closed.

Supt.

Sectt. II-27—37,004—13-11-45.

E&PH (1946) Department.

Ms SERIES.

1

G.O. No. 723
Edn

Dated 4.4.1946

(48) Order app 37-40 CF

[Despatch Abstract.]

Budget Estimate - 1946-47 - Elementary Education Fund - District Board, Salem - 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.

A 2

R.O.P. No.
21-B.3./45-46.

Office of the Director of Public Instruction,
Madras, Dated 6th February 1946.

SUBJECT:- Elementary Education Fund - Budget Estimate for 1946-47 - District Board, Salem.

9 FEB 1946

....

Submitted.

2. The Budget is explained by the President in his covering letter to the budget and in the note accompanying the budget.

3. Revised Estimate for 45-46. The credit taken under Government grant under section 37 of the Madras Elementary Education Act should be reduced to Rs. 85,200/- with reference to G.O. No. Ms. 889 Education dated 14-6-45.

8168

4. The credit taken under the Proviso to section 37 of the Act includes the grant under the following heads (1) Special subsidy for the expansion of elementary education, (2) Government grant to wipe off the deficit, (3) Subsidy for mid-day meals, (4) Grant for Compulsory Elementary Education and (5) Grant for payment of dearness allowance, credits under these heads shown separately. The credit taken under the proviso to section 37 of the Madras Elementary Education Act may be reduced to Rs. 2,62,167/- with reference to G.O. No. MS. 533, Education dated 10-4-45 and 594 Education dated 16-4-45.

5. In Government Memo No. 38269-A-1- dated 2-10-45, the President, District Board was asked to adjust a portion of the arrear compensation of Rs. 3,04,450/- sanctioned in G.O. No. 1048 L A. dated 11-5-45 to wipe off the deficit in 45-46. But it is reported by the President, in his covering letter to the budget, that credit has been taken for Rs. 3,54,760/- with reference to the Government memo referred to above. It is not clear how the President has taken credit for Rs.3,54,760/- while the arrear toll compensation sanctioned in G.O. No. 1048 L.A. dated 11-5-45 was only Rs. 3,04,450/-.

6. The total receipts under " Ordinary and Capital " have been wringly struck down. The correct total is Rs. 15,23,930/-.

7. Expenditure under " Ordinary " is in excess of the sanctioned budget. Sanction of Government is necessary for the increased expenditure.

8. Budget Estimate for 46-47-
The credit taken under Government grant under section 37 of the Madras Elementary Education Act is liable to revision with reference to the actual amount of education tax realised and adjusted to the fund during 1945-46.

9. As remarked in para 4 supra the credit taken under the proviso to section 37 of the Madras Elementary Education Act may be reduced to Rs. 2,62,167/-.

10. As ordered in Government Memo No. 53672-A.1. Education dated 26-11-45 separate information regarding the provision made under the several heads, both in the Revised Estimate for 45-46 and Budget Estimate for 46-47, in respect of the schemes of compulsory elementary education and of the supply of midday meals to school children has not been given. The President is being asked to furnish the particulars and will be submitted to Government on their receipt with the Director's remarks.

P.T.O

2

11. The expenditure under " Contingencies- Other items " includes a sum of Rs. 2,37, 820/-. for the expenditure on midday meals. This should be shown separately.

12. The accommodation provided for 210 boys' schools is inadequate and unsuitable in the case of 83 boys' schools. The accommodation is either inadequate or defective in 65 girls' schools. The management should rectify these defects.

13. 122 boys' schools and 19 girls' schools are in need of additional teachers.

14. 299 boys' schools and 73 girls' schools are in need of additional ~~teachers.~~ equipment

15. Leave salary and dearness allowance are paid.

For Director of Public Instruction, Madras.

To

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

AN/7/2/ S.R. 8/2

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3 (3)

DIRECTOR OF PUBLIC INSTRUCTION
P.R.I.B3/45
30 NOV 1945
MADRAS

Salem District Board.

BUDGET- Salem District Board- 1946-47- Elementary Education Fund- Submitted.

- -

DISTRICT BOARD'S OFFICE,
Salem, Dated 29th Nov. 1945.

ROC.G.1.Pdl.35-45.

From
Sri.K.A.NACHIAPPA GOUNDAR,
PRESIDENT, DISTRICT BOARD,
SALEM.

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

Through
The Director of Public Instruction, Madras.

SIR,

The Revised Budget Estimate for 1945-46 and the Budget Estimate for 1946-47 in the prescribed form relating to Elementary Education Funds of the Salem District Board together with a copy of Resolution No.60(458) dated 27th November 1945 of the Salem District Board sanctioning the Budget Estimates are herewith submitted in duplicate.

2. In framing the Revised Budget Estimate for 1945-46 and the Budget Estimate for 1946-47, credit is taken in 45-46 for the subsidy of Rs.3,54,760-0-0 with reference to Government Memo No. 38269-A1-Education-dated 2nd October 1945 and for Rs.2,25,260-0-0 due for each year as sanctioned in G.O.No.1284-Education dated 22nd August 1945 besides the subsidy due for each year under the Compulsory Elementary Education Scheme sanctioned in G.O.No.Ms. 1224-Education-dated 11th August 1945 and for the supply of midday meals to poor children as sanctioned in G.O.No.32083-A5-Education-dated 1st September 1945. Even after taking credit for these subsidies, it has not been found possible to make provision for the payment of Dearness Allowance to Elementary school staff in 1946-47 with the normal resources of the Elementary Education Fund of the District Board. Against the provision of Rs.6,27,050/- actually required for payment of Dearness Allowance in 1946-47, a sum of Rs.80,250-0-0 will be met out of the subsidy due for Dearness Allowance alone from Government under the Compulsory scheme. The balance of Rs.5,46,800-0-0 has therefore been taken credit in 1946-47 in anticipation of Government sanction as subsidy due from Government towards Dearness Allowance.

3. For utilising the subsidy of Rs.2,25,260-0-0 sanctioned for the expansion of Elementary Education, fresh proposals are embodied for opening more new schools, for employing additional teachers wherever necessary and for developing the efficient Lower Elementary Schools into Higher Elementary Schools etc. Requisite provision is also made to give effect to the compulsory elementary education scheme in the notified centres as well as for the supply of midday meals to the poor children, in the approved centres.

4. The other salient features of the Budget are indicated in the note on Elementary Education Budget.

5. Statements showing the number of schools, teachers etc and the particulars required as per instructions contained in Government Memo No.57882-A1-Education and Public Health dated 9th December 1944 are enclosed. The variations in the Budget are separately explained.

29.11.45

K.V.N.29-11-45.

President, District Board, Salem.

Copy to the Secretary to Government, Education and Public Health Department, Fort St.George., Madras with a copy of the Budget and other enclosures.

Copy to the District Educational Officer, Salem for information.

Extract from the proceedings of the adjourned ordinary meeting of the Salem District Board held in Foulkes Hall Salem on 27-11-1945.

Present

x x x

(4)

Budget - Salem District Board - Revised Estimate for 1945-46 and Estimate for 1946-47 - Sanction - Requested.

60(458) Note of the President placing before the Board for sanction of the Revised Budget Estimate for 1945-46 and Budget Estimate for 1946-47 of the General and Elementary Education Funds of the Salem District Board.

Note. The Revised Estimate and the Budget Estimate have been prepared in consultation with the Departmental Officers. Abstract of the budget are being sent to the members separately.

D.B.RESOLUTION. Budget estimates are examined and passed unanimously.

Sd/-K.A.Nachiappa Gounder
President, District Board,
Salem.

(True extract)

29.11.45

Salem District Board office,

Dated 29th November 1945.

President, District Board
Salem

29/11

ss/29-11-45

(5)

ORDINARY.		
Opening Balance.	Receipts.	Expendit
1	2	3
1,43,365.	18,97,650.	20,37,3

K.V.N.29-11-45.

7

Salem District Board.

Elementary Education Fund.

Abstract of Budget for ~~1945-46~~ 46-47.

ORDINARY.				CAPITAL.				
Opening Balance.	Receipts.	Expenditure.	Closing Balance.	Opening Balance.	Receipts.	Expenditure.	Closing Balance.	Closing Balance both ordinary and capital.
1	2	3	4	5	6	7	8	9
1,43,365.	18,97,650.	20,37,320.	3,695.	...	1,59,680.	1,59,680.	...	3,695.

29.11.45

President District Board, Salem.

K.V.N.29-11-45.

29.11.45

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225260

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ORDINARY.		
Opening Balance.	Receipts.	Expendit
1	2	3
1,43,365.	18,97,650.	20,37,3

K.V.N.29-11-45.

ELEMENTARY EDUCATION FUND.

REVISED BUDGET FOR 1945-46 AND BUDGET ESTIMATE FOR 1946-47.

Actuals for 1944-45	Budget for 1945-46	Head of account.	Revised budget for 1945-46	Budget estimate for 1946-47.
1	2	3	4	5
		RECEIPTS - ORDINARY.		
1,98,636	13,222	Opening balance	2,09,175	1,43,365
2,39,076	2,44,600	I. Education tax	2,45,000	2,45,000
41	40	5. Endowments	40.	40
258	250	6. Contribution-House rent	250	250
1,114	1,250	7. Other receipts	990	990
		8. Government grants		
83,689	84,780	i. Under section 37 E.E.Act	85,260	85,260
3,33,787	4,87,427	ii. Proviso to Section 37	10,50,450A.	15 ,77,760(a)
2,58,430	1,05,730	9. Contribution from General Account	1,14,590B	1,05,730
		10. Permanent Advance	700	300
	500	11. Advances recovered	200	200
9,16,395	9,24,577	Total 8860	1,497480	20,15,530
12,836	65,125	Deduct amount transferred to Capital.	31,250	1,17,880
9,03,559	8,59,452	Total - Ordinary	14,66,230	18,97,650
		RECEIPTS - CAPITAL.		
	13,225	1-a. Government grant	13,225	
		b. Equipment Grant Compulsory Elementary Education Scheme.		
		2. Endowments & contributions		41,800 (b)
		3. Loans.		
		4. Contributions from General account-Ordinary	13,225	
		5. Investments realised		
12,836	65,125	6. Add amount transferred from Ordinary.	31,250	1,17,880
12,836	78,350	Total - Capital. 1523930	57,700	1,59,680
9,16,395	9,37,802	Total-Ordinary & Capital.	~~14,92,680~~	20,57,330
11,15,031	9,51,024	Grand total including opening balance.	17,33,105	22,00,695
		EXPENDITURE- ORDINARY.		
		Salaries & allowances-		
7,77,534	9,77,660	Masters	7,48,900 (C)	9,84,360 (c)
		Dearness allowance	4,80,730	5,87,470
8,977	11,290	Clerks & servants (Salaries)	11,670 (D)	15,900 (d)
		Dearness allowance	4,610	5,200
569	2,000	Gratuity	1,000	1,000
26,161	27,500	Contribution to P.F.Fund	26,000	26,000
1,577	2,000	Travelling allowance	2,000	3,000
	7,000	Stipends to teachers sent for training.		7,000
		2. Contingencies & Equipment		
		Contingencies.		
25,782	30,000	House rent	36,800(E)	56,160 (c)
42,619	33,400	Other items (Salaries)	1,68,630(F)	2,88,150 (f)
		Dearness allowance	25,500	34,380 (g)
		Equipment.		
299	400	Furniture and apparatus	300	1,200
		2. Library books & maps		
		3. Prizes & scholerships		2,000
9,488	20,000	4. Repairs to buildings	25,000	25,000

~~(2)~~ 60

1	2	3	4	5
		Equipment (contd)		
		5. Permanent advance	700	300
		6. Interest on repayment of debt		
		7. Investments made.		
13	500	8. Advances recoverable.	200	200
		~~Total - Ordinary.~~		
89,30,19	11,11,750	Total - Ordinary	15 ,32 ,040	2,037,320
		EXPENDITURE - CAPITAL.		
10,174	34,450	1. Lands and buildings	34,000	29,000 (R)
		2. Equipment --		
2,247	41,600	(a) Furniture & apparatus	22,000 (I)	1,25,380 (i)
415	2,300	(b) Library books and maps	1,700	5,300 (j)
		3. Investments made.		
12,836	78,350	Total - Capital.	57,700	1,59,680
9,05855	11,90100	Total - Expenditure Ordinary and Capital.	15,89,740	21,97,000
2,09,176	--239076	Closing balance	1,43,365	3,695

Salem District Board office,

Dated 29th November 1945.

29.11.45

President, District Board,
Salem.

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911940
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~~2225490~~
2225380
2217820

14

Enclosure to accompany the Budget ~~to~~ the Elementary Education Funds
of the Salem District Board for 1946-47.

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~~Nsx~~

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

No. of schools having the highest class.

Stds	VIII.	VII.	VI.	V.	IV.	III.	II.	I.
	52	16	15	584	15	~~42~~ 42	6	8

Total. 738.

2. No. of schools proposed to be opened in the ensuing year. 169

3. Total Number of teachers employed in all the schools under the management of the Local Body on the date of submission of the Budget, the scales of pay in force and the number of teachers in each ~~xxxx~~ scale.

~~Boys schools.~~	Secondary Grade.	Ely. Higher.	Ely. Lower.	Total
Boys schools.	191	1394	186	1771
Girls schools.	17	338	27	382
Grand total.				2153
Prevocational Instructors.		27 plus 3.		30.
Artisans.				8

Scales of pay:
Secondary Grade (Male): 25--2/2--45.
(Females): 30--2/2--50.
Elementary Higher:
(Males) 20-1/2-24-2/2-30.
(Females) 25-1/2-29-2/2-35.
Elementary Lower:
(Males) 15-1/2-20.
(Females) 20-1/2-~~3~~ 25.

4. No. of additional teachers proposed to be employed (i) in ~~(i)~~ existing schools (ii) schools to be newly opened during ensuing year and their scales of pay.

(i) in the ~~xxxx~~ existing schools:---

(a) Musical Instructors.	4	(E.H.Mistresses)
(b) Male Teachers.	36	(Secondary Grade Males)
(c) Lump sum provision for existing schools.	30	(Secondary Grade Males)
(d) do do	60	(Elementary Higher Males)
(e) do do	15	(Secondary Grade Females)
(f) do do	30	(Elementary Higher Females.)
(g) Prevocational Instructors for Lower Elementary schools to be developed into Higher Elementary ones.	12	(Elementary Higher Males on Rs.20-0-0 per mensem)
(h) Under Compulsory scheme.	160	(Elementary Higher Males)
do.	160	(Elementary Higher Females)

Total Males.		Total. Females.	
Secondary Grade	66	Secondary Grade	15
Ely. Higher.	220	Ely. Higher.	194
Prevocational Instructors.	12	Prevocational Instructresses	Nil
Grand total.	298	Grand Total.	209

507

(ii) Schools to be newly opened:--

(a) as per original and supplemental expansion scheme.	~~77~~	154
(b) on the recommendation of the Members.	~~30~~	58
(c) under compulsory Education.	62	62
	169	274

Total Male teachers required for new schools. 274 (E.H)
Female teachers do. 64 (E.H.)

Grand Total. 338

Scales of pay: as stated above.

p.t.o.

126

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

6. Total Number of Departmental Buildings. 162.

K.V.N.29-11-45. President, Dt.Board, Salem.

29/11

13

7

Explanation for the variations in figures in the Revised Budget for 1945-46 and in the Budget for 1946-47.

Revised Budget for 1945-46.

(A) The excess is due to (1) enhanced subsidy under Expansion Scheme (2) Government Grant to wipe off deficit (3) subsidy for mid-day meals (4) Grant for compulsory Elementary Education and (5) increase in the rates of dearness allowance from January 1945.

(B) Excess is due to amount recovered from General-Funds being the ~~x~~ cost of acquisition of Namakkal Fort building wrongly debited to Elementary Education Fund in 1944-45.

(C) The excess is due to (1) provision for additional teachers under compulsory Elementary Education Scheme and Expansion Scheme, (2) Opening of further new schools (2) conversion of Lower Elementary into Higher Elementary schools, (4) Entertainment of B.A.,L.T.,s on maximum pay in the secondary grade scale in all complete Higher Elementary schools and (5) lastly on account of the increased rates of dearness allowance in force from January 1945.

(D) Increase is due to entertainment of one additional Upper Division clerk and four additional Lower Division clerks besides payment of dearness allowance at the enhanced rates from January 1945.

(E) Increase is due to provision for buildings to be taken on rent under the compulsory Elementary Education Scheme.

(F) Increase is due to entertainment contingent charges on account of additional teachers under supplemental Expansion Scheme and compulsory Elementary Education Scheme besides provision for supply of mid-day meals in compulsory areas.

(G) Increase is due to excess provision as proposed by the District Board Engineer Salem.

(H) Provision is made for payment of permanent advance to the Headmasters of the newly converted Higher elementary schools wherein prevocation is to be introduced.

(I) Represents cost of equipment for prevocational classes besides cost of furniture etc not paid in 1944-45.

BUDGET FOR 1946-47.

(a) The increase is due to (1) enhanced subsidy realisable under the compulsory Elementary Education Scheme and mid-day meals scheme for the full official year.

(b) The provision of Rs.41,900/- pepresents equipment grant due from Government at Rs.100/- per teacher under the compulsory Elementary Education Scheme.

(c) The increase is due to full provision for all the schemes for the whole year.

(d) The increase is due to the full provision for the additional staff also for the whole year.

(e) The increase is due to the full provision for payment of rent on buildings to be taken under the compulsory scheme for the whole year.

(f) The increase is due to the full provision for the expansion scheme compulsory scheme mid-day meals etc for the whole year.

(g) The increase is due to full provision for the whole year.

(h) Proposals as received from the District Board Engineer are adopted.

(i) Increase is due to the cost of equipment proposed to be supplied to the needy existing schools, to the additional new schools to be opened and to the supply under the compulsory Elementary Education Scheme.

(j) The increase is due to the original proposal of 1945-46 for the supply of books and slates to poor Adi Dravida pupils to be given effect in 1946-47 and for the purchase of books, charts etc to the needy schools.

29.11.45

Salem District Board Office,

Dated 29--11--1945.

President District Board,
S a l e m.

29/11.

ss/29-11-45

Statement showing the details of the provision under 'Elementary Education-Contingencies-Other items" for 1946-47.

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1. Pay, Dearness Allowance etc of existing sweepers, conductresses etc.	Rs. 49,530.
2. -do- of Conductresses proposed to be employed.	Rs. 14,040
3. Expenditure on midday meals.	Rs. 2,37,820
4. Money Order Commission.	Rs. 9,240
5. Expenditure on Prevocation.	Rs. 8,400
6. Postage.	Rs. 3,000
7. Registration fees for Junior Red Cross Groups.	Rs. 500
Total	Rs. 3,22,530

29.11.45

K.V.N. 29-11-45.

President, District Board, Salem.

29.11.

17 (9)

I. Number of teachers, peons and menials paid from contingencies in the employ of this District Board before the Scheme of expansion of elementary education was undertaken in 1943 with reference to G.O.No.542 Edn dated 12-4-1943 (Part-time employee should be left out of account)

(a)	Number of teachers ...	1,846
(b)	Number of peons	7
(c)	Number of menials	77

II. Number of teachers, peons and menials paid from contingencies newly employed under the Expansion and compulsory Scheme (Particulars in respect of part-time servants should be given separately)

(a)	Number of teachers ...	337
(b)	Part time servants (artisans and sweepers (8 + 4)	12
(c)	peons	---
(d)	Menials	58

III- Number of teachers, peons, menials paid from contingencies to be employed under the expansion and compulsory scheme (Particulars in respect of part time servants should be given separately)

(a)	Number of teachers to be employed	845
(b)	Part time servants (artisans and sweepers)	--
(c)	Peons	--
(d)	Menials (conductresses)	45

IV Details for the provision of Rs.984, 360 under salaries of masters for 1946-47.

		Rs.
(i)	For teachers employed prior to expansion scheme.	5,70,000
(ii)	For teachers under expansion Scheme	3,27,360
(iii)	-do- under compulsory scheme	87,000
	Total	9,84,360

V Details for the provision of Rs.5,87,470 under dearness allowance to salaries of teachers for 1946-47.

(i)	For teachers employed prior to expansion scheme	2,83,000
(ii)	--do-- under expansion scheme	2,43,070
(iii)	--do-- under compulsory scheme	61,400
	Total	5,87,470

Salem District Board office,

Dated 29th November 1945.

29.11.45

President, District Board
Salem.

29/11.

327360
243070
83580
1500
1,55510

Statement showing the nature of schemes undertaken group under selected heads with expenditure provided in the Revised Budget Estimate for 1945-46 and Budget Estimate for 1946-47 under each head.

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S.No.	Nature of Scheme and head of Account.	Expenditure provided for in the Revised Estimate for 1945-46.		Expenditure provided for in the Budget Estimate for 1946-47.	
		Recurring.	Non-recurring.	Recurring.	Non-recurring
1	2	2	3		4
1.	Opening of new Schools under expansion and compulsory scheme.	60,000	Nil	1,37,000	Nil
2.	Employment of additional teachers (Expansion and compulsory).	1,50,000	Nil	2,45,000	Nil
3.	Conversion of Elementary Higher posts into Secondary Grade Ones under Expansion scheme including provision for B.A.L.Ts in the Secondary Grade maximum scale.	7,860	Nil	19,380	Nil
4.	Development of Lower Elementary schools into Higher Elementary ones as per Expansion scheme.	17,700	Nil	22,000	Nil
5.	Employment of Prevocational Instructors(Expansion scheme)	2,400	Nil	7,000	Nil
6.	Supply of Equipments to existing and new schools (Expansion and Compulsory scheme).	Nil	17,700	Nil	89,200
7.	Supply of Prevocational Instruction materials under Expansion scheme.	Nil	6,000	Nil	3,000
8.	Supply of Books and slates to Adi-dravida pupils under Expansion schemes.	Nil	Nil	Nil	2,000
	Total	2,37,960	23,700	4,30,380	94,200

29.11.45

K.V.N.29-11-45.

President District Board, Salem.

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29/11

donations, and for the conversion of Rural Dispensaries at Veppanapalli, Jalakantapuram and Komarapalayam into regular dispensaries. Government have in their recent review on the Adminstration Report for the year 1944-45 observed that Maternity Relief must receive more attention. Provision is therefore made in the Budget for three new Maternity Centres at Bargur, Barur and Nagalur. The usual proposals for the utilisation of the year's accumulated interest amounts on Railway Cess Fund investments, on improvements to Markets, Avenues, and village roads are kept up this year also. The contribution of Rs.15000/0/0 to Village Sanghams for Village Road works on half grant basis and of an allotment of Rs.10000/- for the purchase of Latrine Slabs for supply to villagers at concessional rates to improve village sanitation by popularising the new model Septic Tank Latrines are also continued. Provision for the maintenance of roads and wells is made as proposed by the Engineering Department. The financial effects of the proposed formation of Highway Department and the taking over of main lines of communications by Government from Local bodies have not been taken into account in these budget proposals as advised by Government in their Memo No.24601-45-1-D dated 16-10-1945.

ELEMENTARY EDUCATION

NOTE on the Revised Budget for 1945-46 and the Budget Estimate for 1946-47 on the Elementary Education Funds of the Salem District Board.

1. The Revised Budget for 1945-46 opens with a balance of Rs.209175/0/0 and closes with a balance of Rs.143365/0/0 while the budget for 1946-47 opens with a balance of Rs.143370/- and closes with a balance of Rs.3695-0-0. The receipts for the year 1946-47 (including opening balance of Rs.143365/0/0) are Rs.2200700/0/0 and the charges for the year are Rs.2197300/0/0.

2. In G.O.No.1285-Education dated 22-8-1945, the Government have enhanced the recurring subsidy of Rs.135000/0/0 to Rs.225260/0/0 with effect from 1945-46 for expansion of Elementary Education in this District. Credit is accordingly taken both in the Revised Budget for 1945-46 and in the Budget Estimate for 1946-47. With reference to Government Memo No.38269-A-1 Education dated 2/10/45, credit is taken for Rs.354760/0/0 in the Revised Budget for 1945-46 for wiping of the deficit of the year and to pay dearness allowance to the Elementary schools staff at Government rates. Similarly, a credit of Rs.546800/0/0 is taken in the budget for 1946-47 in anticipation of Government sanction on account of subsidy due for paying Dearness allowance to Elementary school staff in 1946-47. The subsidy of Rs.21,620 per month due for the supply of Midday meals to poor children in approved centres as sanctioned in G.O.No.32083 -A-5 Education dated 1st September 1945, and for the introduction of compusory Elementary Education in 31 centres of the district as sanctioned ~~in~~ ~~xxx~~.and notified in G.O.No.Ms.1224-Education dated 11th August 1945, are also taken credit to the extent due in 1945-46 and for the full year 1946-47. Half grant of Rs.13225-0-0 due from Government in respect of Elementary school buildings, besides the equivalent amount due from General Fund for the purpose are also taken credit in 1945-46

3. Agreeably to the orders of Government, sanctioning enhanced subsidy of Rs.225260/0/0 for the expansion of Elementary Education as stated above, proposals are embodied in the Revised budget for 1945-46 and in the budget for 1946-47 to the full extent for opening more new schools, employing additional teachers wherever needed and for converting Lower Elementary schools into higher Elementary schools etc. It is also proposed to employ B.A.,L.Ts. on the maximum pay of Rs.45-0-0 in the Secondary Grade scale in all Higher elementary schools in the Compulsory Education centres and in other important Higher Elementary schools. Provision is also made in the budget for 1946-47 to employ for musical instructors (mistresses) in girls schools and to supply necessary equipment to them. Requisite provision is also made both in 1945-46

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and in 1946-47 for the additional staff of one Upper Division Clerk and four lower division clerks already sanctioned and employed so as to cope with the increased clerical work in the office in pursuance of G.O.No.1872-Education-dated 13th December 1944. A provision of Rs.7000-0-0 for deputing teachers for Secondary grade training and Rs.2000/0/0 for distribution of prizes are also provided for in the Budget for 1946-47. Necessary provision for supply of equipment to the remaining new schools and to the existing old schools besides the pre-vocational classes in the newly developed Higher Elementary schools is also made to the extent funds permitted.

4. The compulsory Education Scheme sanctioned by Government in G.O.No.32083/45-A-5 Education dated 1st September 1945, has been brought into effect in all the 31 centres approved by Government from 10/9/1945. Efforts are being made to secure necessary buildings for opening new schools and to provide additional accommodation to existing schools wherever possible. Further, to meet the immediate demand and to solve the question of accommodation, shift system of running classes is temporarily arranged wherever necessary. Agreeably to the general sanction accorded by this Board in District Board Resolution No.48(373) dated 16/10/45 additional teachers are being employed then and there on the recommendations of the Educational authorities. As the scheme is alreary brought into effect, necessary provision is made both in the Revised budget for 1945-46 and in the Budget for 1946-47 so as to cover the cost of the requisite staff, equipment etc under the compulsory scheme as well as the Expansion scheme.

5. The Government have sanctioned a monthly subsidy of Rs.21620/0/0 for supplying Midday meals to 9886 (maximum) poor children attending schools in compulsory areas

of this District at 0/1/9 per pupil per day. 31 feeding centres have been selected for this purpose in the compulsory areas in consultation with the District Educational Officer, Salem and these centres have also been approved by the Director of Public Instruction, Madras, in his order No. Roc.1266-B-44 dated 30th September 1945. Midday meals are already being supplied in several centres. Full provisions is made for giving effect to this scheme of provisions of midday meal-supply from the date of starting of the supply of meals in each centre both in the Revised Budget for 1945-46 and in the Budget for 1946-47.

4752
5206

K.A. NACHIAPPA GOUNDAR
President, District Board, Salem.

Rk.24/11

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814830
241280
225260
1281470

26880
19578
46458

Issue today
1/3/46

Very urgent.

Memo 8168 B2/46-1 dt. 1/3/46 Ed. & P.H. Dept. (B2)

Ref. 8168 A from the D.E.O. Roc. No. 21 B-3/45-46 of 6.2.46.

Budget Estimate 1946-47 – Elementary Edn. – Dt. Board, Salem

The P.D.B. Salem is requested to furnish information on the following points:—

(1) details ~~of~~ for the credit taken for subsidies of Rs 1050450 & Rs 1577,760 from Govt. funds in the R.E. for 1945-46 and in the budget for 1946-47 respectively exhibited under the following heads:—

(a) subsidy for elementary schools [first 533 Edn. of 10.4.45 & 594 Edn. of 16.4.45] No prop.
(b) subsidy for the expansion scheme
(c) subsidy for the scheme of compulsory edn.
(d) subsidy for the supply of midday meals
(e) subsidy for dearness allowance to teachers
(f) subsidy adjusted from toll compensation grant

(2) details for the provision proposed under the following heads to cover the cost of the scheme of expansion, compulsory edn. & supply of midday meals. [figures for each scheme shd. be given ~~shown~~ separately]

Head of account	Revised Estimate 1945-46 Rs	Budget Estimate 1946-47 Rs
Salaries of teachers	7,48,900	
Dearness allowance	4,80,730	
House rent	36,800	56,160
Other items (salaries)	1,68,610	2,88,150
Dearness allowance	25,500	34,380
Land & buildings	34,000	29,000
Furniture & apparatus	22,000	125380
Library books & maps under capital	1700	5300

2 The President is shd. [illegible]

26

reference as specially urges & send a reply before the 6th March 1946

1/3/46

To,
The P.D.B.
Salem
The D.P.I.

2/3/46

354760
143365
211395

27

R.o.c.E9/17788-45.

14140

B2

(14)

Salem District Board office
Dated 10th March 1946

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

From
K.A.Nachiappa Gounder President, District Board, Salem.

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

Sir,

Ref. Government Memorandum No.8168-B2-46-1 dated 1-3-46

p.25 ante

Post copy of the telegram dated 7th March 1946.

Pe13622

Budget - (Salem District Board) - Elementary Education Fund (1945-46 and 1946-47) - particulars - called for - (I am submitting - today.

10.3.46.

President, District Board
Salem.

ss7-2-46

7.3

(15) 29 B2

SALEM DISTRICT BOARD.

BUDGET ESTIMATE -1946-47- Elementary Education Fund-Salem District Board-Particulars-submitted.

- -

District Board Office
Salem, Dated 15.-3-46

Roc.E9-17788-45.

From
Sri.K.A.Nachiappa Goundar,
President, District Board, Salem.

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

15347

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

Sir,

Ref: Government Memorandum No.8168-B2-46-1-dated 1st March 1946 and this office telegraphic reply dated 7th March 1946.

/25 ante

...

/27 ante

I submit herewith two statements showing the particulars called for in respect of the Elementary Education Budget for 1946-47.

M 31-53 infra

15.3.46.

K.V.N.14-3-46.

PRESIDENT, DISTRICT BOARD, SALEM.

Copy to the Director of Public Instruction Madras with reference to his xxxxxx proceedings R.C.21-B3-45-46 dated 6th February 1946.

• •• •• •• •

3) (16)

STATEMENT NO.1 showing the details of credits for subsidies.

S.No.	Particulars.	Revised Estimate for 1945-46.	Budget Estimate for 1946-47.
1.	Subsidy for Elementary Schools.		
	1.G.O.No.533-Edu-dated 10-4-45. No	97,580.	97,580.
	2.G.O.No.594-Edu-dated 16-4-45.	1,64,590.	1,64,590. 262170
2.	Subsidy for Expansion Scheme. G.O.Mis.No.1285-Edu-dated 22-8-45.	2,25,260.	2,25,260
3.	Subsidy for the scheme of compulsory Education.	74,460 **	2,23,380 **
4.	Subsidy for supply of mid-day meals for 6 months at Rs.21,620-0-0 per mensem. G.O.No.32083-A5-Edu-dated 1-9-45.	1,29,720	41800 2,37,820
5.	Subsidy for Dearness Allowance to teachers, peons etc.	...	6,27,050
6.	Subsidy due from Toll Compensation Grant vide Government Memo No. 28269- Al-Edu & P.H dated 2-10-45.	3,54,760.	...
7.	Half grant due prevocational instructors in Valapadi,Kelamangalam, Papparapatti and Thalli Schools.	480	280
8.	Leave contribution due from Government on behalf of Elementary School teachers on Military and A.R.P. services.	3,600	1,800
	Total.	10,50,450.	15,77,760

**

	Revised Estimate for 1945-46.	Budget Estimate for 1946-47.
Salaries.	35,440	1,06,320
Dearness allowance	26,750	80,250
Contingencies.	2,510	7,530
House Rent.	9,760	29,280
Total.	74,460	2,23,380

106

41800
1200

43

15.3.46.

K.V.N.14-3-46.

PRESIDENT,DISTRICT BOARD,SALEM.

R/ 14/3

304451
48400

12

STATEMENT NO.IV. showing the details o

S.No.	Head of Account.	Re Expansion scheme.
1	2	3
1.	Salaries of Teachers.	2,25,680.
2.	Dearness allowance.	1,99,490
3.	House Rent.	...
4.	Other items(Salaries)	...
5.	" (Dearness allowance)	...
6.	Lands and Buildings.	...
7.	Furniture and Apparatus.	22,000.
8.	Library Books and Maps under Capital.	600

4477

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K.V.N.14-3-46.

5.730 42800 1229
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33

STATEMENT NO.IV. showing the details of the provision proposed under Expansion schem and compulsory Education Scheme.

		Revised Estimate for 1945-46.				Budget stimate for 1946-47.				
S.No.	Head of Account.	Expansion scheme.	Compulsory Education Scheme.	Normal Expenditure.	Total.	Expansion Scheme.	Compulsory Education Scheme.	Normal expenditure.	Total.	Remarks
1	2	3	4	5	6	7	8	9	10	11
1.	Salaries of Teachers.	2,25,680.	35,440	4,87,780	7,48,900.	...	...	...	...	
2.	Dearness allowance.	1,99,490	26,750	2,54,490	4,80,730	...	...	...	...	
3.	House Rent.	...	9,760	27,040	36,800	...	29,280	26,880	56,160	
4.	Other items(Salaries)	...	...	1,68,630	1,68,630	...	...	2,88,150	2,88,150	
5.	" (Dearness allowance)	...	...	25,500	25,500	...	...	34,380	34,380	
6.	Lands and Buildings.	...	..	34,000	34,000	...	...	29,000	29,000	
7.	Furniture and Apparatus.	22,000.	...	...	22,000	83,580	41,800	...	1,25,380	
8.	Library Books and Maps under Capital.	600	...	1,100	1,700	1,500	1,200** ~~12~~,	2,600	5,300	**

** Represents the cost of physiological charts alone.

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15.3.46

PRESIDENT,DISTRICT BOARD,SALEM.

381010 / 538370

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K.V.N.14-3-46.

.....

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STATEMENT NO.IV. showing the details of

S.No.	Head of Account.	Re Expansion scheme.
1	2	3
1.	Salaries of Teachers.	2,25,680.
2.	Dearness allowance.	1,99,490
3.	House Rent.	...
4.	Other items(Salaries)	...
5.	" (Dearness allowance)	...
6.	Lands and Buildings.	...
7.	Furniture and Apparatus.	22,000.
8.	Library Books and Maps under Capital.	600

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K.V.N.14-3-46.

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(18)

Edn. & H. Dept

Memo 8168 B2/46-2 Edn d/26-3-1946

Letter from the D.D.B. Salem, Roc Eq No. 17788 of 45, d 15.3.46.

Budget Estimate - 1945-46 - Elementary Edn. Fund - Adjustment of arrear toll compensation grant

The Govt. observe that though credit has been taken for a sum of Rs 354,760 as "arrear toll compensation grant" in the RE for 1945-46 no amount has been actually drawn and credited to the ~~Dt. Board~~ Elementary Edn. fund. The ~~D.B.~~ arrear toll compensation grant can be utilised ~~only~~ for wiping off deficits alone and not for ~~building up~~ securing a surplus in the E.E. fund account. Deleting the [illegible] closing balance

1319

1314

balance of Rs ~~1,64~~ 1,43,365. the sum reqd. for wiping off the deficit in the EE fund account will be Rs 2,11,395 (Rs 3,54,760 – Rs 1,43,365). The President shd. take steps for getting adjusted to the EE fund ~~the~~ sum of Rs ~~2,11,395~~ 2,20,250 out of the arrear toll compensation grant sanctioned in the current year towards the deficit referred to above

The contribution provided from the general fund in the R.E. shd. be reduced from Rs 111459 to Rs 105730. The reduction will raise the deficit to Rs 220255

RBM 23/3/46

22.3.46

T,
The D.P.I.
Salem
The Collector of Salem
The D.E.O.
Salem
The A.G.
Edn. Dept

---

(19) Edn., & ~~P.H.~~ (B2) Deptt.

C.No.8168.B2.46. From the D.P.I. R.C.P.No.21.B.3/45-6, d/ 6-2-46.

--

BUDGET ESTIMATE - 1946-7 - Elementary Education Fund - District Board, Salem - Orders passed.

G.O. Ms. 723 Edn., dated 4-4-46

The Budget Estimate for 1946-7 of the Elementary Education Fund under the Control of the District Board, Salem, is approved subject to the following remarks.--

(i) The credit taken for a subsidy of Rs.6,27,050 from Provincial Funds towards the grant of dearness allowance to teachers should be deleted.

(ii) The expenditure proposed under 'Capital' should be reduced from Rs. 31,600 to Rs. 14,780.

2. ~~Para 2 of the report:~~ Expansion of elementary Education:- The Government observe that the District Board has formulated schemes of expansion of elementary education far beyond its capacity to finance. The maximum subsidy payable from Provl. funds is Rs. 2,25,260 and it will not be increased on any account. So far as the current year is concerned, the District Board is permitted to meet, as a special case, an excess expenditure under the expansion scheme from the surplus in the elementary education fund account. As regards 1946-7 the cost of the scheme should be reduced to the subsidy payable from the Provincial funds by affecting retrenchment, in expenditure. The Board should submit, through the Director of Public Instruction, ~~to Government~~ before 1.5.46, proposals ~~to~~ for the closure of schools and abolition of posts of teachers so as to limit the cost of the scheme of expansion ~~from~~ to the Government subsidy.

3. ~~Para 4 of the report:~~ The scheme of compulsory education introduced ~~this year~~ in 1945-46 aims at bringing ultimately under instruction 13,871 children. Of these 9,250 ⊗ children may have been enrolled in schools in 1945-6. Provision for the education of these children should be made for 12 months in 1946-7. ~~Of these~~ Besides the 9,250 children about

⊗ two thirds of 13871

para 7, pp 45 NF

P.T.O.

about 2,770 children will be newly brought to schools in the compulsory areas in 1946-7. The Government have decided to extend the scheme of compulsory education in other villages in each district in 1946-7. The number of children ~~not~~ attending school in the villages to be selected in Salem will be 16,500. Of these 11,000 children will be ~~got~~ brought to schools in 1946-7. Provision for the education of 13,770 children has to be made for 9 months in 1946-7; ~~and~~ the cost of the scheme will be as follows:

are fifth of 13871

two third of 16500

or the rate of one teacher for 35 pupils

9250 Children. - 264 teachers ~~Teachers~~.

Pay @ Rs.20/- p.m.	5280	
D.A. @ Rs.16/ p.m.	4224	
Contingencies (Rs.1-8-0. a month)	396	
Total for amonth.	9900	
Total for 12 months.		1,18800
Rent for school bldgs.		9250

13770 children - 393 teachers

Pay @ Rs.20/- p.m.	7860	
D.A. @ Rs.16/- p.m.	6288	
Contingencies Rs.1-8-0.	589½	
Total for a month. →	14737½	
Total for 9 months.		1,32638
Rent for ~~9 months~~. school building		10328
~~Rent for school bldgs.~~		
Equipment.		39300
		310316

41318
10328
176850

The provision made in the budget shd. be revised to Rs 3,10,316 ~~and a~~. Credit may also be taken for a subsidy from Govt. fund to cover the cost of the scheme.

4. Supply of Mid-day meals. - Unde~~r~~ the scheme approved by the Govt. the Board has to supply meals for 9,886 children ~~of~~ on each school day. Besides this, the Board may have to provide meals for 4,900 children in the areas to be newly selected for compulsory education in 1946-7. The cost of the supply of meals in 1946-7 ~~is~~ will be as follows:

para 8, 1/45-6 NF

			Rs
For ~~9250~~ 9886 children (12 months)	..	~~Rs.1,29,500.~~	237820
For ~~1,3770~~ 4900 children (~~9~~ 8 months)	..	1,~~44,600~~.	78400
~~Equipment~~.	..	.. ~~39,300~~.	
		Total	316220
~~Total~~: ..		~~3,13,400~~.	

The provision made in the budget shd. be raised to Rs 3,16,220. Credit may also be taken for a subsidy from Govt. funds to cover the cost of the scheme.

5. With reference to the orders above, there will be a deficit of about Rs.3,18,450 in the budget. The President should take steps to get adjusted to the elementary education fund ~~in 1946-7 of~~ the entire arrear toll compensation grant of Rs. 304451 payable to the District Board in 1946-7.

17 NF

3,35,270
16,820
318,450

6. There will still be a deficit of about Rs. 14,000 in the budget. The Govt. consider that this deficit should avoided

(20)

39

avoided by increasing the rate of education tax. // Under sub-section (2) of section 35 of the Elementary Education Act, 1920, H.E. the Governor of Madras directs the Dt. Bd. Salem to alter the rate of levy of education tax in its area from 54-1/6% to 58-1/3% of land cess with effect from fasli 1356. The President is requested to place the matter before the District Board and to forward a copy of the resolution of the District Board resolving to levy Edn. tax at the altered rate from fasli 1356 within a month from the date of this order. // Credit may be taken provisionally in the budget for the additional income (of about Rs. 14,000) which the Board may derive from education tax in 1946-7.

18 NF

7. An extract from the remarks of the Director of Public Instruction from para. 12 to 14 of his endt., read above, is forwarded to the President, District, Bd., for information & necessary action.

12 of

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

12.4.46

2/4/46

176850
41310

To the P.D.B. Salem
(with enclosures).
To the D.P.I.
~~To the A.G. thro' Fin.~~
To the ~~Fin.~~ D Dept.
To the Exr. of L.F.A/c.

131 of

Annexure

Receipts	Rs
Opening balance as revised	Nil
Ordinary	
1. Edn. tax	2,59,000
2. Other receipts	1280
3. Govt. grant	
(1) under section 37 of the E.E. Act	85,260
(2) under the proviso to section 37 of the Act	2,64,250
(3) for compulsory edn.	2,71,016
(4) for supply of mid day meals	3,16,220
(5) for expansion of	2,25,260

Charges ordinary	Rs
1. Staff	
(1) Salaries & allowances	
(a) Masters	12,81,470
(b) clerks & servants	21,100
(2) Contribution to Provident fund	26,000
(3) Travelling allowance	3000
(4) Stipend to teachers for training	7000
(5) Gratuity	1000
2. Contingencies & Equipment	
(1) Contingencies	
(a) House rent	46458
(b) Other items	87238
(2) Equipment	1200

40

	Rs
4 Contribution from the general accounts	1,05,730
5. Arrear till compensation grant	3,04,451
6. Permanent advance	300
7. Advance recovered	200
Deduct	
Amount transf. to ordinary	14780
Total ordy	18,18,187
Capital	
1. Govt. grant	39300
2. Add Amount transf. from ordy	14780
Total capl.	54080
Total ordy & capl.	18,72,267
Grand total including opening balance	18,72,267

OSM 2/4/46

	Rs
3. Supply of midday meals	3,16,220
4. Prizes & Scholarships	2000
5 Repairs to buildings	25000
6. Permanent advance	300
7. Advances recoverable	200
Total ordy	18,18,186
Capital	
1. Lands & buildings	12780
2. Equipment	
(1) for schools in compulsory areas	39300
(2) for other schools	2000
Total capl.	54080
Total ordy & capl.	1872266
closing balance	1.

1.4.46

⊗ includes a sum of Rs 2,41,380 towards the salaries & allowances to teachers newly employed in schools in compulsory areas & a sum of Rs 2,25,260 to cover the cost of salaries & allowances to teachers employed under the expansion scheme.

includes a sum of Rs 19578 for rent charges to schools in compulsory areas

@ includes a sum of Rs 10058 towards the contingent expenditure for schools in compulsory areas.

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59 65 24023 (2) 41

GOVERNMENT OF MADRAS.

Education and Public Health Department.

MEMORANDUM NO. 24023 B2/46-1 Edn D/6-5-46

####

Sub: Budget Estimate 1946-47-Elementary Education Fund-District Board Salem - Supply of mid-day meals to school children.

####

January 1384 (2)

In G.O. NO. 723 Edn. 8.4.46 dated passing orders on the Elementary Education Budget of the District Board Salem for 1946-47, it has been estimated that the Board may have to supply midday meals to 4900 children in the areas to be selected for compulsory Elementary Education in 1946-47. The figure has now been revised to 5400. The cost of the scheme of supply of midday meals will stand altered as follows:--

		Rs
For 9886 Children (12 months)		237820
For 5400 Children (8 months)		86400
		324220

The expenditure provided for in the budget for the purpose and the subsidy allowed to be taken credit for from the Provincial Funds should be revised accordingly. Necessary alterations should also be made in the Annexure to the G.O.

4.5.46

OSM 4/5/46

~~To~~

The P.D.B.
The Exmr. of
L.F.A/cs.

To
The PDB, Salem
The DEO
The Exmr. of LFA

Despd 9-5-46

1872267
271016
316220
225260
37135
1020471

1818186
1005690

This may be filed with G.O. no 72 Edn.

18-4-46

26376

(27)

Accounts - Elementary Education Fund - Salem District Board - closing balance on 31st March 1946 - particulars submitted.

R.c.c.No.E9/14712-46.

Salem District Board office,
Dated 14th July 1946.

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

40619

From
Sri K.A.Nachiappa Gounder M.L.A. President, District Board, Salem.

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

Sir,

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

The closing balance in the Elementary education Fund Account on 31st March 1946 is Rs.2,96,271-0-10. This balance is arrived at after taking into account the expenditure incurred during 1945-46 under the Expansion Scheme.

14-7-46

President, District Board,
Salem.

DC
17/7

ss/13-7-46.

E&PH Dept. B2.

5 The G.O. passing orders on the Ele. Edn. Fund Budget of the Salem Dt. Bd. for 1946-47 is required for this file. It is put up in a file in circulation with H.M. (Edn.) and H.M. (L.A.) This may await till 10.8.46.

30.7.46

31/7/46

3/8/46

This may be filed with G.O. no. 723 Edn. d 4.4.46.

16.8.46

16/8/46

16.8.46

63
17/5

(23)

Ed. & P.H. Dept. (D.)

26376

Memo no. 26376 B2-1 Edn. d 17.5.46.

Dt. Board Salem – Enhancement of the rate of Edn. tax – Resn. of Dt. Bd.

The attention of the P.D.B. Salem is invited to para 6 of G.O. 723 Edn. d 4.4.46 and he is requested to expedite the resolution called for therein.

16.5.46

17/5/46

22.7.46

1138-39 of (Q)

Issued 20.5.46

To the P.D.B. Salem

Budget Estimate - 1946-47 - Elementary Education Fund - District Board Salem - District Board resolution.

24

R.o.c.No.17788/45/E9.

Salem District Board office,
Dated 23rd June 1946.

From

Sri K.A.Nachiappa Gounder M.L.A., President, District Board, Salem

To

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

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

Sir,

Ref. G.O.MS.No.723/Edn dated 4-4-46 and Government Memorandum 26376-B2/Education dated 17-5-1946.

I am enclosing herewith a copy of District Board Resolution No.107(107) dated 29th May 1946 on the above Government Order as desired by Government.

34297

Orders of Government on the Budget Estimates of the Board for 1946-47 contained in G.O.MS.723 Edn dated 4-4-46 were placed before the Board and the resolution of the Board, herewith communicated, is after a detailed consideration of the remarks on Budget by Government.

The Board is emphatically of opinion, that instead of increasing the burden of taxation on land, the Government have to take a full measure of responsibility in matters relating to elementary education. The large deficit in the budget is solely due to the heavy expenditure incurred in payment of dearness allowance to teachers and as this is essential in these days of hardship, the Board considers that Government have to come to the rescue of the local boards by giving a special grant, covering the total cost under dearness allowance. Arrear toll-compensation grant is necessary for improvements to village roads and for Public Health and Conservancy and its diversion for meeting the deficit in Elementary Education Fund Budget, would not be correct in principle or policy.

I therefore request that the Government may be kind enough to bestow a full consideration over the state of affairs detailed in the note placed before the Board and avoid enhanced taxation on land by helping the Board with adequate grants.

25-6-46

President, District Board,
Salem.

ss/24-6-46

Extract from proceedings of the ~~special~~ meeting of the Salem District Board held on 29.5.46

25

107(107) BUDGET ESTIMATE-1946-47-ELEMENTARY EDUCATION FUND GOVERNMENT ORDERS-PLACED BEFORE THE BOARD.

pp37-39 of (R)

p41 of (R)

President's note placing before the Board, Government orders in G.O.Ms. 723 Education dated 4-4-46 and Government Memo 24023-B-2-dated 6-5-46 approving the Budget framed by the Board subject to certain modifications and orders.

Note: The Budget approved by the Board for 46-47 opened with a balance of Rs.1,43,365 and had a closing balance of Rs.3,695. The opening balance in Budget framed by the Government is nil and Budget is closed with a balance of Rupee One. Government have also advised retrenchments in Expenditur on the schemes for expansion of Elementary Education, have deleted the credit for subsidy for Dearness allowance have reduced the provision made for capital expenditure have directed the adjustment of the entire arrear toll compensation grant for the deficit and have further enhanced the rate of levy of education tax with effect from Fasli 1356. These several modifications made by Government are set out here under with a few observations against each item for the decision of the Board.

(1) The reduction of the opening balance in the Budget is the result of the orders of the Government restricting the adjustment of the Toll compensation grant for the deficit to the extent of the actual deficit only and of denying the Board of any special grant for Dearness allowance to school teachers in 1945-46.

(2) Government have deleted the credit taken in the Budget for 1946-47 for a subsidy for the total expenditure incurred in the payment of Dearness allowance to teachers and have observed that th Elementary Education Expansion scheme formulated by the Board and provided for by the Board in its Budget is far beyond its capacity to finance and have further advised the Board to get ready proposals for closure ~~for closure~~ of schools and abolition of posts of teachers. The subsidy for expansion scheme is Rs.2,25,260. No doubt a good provision for expenditure under this scheme was made in the Budget, in order to provide against shortness of provision in the Budget under different items of expenditure under the scheme and to allow for invitable lapse of provision in expenditure under one or other of the heads. Care will be taken to see that the actual expenditure under the expansion scheme is restricted to the subsidy and this can be done without closing the existing schools or abolishing existing teachers' posts.

(3) Capital expenditure proposed to the Budget is asked to be reduced to 14.780 This is hardly sufficient for providing necessary equipment, and buildings and playgrounds etc to schools even when this provision is restricted to schools other than those under Expansion scheme or in compulsory Elementatuon area.

(4) Government have allowed a provision for the compulsory education of 9250 children already enrolled in schools in 1945-46, as well as for the education of 13770 school children to be brought under the scheme of compulsion in 1946-47. As a provision for the equipment in schools in the area of compulsion a sum of rupees 39,300 is also allowed and credit for the entire expenditure of 3,10,316 is allowed by Government in the budget as a subsidy from provincial funds. It is noticed herein that the pay of teachers in the schools in compulsory area has been uniformally allowed only at 20 p.m, while women teachers in the area will have to be paid at 25 p.m Besides, these schools will require a much larger sum than 39300 under equipment. Government may be addressed for increasing the provision under salaries of teachers and for equipment.

(5) Similarly for the supply of Mid-day meals provision is allowed for 9886 children in the district already admitted to this scheme as well as for 5400 children in the areas to be newly selected for compulsory education in 46-47. The entire cost of Rs.324220 also is allowed as a subsidy from provincial funds. It may be pointed out here, that as against 13770 to be newly brought to schools under compulsion. The figure of 5400 alone allowed for midday meals, is perhaps very low. Government may be addressed separately in regard to this.

(6) Carrying out their suggestions, Government find as a result a deficit of 318450 in the budget and have advised the board to & get adjusted to the Elementary education fund, the entire toll compensation fund of Rs.304451, payable to the District Board in 46-47 and for the remaining deficit of about 14000, and Government have proposed enhancement in the rate of levy of ~~tax~~ education tax from 54-1/6% to 58-1/3% of land cess with effect from fasli 1356 and have called on the board to forward a copy of its resolution for the levy of Education tax at this rate with -in a month, from the date of orders on budget. This increased rate is expected to fetch an additional income of only 140000. In fasli 1351 the rate of the levy of education tax was only 6½ pies in the rupee, and Government have in their orders on successive budgets , been year after year enhancing the rate and the rate came up to 13 pies in the rupee, in the year 1944-45. Further enhancement is not a welcome feature especially while the equivalent contribution payable by the government is only at the old rate of 4½ pies in the rupee. The increase in expenditure is very largely due to thepayment of dearness allowance to elementary school teachers and a sum of 5,58,170 is the expenditure under dearness allowance to teachers, in schools other than those under compulsory elementary education area. It is very necessary that Government come forward to give a special subsidy to cover the cost of dearness allowance to school teachers besides allowing adequate special grants for buildings and playgrounds to old schools.The percentage of literates in salem district is very low andhaving due regard to the backwardness of the District in this respect, Government have to come to the rescue of the District Board in order to ensure a~~n~~ all round., and healthy development and growth of educational institutions (Elementary schools) in the district

8

D.B.Resolution. President's note is approved. The Board resolves to request Government not to press for abolition of existing schools or teachers' posts. In view of the large percentage of illiteracy in this District Board area. The proposal to increase the burden of taxation on land is not just. It would be quite proper to provide adequate grants and subsidies from provincial funds for all schemes necessary for the growth and development of elementary education. It may also be represented to Government that the diversion of the arrear toll compensation grant for the purpose of covering the ~~xxxx~~ deficit in the Elementary Education Budget is not correct in principle or policy.

Sd/-K.A.Nachiappa Gounder
President.

(True extract)

25-6-46

Salem District Board office,

Dated 23rd June 1946.

President, Dt.Bd.Salem.

D.M.R.
25-6

ss/24-6-46

22

C.F. Ve
5th delay
Expedite
D.O.
20/6

Education & H DEPARTMENT.

Education Branch.

REMINDER.

Send the reply at once
Asst.
24/6

TO The President, District Board
Salem.

I ~~have the honour to invite~~ am directed to invite ~~invite~~ attention to Govt. Memo

No. 26376 B2-1 Edn, dated 17.5.46 and to

to request that the reply to it may be expedited.

~~request that this reminder may be returned at once with information as to~~

~~(1) the stage at which the matter now is,~~

~~(2) the date by which a reply may be expected,~~

~~and~~

~~(3) the circumstances which have caused the delay.~~

ASST. SECRETARY TO GOVT.
4 JUL 1946
EDUCATION AND PUBLIC HEALTH DEPT.

Office Secretariat

Signature.

Station Fort St. George

Asst. Secretary to Govt.

Designation.

Dated 21.6.46.

18/6

SUBJECT.

District Board Salem - Enhancement of the rate of education tax - Resolution of the District Board.

[P.T.O.

O.K.
Dt. 236

355721

E.P. No.

REPLY.

To The Secretary to Government,

Education & Public Health Department,

FORT SAINT GEORGE, MADRAS.

Sir,

Resubmitted.

A reply has been submitted to Government with this office letter E9-17788-45 dated 23--6--46 despatched on 25--6--46.

30-6-46

President, Salem
District Board.

E&PH Dept B2

The main file has been sent to L.A/Fin on 4.7.46. This may be added to it on its return to this Dept.

C96
5.7.46

6/7/46

E&PH Dept B2.

96
10/8

(28)

Memo No 26376 B2/46-3 Edn d. 10-8-46

Ele. Edn. – Dt Bd, Salem – Enhancement of rate of education tax – ~~Resolution of the Dt Board~~

Ref:– Letter from the P.D.B, Salem ~~Roc~~. No 17788/45/E9/ d 23.6.46

B2 Cf.

The P.D.B., Salem is informed that the decision of the Govt is that the ~~entire~~ arrear toll compensation grant sanctioned to a local body should first be utilised for ~~meeting~~ avoiding deficit in the elementary education and the general accounts of the local body before it is ~~utilised~~ used for any other permanent purposes. As there may be a deficit of the Rs 14000/- in the E.E. Fund (~~Account~~) even after ~~the adjustment~~ the entire arrear toll compensation grant is adjusted, the Govt consider that they must insist–

P.T.O

96
10/9

on ~~the enhancement of~~ the rate of education tax (being enhanced as already ordered. The President is, therefore, requested to forward a copy of the resolution of the Dt Board called ~~for~~ in para 6 of G.O. Ms 723 Edn., d 4.4.46, before 1.9.46.

pp 38-39 C F

2. As the deficit anticipated in the Ele. Edn. Fund account of the Dt Board can be completely wiped out by the adjustment of the arrear toll compensation grant and by the additional income from the education tax, it is not necessary to sanction ~~the need for the payment of~~ a subsidy from Prov. Fund. ~~towards the deficit does not arise~~.

7.8.46

7.8.46

8/8/46

9.8.46

To, The P.D.B., ~~Trichino~~. Salem ~~poly~~.

13.8.46

13

Education - Elementary - District Board Salem - enhancement of the rate of levy of Education tax - resolution of the Board requested - interim reply submitted.
R.o.c.E9/17788-45.

Salem District Board office,
Dated 9--9--1946.

ASST. SECRETARY TO GOVERNMENT
15 SEP 1946
EDUCATION & PUBLIC HEALTH DEPT.

From

Sri K.A.Nachiappa Gounder M.L.A.,
President, District Board, Salem.

B2

To

54070

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

Sir,

pp 11-12 ante

Ref. Government Memorandum No.26376-B2/46-3 Edn., dated 10-8-46.

The Government Memorandum under reply, calling for the resolution of the District Board, before 1st September was received a few days after District Board meeting on 9th August 1946 was over. The next meeting of the District Board is likely to come up, not earlier than September end, it being not possible to collect adequate business for being transacted at a meeting of the Board, earlier than September end, I have therefore to report that the resolution of the Board will be obtained at its September meeting and communicated to Government immediately thereafter and to request for time till 5th October 1946.

12-9-46

ss/11-9-46

11.9

President, Dt. Board, Salem.

E & PH Dept (B2)

(30)

10/2/9

Memo No 26376 B2-4 Edn d. 21.9.46

Ele. Edn Dt Bd Salem – enhancement of education tax – resolution of the Dt Bd.

Ref:— Letter from the P.D.B Salem Roc E9/17788-45 d 9.9.46.

p 13 C F.

In the circumstances stated in the P.D.B's letter read above, time is granted till 5.10.46 ~~to the Dt Bd, Salem~~ for the submission of the resolution of the Dt Bd called for in para 6 of G.O. no 723 Edn d 4.4.46

pp 38-39 C F

To The P.D.B, Salem

20.9.46

20/9/46

20.9.46

24/9

1938, 1939, 1941 வருஷங்களின் சேர்க்கை, நீக்கல், திருத்தல் அடங்கிய
1941-ம் வருஷத்திய (தென் ஆற்காடு cum திருச்சிறுப்பள்ளி cum சேலம் cum கோயமுத்தூர் ஜில்லாக்களின்)
இந்திய கிருஸ்துவர் தொகுதியைச் சேர்ந்த மதருஸ் லெஜிஸ்லேடிவ் அசெம்பிளியின் முடிவான எலக்டரல் ஜாபிதா

ஆத்தூர் தாலூக்கா.

அடியில்கண்ட கிராமங்களில் சேர்க்கை, நீக்கல், பிழைதிருத்தம்—இல்லே.

அக்கிசெட்டிபாளயம்
அப்பமசமுத்திரம் மஜரா ஐயனூர் பாளயம்
மஜரா செல்லியம்பாளயம்
மஜரா பனைமரத்துப்பட்டி
புதூர்
மஜரா புது தென்னங்குடி பாளயம்
மஜரா ராமனுதபுரம்
அம்மம்பாளயம்
அழகாபுரம்
முள்ளுவாடி மஜரா நாராயணபுரம்
ஒட்டப்பட்டி
கீழாவாரை
துலுக்கனூர்
பைத்தூர் தரப் கல்கட்டி
மஜரா கூளமேடு
மஜரா தெவளப்பட்டி
மஜரா புதூர்
பைத்தூர்
முருகம்
வாணபுரம்
நரசிங்கபுரம்
லக்ஷ்மண சமுத்திரம்
மஜரா செல்லியம்பாளயம்

சேலம்.
7—11—41.

N. V. VAIDYANADA AIYER,
Registration Officer.

நேஷனல் பிரஸ், செவ்வாய்ப்பேட்டை, சேலம்.

(31)

Education - Elementary - District Board - Salem - enhancement of the rate of levy of Education Tax - Resolution of the Board - submitted.

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

R.O.C. No. E9-17788-45.

Salem District Board Office,
Dated:- 3-----10-----1946.

From
Sri. K.A.Nachiappa Goundar, M.L.A.,
President, District Board,
Salem.

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

Sir,

Ref:- G.O. No. 723 Edn dated 4--4--46 and Government Memorandum No. 26376-B2-4-Edn dated 21--9--46.

58

In continuation of this office letter R.O.C. No. E9-17788-45 dated 9-9--46 ~~Exhx~~ I submit herewith District Board Resolution No. 53(319) dated 3--10--46 regarding the levy of Education Tax at an enhanced rate of land cess as called for in paragraph 6 of G.O. No. 723 Edn dated 4--4--1946. The Board feels that since the Government have ordered the enhancement & the same has come into effect no consent of the Board is warrented at this stage.

(2)

3.10.46

p.p.3/10.

President.

18

19

32

Extract from the Proceedings of the Ordinary Meeting of the Salem District Board held at Hogeinakkal on 3-10-1946.

Q 39

63-(319) Education—Elementary—District Board Salem—Enhancement of the rate of levy of Education tax—from $54\frac{1}{6}\%$ to $58\frac{1}{3}\%$ of land cess—from fasli 1356—Government—memorandum placed before the board.

President's note Placing before the District Board Government memorandum No. 26376—B2—46—3 Edn. dated 10—8—46 calling for a resolution of the Board for the levy of Education tax at an enhanced rate of 5[illegible] of land cess (ie.) enhanced from 13 pies to 14 pies in the rupee) with effect from fasli 1356

Note:—(i) The Government in G. O. No. Ms. 723—Edn. dated 4—4—46 while approving the budget framed by this Board 1946—47 subject to certain modifications have directed this board in para 6 of their orders to enhance the rate of levy of education tax from $54\frac{1}{6}\%$ to $58\frac{1}{3}\%$ of the land cess with effect from fasli 1356 so as to wipe off the anticipated deficit of Rs. 14000. The subject was placed before the board and in D B R 10 & (107) dated 29—5—46, it was resolved that the proposal to enhance the rate of levy of education tax was not just and that it would only be proper on the part of Government to provide adequate grants and subsidies from provincial funds without increasing the burden of taxation on land and without diverting toll compensation grant for wiping off deficit.

$58\frac{1}{3}\%$

p 3 [illegible]

p 11 [illegible]

2. In this office letter Roc. No. E9—17785—45 dt. 23—6—46, the Government were addressed accordingly with a copy of the District Board resolution But the Government in their memo No. 26376—B2—46—3 (Edn) dated 10—8—46 have replied that the decision of the Government is that the arrear toll compensation grant sanctioned is a local body should first be utilised for avoiding deficits in the elementary education and the general accounts of the local body before it is used, for any other permissible purposes and that they must also insist on the rate of education tax being enhanced from $55\frac{1}{6}\%$ to $50\frac{1}{3}\%$ of the land cess as already ordered with effect from the fasli 1356 as there may be a deficit of 14000 even after the entire toll compensation grant is adjusted. Government have also concidered it not necessary to sanction any subsidy from provincial funds for the reason that the deficit will be wiped out by adjustment of toll compensation grant and by additional income from education tax Board's resolution in the matter of the enhancement of the rate of levy of education tax from $54\frac{1}{6}\%$ to $58\frac{1}{3}\%$ of the land cess for fasli 1356., is solicited Toll compensation is an income on roads and it mult primarily be allotted for expenditure on roads which require a lot of funds but orders of government are final and this board has to agree.

D.B.R:-

The Board has already passed a resolution that the Education cess need not be enhanced and still the Government have already enhanced the cess and given effect to it. As such the Goverment may be informed that no such resolution agreeing to the enhancement of the Education cess is -- necessary from the Board, at this atage.

(Sd) K.A. Nachiappa Goundar,
President.

(True Extract).

CMS/

President.

22

therefore, requested to place the matter before the District Board and get a resolution of the Board passed resolving to levy ~~the~~ education tax at the rate of 14 pies in the rupee of land revenue with effect from fasli 1356. As the fasli year has already begun, it is imperative that instructions should be issued to the Collector for ~~the~~ collection and adjustment of the tax with the least possible delay.

The President is requested to send his reply not later than the 1st of November.

11/10/46

To the P.D.B. Salem

23

(34)

Education - Elementary - District Board Salem - Enhancement of the rate of levy of education tax - from 13 pies to 14 pies - subject could not be taken before the Board - Reply submitted.

R.o.c.E9/23941-46.

88852

Salem District Board office,
Dated 31--10--1946.

Secretary to Government
4 NOV 1946
Education and Public Health Dept.

From

Sri K.A.Nachiappa Gounder M.L.A., President, District Board, Salem.

To

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

Sir,

There were ordinary and urgent meetings of this District Board on 30-10-46. As the Government Memorandum No.26376-B2-5 Edn-46 dated 19-10-46 was received by me only on 26-10-1946 it was not possible for me to include the subject even in the agenda of the last meeting of the Board on 30--10--1946.

1.11.46

President, Dt. Bd. Salem.

ss/1-11-46

128
11/46

(35) **E & PH Dept. B2.** 25

Memo no 26376 B2-7 Edn d 11.11.46

12/11

Dt. Bd. Salem – enhancement of education tax:

pp 23 C.P.

Ref:– letter from the P.D.B, Salem No 23941-46 d 31.10.46

The P.D.B Salem is requested to place the matter before the Dt. Board at ~~the~~ its next meeting and to forward the resolution of the Board called for in para [illegible] of Govt. Memo no 26376 B2-6 Edn d 19.10.46 ~~without any delay~~. before 1.12.46.

pp 21-22 C.P.

9/11

O/o
8.11.46.

8.11.46

9/11/46

To The P.D.B
Salem.

~~26~~ 25/[illegible]

Ed PH Dept

Memo No 26376 B2/46-7 Edn d. 3.12.46.

Dt Board Salem - enhancement of education tax

The attention of the Special officer Dt Board Salem is invited to Govt Memo No 26376 B2-7 Edn of 11.11.46 and he is requested to expedite his reply.

Cop 30.4.46.

BM 3/12/46

21/12/46

To The Special officer Dt Board Salem.

p 25 ante

B2 30 27

Education - Elementary - District Board Salem - enhancement of the rate of levy of education tax from 54-1/6 per cent to 58-1/3 per cent of the land cess from fasli 1356 - resolution of the Board - called for - particulars submitted.

R.o.c.E9/23941-46.

Salem District Board office,
Dated 13--12--1946.

From
V.V. Subramanian Esq., M.A., I.C.S., O.B.E.,
Special Officer, District Board, Salem.

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

ASST. SECRETARY TO GOVERNMENT
EDUCATION AND PUBLIC HEALTH DEPT.
17 DEC 1946

77830

Sir,

p 26 ante

Ref. Government Memorandum No.26376-B2-46-7 Edn dated 3-12-46

The subject has been marked for the meeting to be held in the current month. The resolution of the Board called for in Government Memorandum No.26376-B2/46-7-Edn dated 11-11-46 will be submitted to Government early in January 1947.

p 25 ante

For Special Officer,
District Board, Salem.

14/12

ss/13-12-46.

26376

E & PH Dept B2

The Special Officer, Dt Board Salem may be reminded again on 15.1.47 if necessary. This may lie over till that date.

18.12.46.

18/12/46

19/12/46

12/16/1

16/1

(37)

E & PH Dept.

29

D.O. No 26376 B2-9 Edn d. 15.1.47

My Dear Subramanian,

Dt Board Salem – enhancement of education tax.

p 27 CF

Ref:– your letter No 23941-46 d 13.12.46

I am desired to say that as the kist months have already begun, necessary instructions have to be issued ~~immediately~~ as early as possible for the collection of education tax in the entire area of the Dt Board Salem at the rate of 14 pies in the rupee of land revenue. I am therefore to request that the resolution of the Dt Board called for in Govt Memo No 26376 B2-6 Edn d 19.10.46 may be expedited.

16/1

pp 21-22 CF.

Yours Sincerely.

To
V.V. Subramanian Esq,
M.A. I.C.S. O.B.E.
Spl Officer
Dt Board, Salem.

11.1.47

11.1.47

12/1/47

13/1/47

36

38 31

Education - Elementary - District Board, Salem - Enhancement of the rate of levy of education tax from 13 pies to 14 pies with effect from fasli 1356 - Sanction for the levy requested - Resolution of the Board - Submitted.

R.o.c.No.E9/23941-46.

~~Salem~~ District Board office,
Salem, Dated 17th January 1947.

From

V.V.Subramanian Esq.,M.A.,I.C.S.,O.B.E.,
Special Officer, District Board, Salem.

ASST. SECRETARY TO GOVERNMENT
3680
20 JAN 1947

To

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

Sir,

p25 ante Ref. Government Memorandum No.26376-B2-46-7 Education dated 11-11-1946.

....

p27 ante In continuation of this office letter R.o.c.No.E9/23941-46 dated 13-12-1946, the resolution of the Board agreeing to the levy of education tax at 14 pies, called for in Government Memorandum No.26376-B2-46-7, Education, dated 11-11-46, is submitted herewith. p25 above

For Special Officer.

ss/18-1-47

NJ 18.1.

Extract from the proceedings of the Special Officer, District Board, Salem, passed at an ordinary meeting held on 11-1-1947 at 10 a.m at the Collector's bungalow, Salem.

Present.

V.V.Subramanian, Esq.,M.A.,I.C.S.,O.B.E.,
Special Officer.

p25 ante 5(478) Read Government Memorandum No.26376-B2-7, Education, dated 11-11-46, requesting to forward a resolution of the Salem District Board agreeing to the levy of Education tax at the enhanced rate of 14 pies in the rupee of land revenue with effect from fasli 1356.

Resolution:--The levy of Education tax at 14 pies is agreed to.

Sd/-V.V.Subramanian
11-1-47.
Special Officer, District Board, Salem.

(True extract)

32

B2 33

D.O.

SECRETARIAT, EDN. AND P.H. DEPT.
20 JAN 1947
GOVERNMENT OF MADRAS

Salem
District Board
Special Officer's
Office,
Dated 18-1-47.

39

My dear Subramaniam,

4113

Subject: District Board-Salem. Enhancement of education tax-

Ref: Your D.O.No.26376-B2-9-Edn, dated 15-1-47.

The resolution of the District Board has been submitted separately.

Yours sincerely,
V.V. Subramanian
18.1.47
(V.V.Subramanian)

To
N.V.Subramaniam Esquire, I.C.S.,
Secretary to Government,
Education and
Public Health Dept
Fort St.George, Madras.

Ed PH Dept.

(40)

27/23/1

21/1

31 CP

Memo No 26376 B2/46-10 Edn d. 24.1.47

Dt Bd, Salem - Enhancement of rate of education tax to 14 pies in the rupee of land revenue.

Ref:- Letter from the Special officer, Dt Bd. Salem No E9/23941-46 d 17.1.47.

The Collector of Salem is requested to arrange for the immediate Collection of education tax in the area of the Dt Board Salem at the enhanced rate of 14 pies in the rupee of land revenue from fasli 1356 and for the adjustment to the credit of the Dt Board before 31.3.47 of the ~~additional~~ additional income due from the proceeds of the tax for nine months in 1946-47.

22.1.47.

22.1.47

23/1/47

To The Collector of Salem (with encl.)

Copy of 31 CP

to The Special Officer Dt Bd Salem

Fair with Encl. 27

Rates of Edn cess which will be in force from 1.7.46 (4)

Name of Dt Bd	Rate of levy ps	
Anantapur	12	
Arcot N.	14	(Now 12 pies)
Arcot S.	Proposed thereafter 15	(Now 12 pies) whenever were cancelled; present rate is 12 pies
Bellary	7	
Chingleput	12	
Chittoor	14	
Cuddapah	12	
Coimbatore	14	
Godavari E	15	
Godavari W.	15	
Guntur	15	
Kistna	15	
Kurnool	9	
Kanara S.	12	
Madura	14	
Malabar	14	
Nellore	14	
Nilgiris	14	
Ramnad	14	
Salem	14	(Now 13 pies)
Tanjore	12	(Now 6 pies)
Tinnevelly	14	
Trichinopoly	14	(Now 12 pies)
Vizagapatam	15	(Now 12 pies)

It will be observed from the above statt that in all dts except Bellary and Kurnool, the rate is 12 ps or more. Under the existing convention the rate should not exceed 15 ps. and that ~~limit~~ has already been reached or will be reached ~~by~~ 1.7.46 in 6 dts. In 11 dts, the rate is or will be 14 ps ~~and~~ from 1.7.46 and the margin of increase may be said to be very little.

The presidency average at present is $12\frac{17}{24}$ ps.

2 ✓

The budget estimate of the S. Arcot Dt. Bd. for 1946-47 is expected to close with a balance of Rs 86,705 (even without taking into account the arrear toll compensation) against the prescribed minimum balance of Rs 33,980. This Dt. Bd's contributions to the Ely. Ed. Fund in 1945-46 and 1946-47 are shown below:-

	R.E. for 1945-46 Rs	B.E. for 1946-47 Rs
Contribution from the General acct.- ordinary	64,712	46,277
Amount adjusted or to be adjusted from the arrear toll compensation grant	208,023	208,023
Total	2,72,735	2,54,300

Sd.
28.6.46

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(42)

Ed. A.H (Rs.) Dept

p 1 cf

cd. 8168 Rs. from the D.E.O. Roc. No. 2103-3-45-46 of 6.2.46.

p 2-9 cf

cd. 15347 Rs. from the D.B. Salem Roc. No. E9-17788 of 45, of 15.3.46.

Budget Estimate -1946-47- Elementary Ed. Fund - Dt. Board Salem

The D.E.O. has forwarded with his remarks the revised estimate for 1945-46 and the budget estimate for 1946-47 of the Elementary Ed. Fund under the control of the Dt. Board, Salem. The estimates are examined below.

p 9-10 cf

2. ~~cut~~ Provision has been made in the budget (both in the R.E. and in the B.E.) for expenditure connected with the scheme of expansion of elementary Ed., compulsory elementary Ed. and supply of midday meals and credit has also been taken for a subsidy from Govt. funds towards the cost of the schemes ~~for~~ as indicated in the statement below:-

	Revised Estimate 1945-46		Budget Estimate 1946-47	
Compiled from the budget figures	Expenditure provided for Rs	Subsidy taken credit for Rs	Expenditure provided for Rs	Subsidy taken credit for Rs
Expansion of Ed.	4,47,770	2,25,260	6,55,510	2,25,260
Compulsory Ed.	74460	74460	2,66,380	2,65,180
Supply of midday meals	1,29720	129720	237820	2,37,820
	6,51950	4,29440	11,59,710	7,28,260

The "credits" and debits in respect of these schemes are examined

2/

examined in paras 6, 7 & 8 below.

3. Excluding the transactions relating to the three special schemes, the normal receipts & charges in the E.E. Fund account are as follows:—

	Budget Estimate 1945-46 as sanctioned by Govt. Rs	Revised Estimate 1945-46 Rs	Budget Estimate 1946-47 Rs
Opening balance	13222	2,09,175	3,65,875
Receipts	7,12,542	10,94,490	13,29,070
Total	7,25,764	13,03,665	16,94,945
Charges ordy. for 8955	8,86,490	9,02,690	10,05,690
Capital 1n.6.45	78350	35100	31,600
	9,64,840	9,37,790	10,37,290
Total closing balance ~~Deficit~~ Ⓨ	— 2,39,076	3,65,875	6,57,655

p.17

4. Revised Estimate – 1945-46

When orders were passed on the budget the rate of dearness allowance was fixed at Rs 10 per teacher per month. The rate was subsequently raised to Rs 16 a month from 1.1.45. The President reported that the extra cost on account of the grant of dearness allowance to teachers would be Rs 2.82 lakhs. The expenditure provided in the revised estimate shows only a small increase. ~~The fall~~ This is ~~was due to~~ ~~presumably~~ due to the following:—

p.46 of Ⓨ

(1) inclusion of the cost× of dearness allowance× for teachers employed under the expansion & compulsory schemes in the estimate of Rs 2.82 lakhs;

× These are to be met from the spl. subsidy

(2) the possibility of the provision proposed in the budget being an overestimate.

The Board was asked to wipe off the deficit in the Elementary

---

(43)

3/

p.49 of Ⓨ

Edn. Fund account by ~~adjusting~~ adjusting a portion of the arrear toll compensation grant. Credit has been taken in the R.E. for an income of Rs 3,54,760 from the arrear toll compensation grant. It is understood from L.A. that the grant actually sanctioned is Rs 3,04,451 and that out of this only a sum of Rs 49,450 has so far been drawn by the Bd. The L.A. Dept. have noted in the general funds budget that even this sum is not ~~available in~~ necessary for the general funds as there is no deficit in that account. If credit for the income of Rs 3,54,760 is deleted the revised estimate will close with a surplus of Rs 11,115. It may be noted here that the expenditure proposed this year under the expansion scheme exceeds the subsidy payable by Rs 2,22,510 & the Board has no funds to meet this ~~extra~~ excess expenditure. ~~The Board~~ If the excess expenditure is taken into account there will be deficit of Rs ~~2.11 lakhs~~ 2,11,395. The Board may be asked to claim and get adjusted to the E.E. Fund a sum of Rs 2,11,395 out of the arrear toll compensation grant. The R.E. will then close with a nil balance.

p.31 CF

365875
354760
11115

4,47,770
2,25,260
222510 ante

222510
-11115
211395

354760
143365
211395

A

5. Budget Estimate – 1946-47

p.31 of

The Board has taken credit for a subsidy of Rs 6,27,050 from Govt. fund towards the ~~deficit in the budget~~ grant of dearness allowance to teachers. It will be possible to

4

to balance the budget without a subsidy. As the budget is to open with a nil balance, the deficit at the end of 1946-47 will be Rs 335270 if the credit for a subsidy of Rs 627050 is deleted. The Board may be asked to get adjusted to the E.F. fund the entire ~~toll~~ arrear toll compensation grant of Rs 304451 payable in 1946-47. There will still be a deficit of Rs 30,819. L.A. may be consulted whether the general funds cannot make an additional contribution to cover this deficit.

or whether the general funds close with surplus

657655
365875
291780
-627050
-335270

B
335270
304451
30819

6. ~~Compulsory edn.~~ Expansion of edn. (1) ~~Revised Estimate~~

~~1945-46~~ The Board has launched on a scheme of expansion far beyond its means. It should be asked to limit the cost of the scheme to the Govt. subsidy payable viz Rs 225260. This subsidy is the maximum amount payable and will not be increased on any account. Instructions in this regard may be issued along with the orders that will be passed on the budget. So far as 1945-46 is concerned the excess expenditure can be met from the arrear toll compensation grant ~~of Rs~~

p 3 ante

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

The scheme of compulsory edn. introduced this year aims at bringing ultimately under instruction 13871 children. Of these 9250 children may have been enrolled in school. A subsidy of Rs 26000 has been paid this year towards the expenditure of Rs 74460 provided in the R.E. The need for the payment of

(44)

5

of the balance will be examined on receipt of the report called for from the D.B.

(2) Budget Estimate – 1946-47

Besides the 9250 children referred to in (1) above 2770 children will be newly enrolled in 1946-47. The Govt. propose to extend the scheme of compulsory edn. to other villages in each Dt. The number of children in the villages to be selected in Salem will be 16500. Of these 11000 children will be brought to school. Thus provision should be made for the education of 23020 children in 1946-47. The cost will be as follows:—

For 9250 children (12 months)	129500
For 13770 children (nine months)	144600
Equipment.	39300
	313400

137700
6885
144585

8. Supply of midday meals

(1) Revised Estimate – 1945-46 Under the scheme approved by Govt. the Board has to supply meals for 9886 children on each school day. A subsidy to cover the expenditure provided for has already been sanctioned. The question whether any adjustment should be made with reference to the actual expenditure will be considered in April 1946.

(2) Budget Estimate – 1946-47

Besides the 9886 children referred to in (1) above the Board has to supply meals to 4900 children in

6 B2

in the area to be selected for compulsion in 1946-47. The cost of providing meals for all the children will be as follows:—

for 9886 children (12 months)		237820
for 4900 children (8 months)		78400
		316220

9. A draft memo with reference to A on p 3 ante is ~~under~~. ~~Often~~ ~~.....~~ L.A. ~~&~~ ~~Finance~~ may see ~~for remarks~~.

22.3.46

23/3/46 L.A. ~~Finance~~

E&P.H. wo. 8168 B2/46-1
25/3/46

L. A. Dept.
(Bud II)

LOCAL ADMINISTRATION DEPT.
8582
25 MAR 1946
SECRETARIAT, MADRAS

The notes of the E & P. H. Dept. from p 1 ante may be perused.

2/ 'B' of E & P.H. note on p. 3 ante. Credit has been taken in the R.E. for 1945-46 in the Ely. Edn. budget for a contribution of Rs 1,27,815 (Rs 114590 Ordy. plus Rs 13,225 capital) against Rs 1,18,960 (Rs 105,730 Ordy. plus Rs 13230 capital) provided (x) for the year in the Gl. fund budget of the Dt. Bd. The credit taken in the R.E. in the Ely. Edn. budget may therefore be reduced from Rs 127815 to Rs 118,960. If this is done the deficit anticipated in the Ely. Edn. Acct. at the end of the current year will increase from Rs. 211395 to Rs 220250. The Bd. may therefore be asked to adjust to the E.E. Acct. Rs 220250 instead of Rs 211395 from the arrear toll compensation for 1945-46 to avoid the deficit in that Account.

3/

G.R.
25.3.46

p.9 c.f.

(x) Already seen by E&P.H.

127815
118960
-8855
-211395
-220250

105730
13230
118960

B2 (45) 7

'B' of E & P.H. note on p. 4 ante. As the balance in the Gl. Acct.-Ordy. may be required for post war development schemes relating to village roads the Dt. Bd. cannot afford to pay from the Gl. Acct. to the Ely. Edn. Acct. in 1946-47 any additional contribution over & above the contribution of Rs 1,05,730 already provided. The Dt. Bd. may perhaps be asked to avoid the deficit of Rs 30,819 anticipated in the Ely. Edn. Acct. at the end of 1946-47 by reducing the provision of Rs 1,17,880 made in the B.E. for 1946-47 for capital expenditure from the Ely. Edn. Acct.-Ordy by Rs 30,819.

ASST. SECRETARY TO GOVERNMENT
16602
25 MAR 1946
EDUCATION AND PUBLIC HEALTH DEPT.

p.9 c.f.

25/3

'4/. With these remarks the file may be returned to E & P.H.

25.3.46.

25.3.46

Secy
E & P.H.

27/3/46
E & P.H.

Dp. 25.3.46.
LA 8582-1 (Bud II)
25.3.46.

25. E.P.H. Dept.

~~A the~~ Necessary addition has been made to the draft memo. It may be issued.

25.3.46

25/3/46

p.3 c.f.

p.4 ante

335270
304451
30819

The file deals with the Budget Estimate of the Elementary Education Fund of the District Board, Salem, for 1946-47. Credit has been taken in the budget for a subsidy of Rs. 6,27,050 from Provincial Funds towards the grant of dearness allowance to teachers in the elementary schools. If this credit is deleted there will be a deficit of Rs. 3,35,270 at the end of 1946-47. A sum of Rs. 3,04,451 is payable to the District Board as arrear toll compensation grant in 1946-47. The Board may be asked to get adjusted to the elementary education fund the entire grant. The deficit will then be Rs. 30,819/-.

2.

8/

2. In the notes to G.O.125 Edn. dated 18-1-46 the view has been recorded that rate of education tax levied in the area of the District Board may be raised from 13 pies to 14 pies in the rupee of land revenue from 1-7-46. The additional income which the Board will derive in 1946-47 from the enhancement of the rate of tax will be Rs.14,000/- The Board may be asked to avoid such portion of the deficit of Rs.30,819/- as is not covered by the additional income from the education tax by curtailing the provision for capital expenditure.

3. The cost of the scheme ~~for~~ of compulsory ele. education and supply of midday meals to school children in 1946-47 will be about Rs.6,29,620/- A subsidy to cover the entire expenditure on this account has to be paid from Provincial funds.

4. The file may be circulated for orders whether the rate of education tax may be raised from ~~13&14~~ 13 & 14 pies as suggested above.

# 16819

313400
316220
629620

27/3/46 S

27.3.46

28/3

(N.B. from middle of (i) etc)

28/3/46

29 MAR 1946

29 3/46

A draft order is submitted for app.

2/4/46 S

1.4.46

[G.O No: 723 Edn. d. 4-4-46] pp37-40 cf

Ed PH Dept (B2)

(46)

No. 34297 B2/46. From the P.D.B., Salem, Ref No 17788/49/E9 d 23.6.46.

Elementary Edn Fund – Dt Board Salem – Enhancement of education tax – Resolution of the Dt Board

In passing orders on the Elementary education fund budget of the Dt Board, Salem, for 1946-47, the Board was asked:–

(1) to credit to the Elementary Education Fund Account the entire arrear toll Compensation grant ~~and of~~ ~~Rs 3…~~ of Rs 304451 and

(2) to raise the rate of education tax from 13 pies to 14 pies (the additional income from the tax ~~in~~ in 1946-47 was estimated at Rs 14,000/-0).

2. The President has forwarded a copy of the resolution of the Dt Board expressing its views on the Govt orders on the budget. The Board considers:–

(1) that the proposal to increase the rate of education tax is not just and

(2) that arrear toll Compensation grant should not be diverted for meeting the deficit in the Ele. Education Fund. As an alternative the Board requests that a subsidy should be paid from the provincial funds towards the deficit in the ~~budget~~ budget.

(1) above:

The ~~Board~~ P.D.B was asked to forward a copy of the resolution of the Board resolving to levy the tax at enhanced rate. In view of the opinion expressed by the Board it is for consideration whether the orders regarding enhancement of tax should be enforced. In another file relating to the budget of the Coimbatore Dt Board, H.M. (Edn) has observed that the ~~land is at~~ present over burdened and that he will ~~not increase the burden on land~~.

(2) above.

re Board enforce here, I think
3.7.46

ys; [illegible] be no objection to enhancement at 14 pis
3.7.46

It has been the decision of Govt. that the arrear toll compensation grant should be utilised for avoiding deficits in the Elementary Education Fund ~~and~~ and the General Fund accounts before it is spent otherwise. The request for the grant of a subsidy is therefore inadmissible. // Orders are solicited on the point at A on p1 ante.

A

B 3.7

C

L.A. and Finance may see for remarks.

C 2.7.46

2.7.46

RM 3/7/46

B 3.7

37995 E.B.

ASST. SECRETARY TO GOVERNMENT
10 JUL 1946
FINANCE DEPARTMENT

L.A. / Finance

L.A. (E)

EdPH no 26376 B2-2
4.7.46

LOCAL ADMINISTRATION DEPT.
20627
5 JUL 1946
SECRETARIAT, MADRAS

C.T.
6/7

A above is correct (Vide para 2(b) of G.O. no 892 L.A. d 11.5.46)
The file may be passed on to Fin.

6/7/46
9.7.46

R 9.7.46

Secy 9/7/46

Fin Fin

Thiru C

Fin (Exp. B)

SSS 8/7

S.S.S. 9.7.46

Please see the notes on pp 1-2 above. The proposal of E & P.H. to enforce the ~~[illegible]~~ enhancement of edn. tax in the area of the Salem Dt. Bd. from 13 to 14 pies in the rupee of land revenue may be agreed to. Their view that the request of the Board for a subsidy from prvt. funds to meet the deficit in its Ely. Edn. Fund is inadmissible may also be concurred in in this Dept.

JY 12.7.46

E & P.H.

L.A. no 20627-E
10/7/46

Finance no 37995 Exp
15.7.46

12.7.46

12.7.46

ASST. SECRETARY TO GOVERNMENT
39256
15 JUL 1946
EDUCATION AND PUBLIC HEALTH DEPT.

EdPH Dept Note

The question for consideration is whether the Govt should enforce their orders in para 6 of G.O. no 723 Edn dated 4.4.1946 directing an increase of education tax in Salem District from 13 pies to 14 pies in the rupee of land revenue ~~from~~ with effect from fasli 1356. Attention is solicited to Secretary's remarks at A on p1 ante and the notes of L.A. and Finance on p2 ante. The file may be circulated to H.M. (Edn.) and H.M. (L.A.) for orders ~~[illegible]~~.

(47)

C 18.7.46

18.7.46

RM 19/7/46

B 19.7.46

H.M. (Edn)

I would like to know the maximum fixed by the Govt. in the matter of the education tax. It is a fact that the land is overburdened, & I will not like to increase the burden. But in that case some other alternative has to be found. I would like this matter to be gone into.

H.M. (L.A)

In the meanwhile the E.T. rate of tax levied in the various districts as well as the maximum fixed if any, may be put up.

SA
23.7.46

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

A statement is put up. The following rates have been considered as the maximum for the following class of Dt. Boards.

	Tentative Maximum rate
(1) Dt. Boards which receive an income of two lakhs of rupees from an anna of land cess or less, (Rs 17,000 from a pie of land cess or less)	12 pies
(2) Dt. Boards which receive an income of over 2 lakhs of rupees from an anna of land ~~revenue~~ cess but an income of less than Rs 31,000 from a pie of tax	14 pies

Maximum rate

(3) Dt. Boards which derive an income of Rs 31000 or more from a pie of tax — 15 pies

Salem (present case) comes under group (2).

25/7/46

26/7/46

26.7.

In Salem the enhancement may be made.
TSA 27.7-46

H.D. (Edn.)

c 26/7/46

I agree. 3/8 H.D. (L.A)

SECRETARY, EDN. AND P. H. DEPT. 5 AUG 1946 GOVERNMENT OF MADRAS

A draft memo is submitted.

7.8.46

8/8/46

9.8.

8.8.46

[Issued as Memo no. 26376 B2/46-3 Edn. d 10.8.46] pp11-12 CF

C.no. 58746 B2/46 from the P.D.B. Salem no E9-17988-45 d 3.10.46 p17 CF

Please see the P.D.B's reply on p17 CF to this Depts' Memo on p11 CF. A draft memo is submitted.

8.10.46

Before 1944 the practice ~~it~~ was to order an enhancement in the rate of ed. tax and issue simultaneously instructions to the Collector in regard to the collection and adjustment of ~~the rate~~ ed. tax at the increased rate. The D.D.B. South Arcot questioned in 1944 the legality of this procedure. The Legal dept. expressed the view ~~that~~ a resoln of the dt. Bd. sh. be obtained before instructions were issued to the Collector. The revised procedure is being followed since 1944. The position may be explained to ~~the~~ the P.D.B.

9-10-46

11/10/46 S

Legal [illegible] see

Madras Legal

E.D. Memo 26376 B2-5

ASSISTANT SECRETARY 14 OCT 1946 LEGAL DEPARTMENT.

B2

(48)

Legal dept

Seen in Legal
17-10-46.

ASST. SECRETARY TO GOVERNMENT EDUCA AND PUBLIC HEALTH DEPT. 62481 18 OCT 1946

S
17/10/46

E&PH
B2

Legal no. 8252-1
17/10/46.

Issue
18/10/46

[Issued as Memo no. 26376 B2-6 Edn. d 19.10.46]

pp21-22 CF

C.no. 66852 B2/46 from the P.D.B. Salem no E9/23941-46 d 31.10.46.

p23 CF

Please see the reply from the P.D.B Salem on p 23 ~~21-22~~ CF. to this Depts' Memo on pp 21-22 CF. It is not known when the next meeting of the Dt Board will be held. The P.D.B may be asked to place the matter at the next meeting of the Board & report it ~~[illegible]~~. The draft Memo below is for approval.

2. The question ~~as to~~ whether the President ~~of the Dt. Bd~~ sh. ~~Board~~ ~~may~~ be asked to convene a special meeting of the Board may be considered on receipt of the P.D.B's reply to this Depts' Memo proposed to be issued.

8.11.46

9/11/46

8/11/46 [Issued as Memo 26376 B2-7 Edn d 11.11.46]

C.no. 3680 B2/47 from the Spl officer Dt Bd Salem no E9/23941-46 d 17.1.47

p31 CF

The Special officer, Dt Board Salem has forwarded the resolution of the Dt Bd, agreeing to the levy of education tax at 14 pies with effect from fasli 1356. The draft memo below is for approval.

22.1.47

22.1.47

23/1/47

[Issued as Memo no 26376 B2-10 Edn. d. 24.1.47]