.7.46.

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(27) 51

C.F. 32 (a).

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

Local Administration Department

From (Name) Sri K. Sitarama Reddiar, B.A,B.L,
Designation President, District Board, South Arcot,
Station Cuddalore N.T

Received / Registered

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

Enclosures:

Dl. No. 16399-46 dated 3rd September 1946.

Sir,

Sub:-Education-Elementary-Rs.52000/- subsidy sanctioned in G.O.No.1831 Education dated 7-11-45-Refunded.

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Ref: Government Memorandum No.38246-B2-1 Education dated 25-7-46.

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p4 ante 52271

A sum of Rs.52,000/- ordered to be refunded was remitted into the Imperial Bank of India, Cuddalore O.T. on 23-8-1946.

K. Sitarama

President, District Board.

R.H./4-9.P.Exd.4

52

E & H Dept. B2.

The papers may now be filed with G.O. no 686 Edn. d 29.3.46.

(D)

14.9.46

14/9/46

14/9/46

(5-5-2)

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1

(28)

Edn. & H Dept. (B2)

Lr. 8545 B2. from the D.P.I. Rept. 1105-3/45-46 of 6.2.46

p 1 cf

Budget Estimate – 1946-47 – Elementary Edn. Fund – Dt. Board, South Arcot.

p 11 cf

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 South Arcot. The estimates are examined below.

2. The Govt. have sanctioned this year a scheme for the introduction of compulsory elementary edn. in selected villages in the dt. & of for the supply of midday meals to poor children attending elementary schools in the compulsory areas. The expenditure provided for in the budget (both in the RE & in the ~~budget~~ BE) to ~~cover~~ implement the scheme & the subsidy taken credit for from Govt. funds to cover the cost of the scheme are exhibited separately on p 15 of. The credits and debits relating to the scheme are examined in paras 7 and 8 below.

3. The budget on page 11 of records the normal transactions relating to the EE Fund. The receipts and charges ~~are~~ as shown in the subjoined statement below: —

|  | Budget Estimate 1945-46 as sanctioned by Govt. | Revised Estimate 1945-46 | Budget Estimate 1946-47 |
|---|---|---|---|
|  | Rs | Rs | Rs |
| Opening balance | 56,308 | 74365 | 36 |
| Receipts | 978475 | 1138961 | 1140962 |
| Total | 10 34 783 | 1213326 | 1140998 |
| Charges ordy | 10 58790 | 1203290 | 1217800 |
| capital | 15000 | 10 000 | 39 000 |
| Total | 1073790 | 1213290 | 1256800 |
| closing balance | -39007 | 36 | -115,802 |

p. 38 of Govt 7765/17.5.45 (Y)

p. 11 of

## 4. Revised Estimate - 1945-46

When orders were passed on the budget the rate of dearness allowance was fixed at Rs 10 per teacher per mensem. The rate was subsequently raised to Rs 16 a month from 1.1.45. The Board was put to an additional expenditure of Rs ~~2.84~~ two lakhs on this account in the current year. Provision has been made in the R.E. for the grant of the allowance at increased rates. With a view to enabling the Dt. Bd. to meet the extra cost

p. 3 of f. 18315/7.11.45 (V)

(1) the contribution from the general funds was raised by a lakh of rupees

(2) a subsidy of Rs 52,000 was paid from Provl. funds.

and (3) the rate of ed. tax was raised from 10 to 12 pies in the rupee of land revenue from 1.7.45 [the additional income to the Bd. in 1945-46 will be Rs 43500].

p. 19 (V)

Credit has been taken in the R.E. both for the additional contribution & for the Govt. subsidy. The

(29) 3

The Board has objected to the enhancement of the rate of ed. tax & has taken credit in the R.E. only for the income due from the tax at the rate of 10 pies. [A deficit has been avoided in the R.E. on account of the reduction in the expenditure by Rs 50,000] Orders have since been issued for the levy & collection of ed. tax at 12 pies & for the adjustment of the additional income due from the proceeds of the tax in the current year to the credit of the Dt. Bd. in the year itself. The R.E. ~~will~~ may close with a balance of Rs 43536. This is on the assumption that the additional income of Rs 43500 from

p. 37 of f. 32325/14.2.46 (M)

the ed. tax will be adjusted in 1945-46. As orders in this regard have been issued only on 5.3.46 the surplus is only a probable one.

p. 17 of (M)

## 5. Budget Estimate - 1946-47

(a) Receipts (a) Ed. tax The budget takes credit for an increased income from ed. tax even at the rate of 10 pies. As the rate of tax has been raised to 12 pies from 1.7.45 the Bd. will derive an additional income of Rs 58000 in 1946-47.

(b) Govt. contribution in respect of ed. tax The increased contribution is with reference to ~~the larger~~ income (Rs 308540) anticipated from the tax in 1945-46 [the enhancement of the rate from 10 to 12 pies will ~~not~~ ~~bring in~~ earn any additional subsidy]

(c) Contribution from the general fund Provision has been made for the payment of a contribution of Rs 1.82 lakhs ~~against the~~ in addition to usual contribution of Rs 57,000.

(d) Govt. grant under capital Credit

credit has been taken for a sum of Rs 25000 in the budget as loan from Govt. funds for the acquisition of land and construction of buildings for schools. The proposal shd have been ~~treated~~ considered as a Part II scheme for 1946-47. It is now too late to make any provision for the purpose in the budget (Govt). LA may be consulted whether the loan can be disbursed from the allotment* made in the "loans budget" & additional funds provided by reappropriation in due course.

* to meet demands of other ~~Loc~~ Bds.

(2) Changes (a) ordinary Provision has been made in the budget for the continuance of the dearness allowance to teachers at Govt. rates & for the appointment of 50 additional teachers in schools. The need for the provision proposed under the several heads is explained on pages 18-20 cf.

p 18 cf

(b) ~~during tat~~ capital There may be a necessity to delete ~~in respect~~ the provision for capital expenditure as noted in para 6 below.

6. Against the deficit of Rs 1,15,802 anticipated a sum of Rs 1,01,500 will be covered by the additional income from edn. tax not taken credit for in the budget. The balance of the deficit will be Rs 14,302. LA may be consulted whether the contribution from the general funds cannot be increased to cover the deficit of Rs 14,302. If not the Bd either be asked to delete the provision of Rs 14,000® for capital expenditure or be granted a subsidy to cover this deficit. The provision of Rs 25000 for acquisition of sites etc shd

® excluding the provision of Rs 25000

shd be met from the loan applied for. If no loan is sanctioned, either the provision shd be deleted or shd be met from the general funds.

7. Compulsory edn. (1) Revised Estimate 1945-46 The scheme of compulsory edn. introduced this year aims at bringing ultimately under instruction 9000 children. Of these two thirds (6000 children) may have been brought to school. The Board has appointed 150 additional teachers in the schools in the compulsory area. A subsidy of Rs 13140 has been paid towards the expenditure of Rs 57110 provided for. The need for the payment of the balance will be examined on receipt of the report called for from the D.D.I.

p 21 cf

p 15 cf

(2) Budget Estimate - 1946-47

Besides the 6000 children referred to in (1) above 1800 children will be enrolled newly in 1946-47. Further the Govt. propose to extend the scheme of compulsory edn to other villages in each Dt. in 1946-47. The number of children in the villages to be selected in South Arcot will be about 11100. Of these 7400 children (two thirds) will be brought to school in 1946-47. Thus provision shd be made for the education of 15200 children in 1946-47. The cost will be as follows.—

| | |
|---|---|
| For 6000 children enrolled in 1945-46 (12 months) | 84000 |
| For 9200 children to be enrolled in 1946-47 (nine months) | 96600 |
| Equipment | 26000 |
| | 206600 |

8. Supply of midday meals

(1) Revised Estimate - 1945-46 Under the scheme approved by Govt. the Bd has to supply meals for

6

7444 children on each school day. A subsidy of Rs 97680 has been paid towards the expenditure provided for in the R.E. The question of making any adjustment with reference to actual expenditure ~~will b~~ may be considered on receipt of the report called for from the D.B.

(2) Budget Estimate - 1946-47

Besides the 7444 children referred to in (1) above the Board ~~has~~ may have to supply meals to 3700 children in the areas to be selected for compulsion in 1946-47. The cost of providing meals for 11144 children in 1946-47 will be as follows:—

| | |
|---|---|
| For 7444 children (12 months) | 179080 |
| For 3700 children (8 months) | 59200 |
| | 238280 |

(3) Education tax has ~~been~~ recently been raised from 10 to 12 pies in the rupee of land revenue from 1.7.45. The question for consideration is whether the rate should be raised further. The income from a pie of tax according to the figures in the budget is Rs 35000. According to the R.E. the income is 31000. The tax may, ~~according to~~ following the general principle laid down, be raised to the maximum of 15 pies. [On a previous occasion the enhancement of the rate of tax to 14 pies alone was proposed as the income from a pie of tax was then estimated as Rs 29000.] The additional income from the tax will cover a portion of the expenditure on the scheme of compulsory edn and supply of midday meals. For orders whether the tax may be raised to 15 pies. It may be noted that the Board has protested against the recent enhancement & special effort had to be taken to implement the direction of Govt against the will of the D.B.

p.9 f (V)

p.11 f

p.6-7 NF (V)

May be raised to 15 pies.

This of course thinks will stand in the way of general progress

10 the.

our approval our

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B2 (31) 7

5. (b) The question arises whether any portion of the subsidy of Rs 52000 paid to the Board for the ~~curr~~ year towards the cost of dearness allowance should be recovered in view of the surplus balance of Rs 43536 anticipated. It may be noted that the surplus is only a probability and not a certainty. Hence it does not appear that the question of recovery can be pursued now.

11. The file may be sent to L.A. & Finance for remarks.

14.3.46

BM 14/3/46 S

15/3/46

L.A.

p.9 f (V)

p.3 ante.

E&M Dept No. 8545 B2/46-1 15/3/46.

LOCAL ADMINISTRATION DEPT.
15 MAR 1946
SECRETARIAT, MADRAS

L.A. Sectn (Bud II)

The note of the E & H. Sectn. from p.1 ante may be perused. Paras 4 (1), 5 (c), 5(d) & 6 of their note call for the following remarks:

2. Para 4 (1) of E & H. note on p.2 ante. With reference to G.O. No. 776 Edn dt 17.5.45 and No. 1831 Edn dt 7.11.45 the D.B. has to make a total contribution of Rs 272735 (Rs 172735 + 100000) to the Ely. Edn. Acct 1945-46. Credit has been taken for this contribution in the R.E. for 1945-46. The Gl. fund budget has also provided for the same amount in the R.E. for 1945-46. Of this contribution a sum of Rs 64712 only has to be met from the Gl. Acct. and the balance of Rs 208023 from the arrear toll compensation of an equal amount sanctioned to the D.B. in the current year. The D.B. has already drawn the entire arrear toll compensation grant to meet the deficit in the Ely. Edn. Acct. The contribution may therefore be exhibited as shown below:

| | |
|---|---|
| Contribution from the Gl. account | 64712 |
| Amount to be adjusted from the arrear toll compensation towards the deficit in the Ely. Edn. Acct. | 208023 |
| | 272735 |

7739 SA GR 16-3-46

(Y) (V)

172735
100000
272735

272735
208023
64712

Verified from E sec

3 Paras 5(c) & 6 of E & P.H. note on pp 3 & 4 ante. The contribution of Rs 240000 taken credit for in the B.E. for 1946-47 in the Ely. Edn. budget is the same as that provided in the Gl. fund budget of the Dt. Bd. for the year. The Ely. Edn. budget for 1946-47 as revised by the E & P.H. Dept. closes with a deficit of Rs 14302. E & P.H. want to know whether the contribution already provided for by the Dt. Bd. can be increased so as to avoid the anticipated deficit in the E.E. Acct. In view of this deficit this Dept. may agree that the contribution to the E.E. Acct. for 1946-47 may be increased from Rs 240000 to Rs 254300. Of ~~which~~ this, a sum of Rs 208023 may be met from the arrear roll compensation ~~of an equal amount~~ likely to be sanctioned in the next year and the balance of Rs. 46,277 from the Gl. Acct.

240000
14302
254302
208023
46277

4. Para 5(d) on pp 3 & 4 ante. The E & P.H. Dept. may consult the Fin. Dept. on the question raised in this para. It is now far too early to consider the question of sanctioning loan to this Dt. Bd. by reappropriation of funds!

5. With these remarks the file may be sent ~~sent returned~~ to the Fin. Dept. thro. E & P.H.

E & P.H / Finance

17.3.46.

P/88

Sup. L.A.
No 7789-1B/
17.3.46

~~E.S. of P.H. Dept~~

The file may be sent to the Finance Dept. u.s. for remarks as originally marked & with reference to para 4 of the L.A. note above.

15266*

E & P.H.L.O. 15266/B/46-1
21/3/1946

21/3/46 Finance

1.3.46

Fin (Exp. B)

The remarks of this dept. are called for on the two following proposals :-

1) Recovery of ~~the~~ a portion of the subsidy of Rs. 52,000/- sanctioned to the Dt. Bd. this year towards wiping off the deficit in its E.E. Fund account; and

2) enhancement of edn. tax levied in the Dt. Bd. area from 12 to 15 pies in the rupee of land revenue.

15651

Para 10 of E&PH note on p. 7 above

Para 9 on p. 6 above

E.P.H.

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

ASST. SECRETARY TO GOVERNMENT
21 MAR 1946
FINANCE DEPARTMENT

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8

cf. their note on p. 8 above & para 5(d) on pp 3-4 above

E.& P.H. have also asked for the views of this Dept. on the question of giving the South Arcot Dt. Board a loan of Rs 25,000 from Provincial funds for which the Board has taken credit in its budget for 1946-7.

p 9 cf. of (V)

psa 10 on p 7 above

2. Item (i) in para 1 above. A subsidy of Rs 52,000 was sanctioned to the Dt. Board in G.O. 1831 Edn., dated 7-11-45 towards payment of dearness allowance debitable to the E.E.Fund account. The R.E. for the current year is expected to close with a surplus of Rs 43,536. This sum is refundable to Government, as the subsidy towards payment of dearness allowance should be limited to the actual deficit. E.& P.H. propose that the question of recovering the subsidy need not be pursued now as the surplus is only a probability and not a certainty.

Para 3 of Fin. note on p. 8 n.f. of (V)

It may be pointed out that this Dept. originally advised against the grant of a subsidy to this Dt. Board as it appeared very probable that the deficit could be met by a contribution from the general funds of the Board, having regard to the various measures taken to augment the resources of local bodies. As E.& P.H. stated that the additional income and contribution from general funds would not be immediately available this Dept. agreed to the sanction of an advance subsidy of Rs 52,000, subject to adjustment later. As expected by this Dept., a bulk of this subsidy is found to be in excess of actual requirements ~~that strictly admissible~~. ~~If~~ E.& P.H. consider that the additional income of Rs 43,500 from increase of the education tax for 9 months in the current year ~~will~~ may not be adjusted in full in the current year. They may be requested to issue specific orders to the effect that the actual surplus at the end of 1945-6 ~~this additional income should be~~ should be utilised towards refunding to the Government in full or in part the subsidy of Rs 52,000 ~~43,536. (anticipated surplus according to R.E. 1945-6)~~ given in the current year.

(2) p. 9 n.f. of (V)

p 10 n.f. ibid.

Rs 43,536/-

cf psa 4 of E&PH note on p. 3 above

22.3.46.

p. 9 CF. of (V) Dud

Item (2) in para 1 above. E.& P.H. Dept. propose to raise the education tax, which was raised from 10 to 12 pies in the rupee of land revenue from 1-7-45, to 15 pies so as to cover a portion of the expenditure on schemes of compulsion and supply of midday meals - please see para 9 on p.6 above. This proposal may be accepted.

psa 9 on p 6 above

psa 2 of on p. 9 cf. of (V)

Dud

3. Loan of Rs 25,000 towards acquisition of land and construction of buildings for schools. Credit has been taken by the Dt. Board in its next year's budget for a loan of Rs 25,000 from Government for the purpose. No provision has however been included in the Provincial budget for 1946-7 towards this loan. The Dt. Board may therefore be asked to delete the credit taken in its budget and to apply in due course for a loan in 1946-7 when the question may be considered. If the loan is sanctioned in the course of next year, funds will have to be provided either from savings or by reappropriation.

4. The case may be returned to E.& P.H.

22/3/46.

22.3.46.

23.3.46

E.P.H.

Fin. No. 1585/46-1
23.3.46.

Edn. & L.A. Dept.

16207

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

p 8 ante

The ~~L.A.~~ Dept. have agreed to the payment of an additional contribution of Rs 14300 from the general funds to the Elementary Edn. fund ~~towards~~ to cover the ~~ordinary~~ deficit for 1946-47. The account will then close with a nil balance.

2. According to the calculations in paras 7 and 8 on pages 5-6 ante the cost of the scheme of compulsory edn. and supply of midday meals in 1946-47 works out to Rs 4,44,880. It is proposed to raise the rate of edn. tax levied in the area of the Dt. Board from ~~12~~ to 15 pies in the rupee of land revenue with effect from 1.7.46. The additional income from the tax in 1946-47 for nine months will be about Rs 78000. The cost of the scheme not covered by the additional income from the tax will have to be met by the payment of a subsidy from Govt. funds. The subsidy payable will be about Rs 3,66,880.

206 000
238 880
444880

p 6 ante

3×35000
×3/4

3. The file may be circulated

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(33)

for orders on the proposal to raise the rate of edn. tax from 12 to 15 pies. [Attention is solicited to the note ~~on~~ in para 9 on p 6 ante]

25.3.46

25/3/46 S

25/3/46 A1.

26/3.

26 MAR 1946
GOVERNMENT OF MADRAS

approved
26/3/46

A draft order is put up for approval.

28/3/46 S

29/3/46

27.3.46

[Issued as G.O. 686 Edn. d 29.3.46

A.

C. no 27681 B2/46 From the P.D.B., South Arcot Dt. D1. No 26998/45 d 20-5-46

pp 3-4 gg

**Tax - Education - Dt Board South Arcot - Enhancement of rate.**

para 6
pp 37 of 38 (I)

In passing orders on the Elementary Edn Fund budget of the Dt Board, South Arcot for 1946-47, the Govt directed an increase in the rate of education tax from 12 pies to 15 pies in the rupee of land revenue from 1.7.46 so as to cover atleast a portion of the expenditure on account of the introduction of Compulsory education. The President was asked to forward a resolution of the Dt Board levying the tax of the increased rate so as to enable the Govt to issue instructions to the Collector for Collecting the tax (at increased rate) The Dt Board has passed a resolution protesting against the enhancement of the rate of tax.

pp 3-4 CF

2 The policy of the Govt in the matter of enhancement of education tax in rural areas is briefly explained below:® The Dt. Boards which derive an income of over 2 lakhs of rupees from an anna of land cess, are considered ~~as~~ to be well to do districts. In the case of ~~the~~ districts which are not well to do the rate of education tax has been raised upto 12 pies. In the case of well to do districts the tax is raised to 14 pies if the ~~tax~~ income from a pie of tax is less than Rs 31,000/-0. If the income from a pie of tax is Rs 31000/-0 or more the rate is increased to 15 pies. Based on these broad principles the tax was raised to 15 pies in the case of South Arcot Dt Board as the income from ~~the~~ a pie of tax for that Board is Rs 35000/-0. Thus it will be seen that the tax has been increased only following certain definite principles and not in a haphazard manner.

® Rs 17000 from a pie of tax

para 9 pp 6 NF

These principles have been applied in a number of cases, recently in: Tirunelveli [illegible] the rate must be enhanced further. by

3 The question for consideration is whether action should not be taken to implement the orders of the Govt. Under Section 84 of the Elementary Edn. Act it is the Dt Board which should pass ~~the~~ a resolution ~~regard~~ regarding levy of tax and Govt can issue instructions regarding Collection of tax only after such a resolution

Co [illegible] Vol III
Book 17

At the question involved is one of policy

The resolution of the Dt. Board sets out that during the last 4 years, the education cess has been increased from 4 1/2 pies to 12 pies in the rupee. Recently, during 1945-1946 the cess had been raised from 10 pies to 12 pies. It seems therefore rather hard that the Board should again be asked to raise the cess from 12 pies to 15 pies. Apparently the shortage of funds for ~~elementary~~ education and the necessity for increasing the cess from 12 to 15 pies, is due to the payment of dearness allowance to 2500 teachers employed in the Dt. Board, Balasore is ~~due~~ owing to special and abnormal conditions and I ~~do not think~~ can understand the Board's hesitation to raise the ~~tax~~ cess to meet these special conditions. We know from the history of taxation all over the world, once a tax is levied or raised, it would be very difficult to ~~reduce~~ abolish it or bring it down again. I cannot say the Board is unreasonable in asking the Govt. to grant a subsidy to meet this special need. The Govt. may or may not be in a position to grant a subsidy but that is no reason why the Board should even be deprived of the right to ask for a subsidy. The attitude of the Board, in these circumstances, cannot be said to be either refractory or perverse. Action under sec 61 of the Local Boards Act is a drastic course. It should be held in reserve for ~~ex~~ cases of extreme necessity. It should not be invoked for carrying on the normal administration of a local body. Such ~~use~~ use (or abuse) of the section would create a sense of ~~dis~~ moral resistance and frustration ~~in the past~~ in the local body concerned and there are indications of such a feeling in the language of the resolution of this Board.

Moreover, I am not sure if ~~this is a case~~ sec 61 applies to the present case. The enabling clause is that the Board should have committed default in performing any duty imposed under ~~this~~ or any other Act. Is the raising of the cess from 12 to 15 pies, a duty imposed under ~~the~~ any Act? Is the direction of the Govt. to raise the cess in this manner something binding or obligatory on the Board? As regards the levy of property tax, the Govt. have taken power by legislation to impose a specified rate ~~on~~ on municipalities. No such power ~~has been~~ is vested in the Govt. as regards the levy of Education Cess. ~~If there is no such power, then the direction of the Govt. must~~ ~~If~~ The proper course for the Govt. is to carry out an amendment of the ~~Local Boards Act and the D. Municipalities +~~ Madras Elementary Education ~~public~~ Act to enable the Govt. to levy Education Cess at a specified rate.

Such action is not a new distinct. In an identical case relating to the levy of Education Cess, in the Coimbatore Dt. Board, ~~[illegible]~~ the Hon'ble the Minister for Education has noted as follows: "At present, the cry is that the land is being over burdened and I, for one, would not increase the burden on land. Certainly more money is necessary for the spread of education but to my mind, other avenues must be found rather than go on, increasing the burden on the land. I see that no case has been made out, to make an increase now."

8

These words, aptly, will ever speak for [illegible] to South Arcot.

In these circumstances, I strongly hold the view that action should not be taken in this case under Sec 61, of the M. L. B. Act.

DS
19/6

21 JUN 1946

The file may be recirculated to HM (Edn) w.r.t HM (LA)'s minute on pp 3-6 ante.

BM
21/6/46 $ B 22.6.

H.M (Edn)

c. 22/6/46

In view of the above note of H.M. L.A. ~~action may be~~ the matter may be postponed.

TSA
25.6.46

25 JUN 1946

The enhancement of the rate of edn. tax from 12 to 15 pies was ordered with a view to meeting a portion of the cost of the schemes of compulsory edn. and supply of midday meals and thereby reducing the Govt.'s liability by way of subsidy to the minimum. The postponement of the enhancement of ~~the~~ tax will have the effect of increasing the Govt.'s commitment. The file may, therefore, be circulated to H.P.M.

para 1 p 5 of (D)

BM
26/6/46 $ B 27.6.

25.6.46

8 JUL 1946

H.P.M. Yes. It may be postponed.
TP 5/7/46

c. 27/6/46

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38253 EB. CB B2 37

11 JUL 1946

A draft memo is submitted. Finance may see before issue.

CG
9.7.46

9/7/46

BM
10/7/46 $ B 10.7.

E&PH no. 20698 B2-3
10.7.46

Finance (Exp. B)

psa 6 of the notes ll 37-38 [illegible] (D)

While passing orders on the budget of the South Arcot Dt. Board for 1946-7 the Govt. ordered that the rate of edn. tax levied in the area of the Dt. Bd. should be increased from 12 to 15 pies in the rupee of land revenue. This was with a view to cover at least a portion of the cost of compulsory education and supply of midday meals. (The expenditure on the above schemes was estimated at Rs 4,40,420/- and the increase in the edn. tax was expected to fetch ~~an~~ add. income of Rs. 78,000/- for 1946-7). The S. Arcot Dt. Bd. has passed a resolution expressing itself against the levy of the increased tax. It has ~~therefore~~ been ordered in circulation that the increased levy of the tax may be postponed. The order in circulation from pages 3-6 above and the draft memo below may be accepted and the case returned to E&PH.

p 4 cf.

R.

12.7.46 12.7.46

13.7.46

15.7.46

E&PH.

Finance no. 38253 EB-1
15/7/46

16 JUL 1946

E&PH Dept B2. 38250

The draft memo may now issue.

CG
18.7.46

18/7/46

BM
18/7/46