Sectt. II-27—37,000—18-11-45.

Edn (1946) Department.

Ms SERIES.

G.O. No. 764 / Edn

Dated 9.4.1946

Order on pp. 25-28 C.f.

[Despatch Abstract]

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

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Further Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

A

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.
R.C.19-B-3/45-46, DATED 19-1-1946.
£@£

Elementary Education Fund - Tinnevelly District Board - Budget Estimate - 1946-47.

REF: Letter D-1-26695/45, dated 22-11-1945 of the President, District Board, Tinnevelly.

ASST. SECRY. GOVERNMENT
28 JAN 1946
EDUCATION AND PUBLIC HEALTH DEPT.

3836.

Submitted.

2. Variations between the sanctioned budget and the revised estimates, and the need for the provisions made in the Budget Estimate for 1946-47 have been explained by the President.

3. Revised Estimate - 1945-46. 80,170

(i) The credit taken for Rs. 80/170/- as Government grant under section 37 of the Act should be reduced to Rs.75,000/- with reference to G.O.No.1157 Edn. dated 30-7-45 and Government Memo. No.32982-A-1Edn dated 25-8-1945.

(ii) The credit taken for Rs.1,58,810/- as Government grant under the proviso to section 37 of the Act should be reduced to Rs.1,58,805/- with reference to G.O.No.553 Edn. dated 10-4-1945 and No.594 Edn., dated 16-4-1945.

(iii) The provisionsin the budget for Marava and compulsory elementary education should have been distinguished from each other and shown separately.

A (iv) Considering the expenditure under capital in the previous year, and in the absence of details, there appears to be no need for a provision of Rs.38,330/-

(v) The revised estimate exceeds the sanctioned budget under ordinary and capital. Orders of Government are necessary for incurring the excess expenditure.

4. Budget Estimate for 1946-47:

(i) The credit taken for Rs.80,170/- as Government grant under section 37 of the Act is liable to revision with reference to the amount of education tax that may be adjusted during the current year to the credit of the Elementary Education Fund.

(ii) The credit taken for Rs.1,58,810/- as Government grant under the proviso to section 37 of the Act should be reduced to Rs.1,58,805/- with reference to para 3(ii) above.

(iii) The ordinary expenditure alone under the compulsory elementary education scheme is estimated at Rs.33,680/- against which credit has been taken only for Rs.32,000/-. This should be raised to Rs.33,680/-.

T (iv) The estimates under capital - Receipts and expenditure - appear to have been inflated, and the Board may not be in a position to spend a great part of it during the budget year.

(v) The revised budget opens with a deficit of Rs.92,662/- and the Budget Estimate is expected to close with a deficit of Rs.2,20,482/-. There is a deficit of about Rs.1,00,000/- per year. The financial position of the fund is therefore not sound and its resources require improvement.

5. The accommodation provided for 69 schools for boys and 31 schools for girls is inadequate or otherwise unsuitable and 13 schools for boys and 3 schools for girls require repairs and white washing.

P.T.O.

6. Additional teachers 11 girls' schools and Muslim Religious Instructors are required in 4 boys' schools. Secondary grade teachers are required in 6 girls' schools. Two girls' schools are reported to have superflous teachers. The provision for these teachers may with advantage be transferred to other schools in need of additional teachers.

7. The equipment provided for 118 schools for boys and 95 schools for girls is inadequate as against 81 and 104 during the previous year. This indicates that the board is not meeting the growing needs for the supply of equipment. This defect should be rectified without delay.

IT

8. Marava Education.

Provision has been made for Rs.3,395/- in the Revised Estimate for ordinary expenditure on Marava Education, of which Rs.2000/- is for midday meals. No provision appears to have been made in the Budget Estimate for the education of Maravas. A detailed report will be submitted in due course with reference to paras (3) and (4) of G.O.No.Ms.626 Edn. dated 24-4-45.

Separate file

9. Compulsory Elementary Education.

Item of expenditure	Revised Estimate 45-46	Budget Estimate 1946-47.
(1) Salaries of teachers	1,960	9,600
(2) Dearness allowance	1,570	7,680
(3) House rent and contingencies	75	1,400
(4) Midday meals	5,000	15,000*
Total	8,605	33,680

2000 3000
1395

* should be raised to Rs.1,46,630 with ref. to Govt. Memo. No. 32083-A-5Edn dated ~~1~~-9-1945.

Item of ~~expendi~~ credit taken.	Revised Estimate 1945-46	Budget Estimate 1946-47.
Marava & compulsory Edn	12,000	32,000
Less - Marava Education	3,395	Nil
Compulsory Elementary Education	8,605*	32,000

* Including advance of Rs.1,800/- sanctioned in G.O.No.2177 Edn. dated 22-12-1945.

The credit taken in the Budget Estimate for 1946-47 is insufficient to cover the proposed expenditure. It should therefore be raised to Rs.33,680/-

The President has not furnished separate estimates under capital expenditure relating to the compulsory Elementary Education Scheme. Details have been called for and the subsidy payable will be reported to Government with reference to G.O.No.1224 Edn., dated 14-8-1945.

A copy of President's letter L.Dis.30591/45, dated 14-12-1945 is enclosed.

for Director of Public Instruction.

To

The Secretary to Government,
Education and Public Health Department.

SR
22/1.46

3

Copy of letter L.Dis.30591/45 dated 14th December 1945 of the President, District Board, Tinnevelly to the Director of Public Instruction, Madras.

Sub: Budget Estimate - 1946-47 - Tinnevelly Dt Board - Elementary - Education Fund - Provision on account of compulsory Edn - ~~Estimate~~ Establishment - charges and supply of midday meals.
Ref: Govt. Memo. No.53672-A-1-Edn dated 26-11-1945.

The revised budget for 1945-46 and the budget estimate for 1946-47 was forwarded with this office D-1-26695/45 dated 22-11-45 wherein due provision has been made for the appointment of additional teachers in compulsory areas and for the supply of mid-day meals to pupils in that area. I furnish below information as to the provision made under the several heads as required in Govt. Memo quoted above.

Revised Budget 1945-46.

		Rs.
As per particulars furnished in D-1-15730/45 dated 6-11-45 in reply to Director of Public Instruction's No.2879-B-44 dated 16-10-45.	Salaries of Masters	1,960
	Dearness Allowance	1,570
	House Rent	40
	Contingencies	35
Supply of Mid-day meals		5,000

Budget Estimate 1946-47.

Salaries of masters	Rs.9,600
Dearness allowance	Rs.7,680
House rent	Rs. 600
Contingencies	Rs. 800
Midd-day meals	15,000

77373 0
14
159730

61733 0

P.T.O.

: 2 : 4

Capital Land and buildings (includes provision for schools beyond compulsory areas) ... Rs.52,000/-

Furniture and apparatus -do- do- ... Rs.15,000/-

(TRUE COPY)

for Director of Public Instruction.

Sd/
22/1/46

5040
60480
67392
127872
10350
5328
143550

127900
10350
5700
17280

7488
110590
9750
4530
124870
2520
2808
15680

By Registered Post Ackt. due.

D-1-26695/45.
Enc:-Budget ~~Establishment~~ Estimate in duplicate with Sub-statements and establishment schedule.

Tinnevelly District Board Office,
Dated the 22nd November 1945.

From
Sri Rao Sahib P.Muthusamy Reddiar,
President, District Board,Tinnevelly.

To
The Director of Public Instruction,
MADRAS.

DIRECTOR OF PUBLIC INSTRUCTION
MADRAS
P.19B3

4

Sir,

Budget Estimate - 1946-47 - Elementary Education Fund - Tinnevelly District Board-forwarded.

Ref:- Your No.8951-B-45 dated 10-10-45.

The Revised Budget for 1945-46 and the Budget Estimate for 1946-47 relating to the Elementary Education fund of this District Board are herewith sent in duplicate.

Details of expenditure under salaries and contingencies are furnished separately.

Provision has been made for repairs to buildings including repairs to rent free buildings.

Marked variations have been fully explained separately. A schedule of Establishment and a copy of District Board Resolution No.1 dated 17-11-4 approving the budget are also enclosed in duplicate.

P. Muthusamy Reddiar
President.

Tsc/22.11.

25/11/45

-220482

18309

202173

18131

5

Tinnevelly District Board.

Elementary Education Fund - Summary - 1946-47.

	Opening balance.	Receipts.	Expenditure.	Closing balance.
Ordinary.	-58802	586330	748010	-220482
Capital.	--	68000	68000	--

Particulars.	Actuals 44-45.	Budget 45-46.	Revised budget 45-46.	Budget estimate 46-47.
Opening balance.	29745	-	-92662	-58802
Receipts - Ordinary.				
Education Tax.	99530	236000	380200	275000
Income from investments.	7	-	-	-
Contribution.	1200	1200	1200	1200
Other receipts.	334	200	350	500
Endowments.	115	100	250	150
Govt. Grant under Sec.37 of the Act.	51165	80170	80170	80170
-do- under proviso to -do-	158805	158810	158810	158810
-do- for Marava & Compulsory Edn.	-	-	12000	32000
Subsidy for dearness allowance	35498	-	-	-
Prevocational receipts.	1620	800	1500	1500
Contribution from General account.	70000	92000	137250	100000
Deduct amount transferred to Capital.	-8744	-4000	-36330	-63000
Total - Ordinary.	409530	565280	735400	586330
Receipts - Capital.			Marava	
Government Grants.	-	-	2000	5000
Other Receipts.	263	-	-	-
Add - amount transferred from Ordinary.	8744	4000	36330	63000
Total - Capital.	9007	4000	38330	68000
Total Ordinary & Capital.	418537	569280	773730	654330
Grand Total including opening balance.	448282	569280	681068	595528

773730

Particulars.	Actuals 44-45.	Budget 45-46.	Revised Budget 45-46.	Budget Estimate 46-47.
Expenditure - Ordinary.				
Salaries of Masters.	333649	341560	349500	372400
Dearness allowance.	129588	149000	257450	256370
Clerks & Servants.	5043	4800	5970	7490
Contribution to Provident Fund.	17357	19000	19000	19500
Contribution for Pension or Gratuity.	20	300	300	300
Prevocational subjects.	2290	5500	5000	6000
Travelling allowance.	753	1500	1500	1500
Contingencies & Equipment:				
House rent.	17560	19000	20000	20850
Other items.	15495	17500	18500	19200
Furniture & Apparatus.	104	2000	2000	3000
Library Books & Maps.	16	1500	500	500
Mid-day meals supply.	-	-	7000	20000
Supply of Books & Slates.	-	-	500	-
Repairs to Buildings.	10062	8500	11420	18000
Contribution to Panchayat	-	2900	2900	2900
Total - Ordinary	531937	573060	701540	748010
Expenditure - Capital.				
Land & Buildings.	5463	1000	12330	52000
Furniture & Apparatus.	2636	2000	25000	15000
Books and Maps.	28	-	-	-
Prevocational subjects.	880	1000	1000	1000
Total - Capital.	9007	4000	38330	68000
Total Ordinary & Capital.	540944	577060	739870	816010
Closing balance.	-92662	-7780	-58802	-220482
Grand Total including closing balance.	448282	569280	681068	595528

R. Muthusamy

President,
District Board, Tinnevelly.

S.V./22.11.

Tinnevelly District Board.

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

	No. of schools having as the Highest Class.							
	VIII. Std.	VII. Std.	VI. Std.	V. Std.	IV. Std.	III. Std.	II. Std.	I. Std.
No. of schools on the date of submission of budget.	21	3	Nil.	396	-	-	-	-

420

295
129
41

No. of schools to be opened in the ensuing year.	Six.
Total number of Teachers employed in all the schools under the management of the local body on the date of submission of budget. Scale of pay in force and the number of teachers in each scale.	Sec. Grade 125. 25-2/2-45. Ely. Higher 947. 20-1/2-24-2/2-30 Ely. Lower 106. 15-1/2-20. Religious Instructors. 39. Exempted Teachers. 11. Prevocational Instructors. 10. Total 1238.
Number of additional teachers proposed to be employed in:- (1) the existing schools.	Additional teachers are proposed to be employed in compulsory areas as and when recommendations are received from the Inspecting officers.
(2) schools to be newly opened during the ensuing year and their scale of pay.	Three Girls schools for Maravas at Devarkulam, Sundaresapuram and Singampatti and 2 boys schools at Malayankulam and Chinna Koilankulam. A school for boys at Silathikulam, Nanguneri Taluk 20-1/2-24-2/2-30.
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 the proposed scale of pay and extra provision made for the purpose.	N i l.

879
307
1186

P. Muthuswamy

President,
District Board, Tinnevelly.

S.V./23.11.

13

6

Tinnevelly District Board.
Elementary Education Fund.
Revised Budget 1945-46.

	Salaries.	Dearness allowance.	House rent.	Fixed contin-gencies.	Other items.
Higher Ely. schools in the District.	65300	45170	3640	1270	1590
Ambasamudram Taluk.	33480	24110	2220	930	430
Koilpatti "	34600	28370	2430	890 ~~980~~	720
Sankarankoil "	35940	27400	3060	1210	630
Tenkasi "	39240	28750	1940	1090	780
Srivaikuntam "	27410	19940	1320	890	540
Tiruchendur "	41690	31520	2340	1460	820
Nanguneri "	37360	27000	1710	1090	660
Tinnevelly "	30300	22160	1340	800	500
Leave allowance.	4180	3030	-	-	-
Postage.	-	-	-	-	2200
Total.	349500	257450	20000	9630	8870
				18500	

P. Muthusamy

S.V./22.11.

President,
District Board, Tinnevelly

Tinnevelly District Board.
Elementary Education Fund.
Budget Estimate 1946-47.

	Salaries.	Dearness allowance.	House rent.	Fixed contingencies.	Other items.
Higher Ely. schools in the District.	72370	44690	3970	1350	700
Ambasamudram Taluk.	32030	20650	1870	1100	450
Koilpatti "	35560	24610	2540	1020	450
Sankarankoil "	37390	25760	3200	1350	550
Tenkasi. "	41540	27050	2050	1320	600
Srivaikuntam "	27920	17960	1400	1150	700
Tiruchendur "	42410	27740	2450	1680	530
Nanguneri "	40900	27110	1820	1440	1000
Tinnevelly.	30710	20000	1300	1000	510
Balance 5 Marava schools.	2400	1920	250	70	30
Leave allowance.	9170	18880	-	-	-
Postage.	-	-	-	-	2200
Total	372400	256370	20850	11480	7720
					19200

P.K. Muthusamy Reddiar

S.V./22.11.

President,
District Board, Tinnevelly.

24-11-46

2400
1520
3500
4670
5340

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Tinnevelly District Board.

Elementary Education Fund - 1946-47.

Revised Budget: **Receipts:** Credit has been taken in the revised budget under Education tax for a sum of Rs.265000/- at the increased rate of - 14 pies in the Rupee as sanctioned in G.O. No.Ms.1570, Edn., & P.H., dated 4-10-45 with effect from Fasli 1355 as also a sum of Rs.1,15,200/- being the balance of education tax for 44-45 not adjusted in that year. Besides the sum of Rs.92,000/- taken credit as contribution from General Funds, an additional sum of Rs.~~48,500~~45250/- has been taken credit in the revised budget as ordered in the G.O. quoted above. Rs.12,000/- has been taken credit under Ordinary and Rs.2,000/- under Capital as subsidy from Government for provision of mid-day meals and establishment charges on account of Marava schools and compulsory education and for provision of furniture & the construction of additional sheds.

Expenditure: - Dearness allowance

Increased provision has been made at the enhanced rate of D.A. sanctioned with effect from 1-1-45. Rs.7,000/- has been provided towards the supply of mid-day meals in Marava schools and poor pupils in compulsory education centres. Increased provision has been made both under Ordinary and Capital for buildings as per requirements of the District Board Engineer and for the putting up of sheds in compulsory centres. Rs.25,000/- is provided towards supply of furniture to schools as the want of same is very frequently remarked upon by the educational authorities.

R. M.

Budget Estimate.

Receipts:- Education Tax: Credit has been taken as in the revised budget at the enhanced rate of 14 pies in the Rupee as sanctioned in G.O. No.Ms. 1570, Edn., & P.H., dated 4-10-45 and Memo No.50068-A-1, Edn., dated 7-11-45

Government Subsidy towards Marava & Compulsory Education: A credit of Rs.32,000/- has been taken against the employment of teachers on account of Marava schools and compulsory education and towards the supply of mid-day meals to poor pupils.

Contribution from General Account: To meet the deficit in the budget for 1945-46, the Government directed in their order No. Ms. 1570, Edn., & P.H., dated 4-10-45 to take an additional credit of Rs.45,250/-

17

m General Funds and thus the total contribution was Rs.1,37,250/-. As the resources of the District Board under General Funds are also in a deficit balance, a credit of Rs.1,00,000/- alone has been taken under this item for 1946-47.

Capital Furniture: Rs.5,000/- has been taken credit for as grant from Government for supply of furniture to Marava schools and schools in the compulsory areas.

Expenditure:- Ordinary - **Salaries of masters:** Increased provision made under taking into account the additional teachers to be appointed in compulsory education centres.

Clerks & Servants: Provision has been made for the appointment of a Superintendent for the Elementary Education Section.

Mid-day meals supply: Provision has been made to the extent of Rs.20,000/-.

Repairs to buildings: A sum of Rs.18,000/- has been provided as per Engineer's requirements.

Expenditure - Capital: **Land & Buildings:** The sum of Rs. 52,000/- provided is as per Engineer's requirements for the construction of buildings for accommodating schools in compulsory Education areas as also other places where there are no buildings available for rent.

Furniture & Apparatus: Besides Rs.25,000/- provided in the revised budget, a further sum of Rs.15,000/- is provided in the budget towards supply of furniture etc. to the needy schools.

4/28

President,
District Board, Tinnevelly.

S.V./22.11.

Particulars called for in paragraph 4 of G.O.No.Ms.2177 Edn., dated 22--12--45.

(1) Number of schools opened and the dates on which they were opened.

Board Boys school, Pudukudi (Srivaikuntam Taluk)	30--9--45.
Board Boys school, Tiruchendur South car street.	28--9--45.
" " " Singaneri (Nanguneri Taluk).	17-10--45.
" " " Sankarankoil 5th Ward.	5-11--45.
" " " Mudappalam Cheri (Ambasamudram) Taluk). (	7-11--45.
Board Girls school, Sankarankoil 12th Ward.	9-11--45.
" Boys school, Sankarankoil 12th Ward.	1-11--45.

(2) Number of teachers employed in those schools.

Board Boys school, Pudukudi (Srivaikuntam Taluk) ..	3.
" " " Tiruchendur South Car street ..	2.
" " " Singaneri (Nanguneri Taluk). ..	2
" " " Sankarankoil 5th Ward. ..	2.
" " " Sankarankoil 12th Ward. ..	2.
" " " Mudappalam Cheri (Ambasamudram Tq.)	1.
" Girls school, Sankarankoil 12th Ward. ..	2.

(3) Number of teachers newly employed in the existing schools with the dates on which they entered service.

Board girls school, Munnirpallam.	2.	.. 25-10-45. 25-10-45.
" " " Kadayanallur.	2.	.. 23-10-45. 29-10-45 A.M.
Board Boys school, Mangalakurichi.	2.	.. 25-10-45. 26-10-45.
Board Muslim girls school, Tenkasi.	1.	.. 8-12-45.
Board Muslim school, Sankarankoil.	1.	.. 24-10-45 A.N.
Board Higher Ely. school, Srivaikuntam	1 (S.G.)	.. 4-10-45.
Board Muslim school, Kadayanallur.	2.	.. 16-10-45. 11-12-45.
Board girls school, Srivaikuntam.	1.	.. 26-11-45.
" Boys school, Nanguneri.	1.	.. 24-10-45.
" " " Tiruchendur.	1.	.. 26-11-45.
Board Sengunthar school, Ambasamudram.	1.	.. 24-11-45.
" Adi-dravida school, Sankarankoil.	1.	.. (Not ~~jmx~~ joined).
" Higher Ely. girls school, Koilpatti.	1.	.. 21--8--45.
" " " " " Nanguneri.	1 (S.G.)	.. 26--9--45.

(4) How many of the teachers employed are Secondary Grade ?

Board Higher Elementary school, Srivaikuntam.	1 Secondary Grade.
" " " girls school, Nanguneri.	1 " "

(5) Expenditure on rent for the new schools till the date of report and the probable expenditure which may have to be incurred for the rest of the year 1945-46 on that account.

		Probable expenditure for 1945--46.
Expenditure incurred till the end of December 1945.	Rs.70-2-0.	Rs.84-0-0.

(6) Capital expenditure incurred on provision of temporary sheds for schools with details.

N I L.

(7) Expenditure incurred on the supply of equipment to schools with deta

N I L.

P. Muthusamy Reddi.

President
District Board, Tinnevelly.

Tsc/25.1.

22

103 ~~9/4~~ B/11/4 1/4 B 23

Edn-29 Index dept (B)2

Budget Estimate - 1946-47
Elementary Edn. Fund - Dt. Board, Tinnevelly -
Orders passed.

Rt. 3831 B2 from the D.P.I. Ref. Rt. 1903-3 of 45-46, dt. 19.1.46.

G.O. Ms. 764 Edn, dated 9-4-1946

The Govt. pass the following orders on the revised estimate for 1945-46 and the budget estimate for 1946-47 of the Elementary Edn. Fund under the control of the Dt. Board Tinnevelly.

¶¶7-9 of

2. Revised Estimate - 1945-46

p9 CF

Mar ¶3 NF

The provision (of Rs 26,000) made for the purchase of equipment for schools under "capital" shd. be reduced to Rs 10,000.

p9 CF

3 Budget Estimate - 1946-47

A cmp ¶3 N.F

The provision of Rs 68,000 made under "capital" shd. be deleted

4. Compulsory Edn. The scheme of compulsory elementary edn. introduced this year aims ~~at~~ bringing ultimately under instruction 7343 ~~of~~ children ~~to school~~. Of these about 4900 x children may have been brought to school this year. Provision for the education of these children for a full year shd. be made in 1946-47. Besides the 4900 children about 1470 ⊗ children will be enrolled in school in the compulsory area in 1946-47. The Govt. propose to extend the scheme of compulsory edn. to other villages in each Tk. in 1946-47. The number of children (of or attending schools) in the villages to be selected in Tinnevelly will be about 8700. Of these 5800 # children will be brought to school in 1946-47. Provision shd. therefore be made for the education of 7270 children for nine ⊗ months in 1946-47. ~~with~~ The cost of the scheme will be ~~as~~ follows: —

para 4, ¶¶3-4 NF

x two thirds of 7343

⊗ one fifth of 7343.

two thirds of 8700

⊗ Schools generally reopen in June.

For 4900 children – 140 teachers at the rate of one teacher for 35 pupils

Pay at Rs 20 a month	Rs 2800	
DA at Rs 16 a month	Rs 2240	
Contingencies at Rs 1-8-0 a month	210	
	Rs 5250	
For a year		63000
Rent for school buildings		4900

For 7270 children – 208 teachers

Pay	4160	
DA	3328	
Contingencies	312	
	7800	
For nine months		70200
Rent for school buildings (for nine months)		5450
Equipment (at Rs 100 per teacher)		20800
		~~166450~~ 164350

200

The provision made in the budget should be increased to ~~from~~ Rs 1,64,350 & credit may be taken for a subsidy from Govt. funds to cover the cost of the scheme.

5. Supply of midday meals

Under the scheme approved by Govt. the Dt. Bd. should provide midday meals to 6094 children on each school day in 1946-47. Besides this the Board has to supply meals to about 3000 children in the area to be selected for compulsory edn. in 1946-47. The total cost of feeding will be as follows:—

For 6094 children (12 months)	Rs 1,46,630
For 3000 children (8 months)	48000
	1,94,630

paras 5, 6 N.F.

The provision ~~set~~ made in the budget should be increased to Rs 1,94,630 ~~with~~ and credit may be taken for a subsidy from Govt. funds to cover the entire expenditure.

6 Maravar

[illegible]

p.u. 569 / 13.3.46

pp 6 of ⓔ

6 Maravar school. The Board will be eligible for a subsidy in 1946-47 of Rs 4996/- from Govt. funds towards the cost of maintenance of the ten schools opened for Maravar children. The subsidy payable towards the cost of supplying midday meals to ~~school~~ Maravar children will be limited to Rs 7220 (at the rate of one anna nine pies per pupil per day for 300 pupils for 220 days)

70 × 30

7. Revised with reference to the orders in paras 2, 3 and 6 above the budget will close with a deficit of Rs 87004 at the end of 1946-47. The P.D.B., Tirunelveli is requested to get adjusted to the E.E. Fund towards the deficit referred to above Rs 68373 out of arrear ~~the~~ ~~entire~~ (total compensation grant ~~of Rs 68,373 payable~~ that may be paid to the Board in 1946-47. There will still be a deficit of Rs 18,631/- in the E.E. Fund account for 1946-47. Orders as to how this deficit should be avoided will be issued separately. The P.D.B. is requested to report the actual closing balance in the E.E. Fund account for 1945-46 early in May 1946.

87004
68373
18631

8. An extract from the remarks of the D.P.I. in paras 5-7 of his lr. read above is forwarded to the President for information & necessary action.

pp 1-2 of

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

19.3.46

BM
20/3/46

To
The P.D.B., Tirunelveli
(with extras)
The D.P.I.
The [illegible]
The [illegible]

Despd
107
16-4-46.

Annexure

26

Annexure

Receipts	Rs
Opening balance as revised	Nil
Ordinary	
1. Edn. tax	2,75,000
2. Other receipts	3350
3. Govt. grants	
(i) under section 37 of the E.E. Act	80170
(ii) under the proviso to section 37 of the Act	1,58,810
(iii) for compulsory ely. edn.	1,43,550
(iv) for supply of midday meals	1,94,630
(v) for Maravar edn.	12216
4. contribution from the general funds	1,00,000
5. Arrears toll compensation grant	68373
Total ordinary	10,36,099
Capital	
Govt. grants	20,800
Total capital	20,800
Total ordinary & capital	10,56,899
Grand total including opening balance	10,56,899

Charges	Rs
Ordinary	
1. Staff	
(1) Salaries & allowances ⊛	
(a) Masters	7,45,360
(b) clerks & servants	7490
(2) contribution to Provident fund	19500
(3) Travelling allowance	1500
(4) gratuity	300
2. Contingencies & Equipment	
(1) Contingencies	
(a) House rent #	30600
(b) other items ⊙	23730
(2) Equipment	
(a) furniture & apparatus	3000
(b) library books & maps	500
3. Supply of midday meal	
(1) for compulsory areas	1,94,630
(2) for Maravar children	7220
4. Repairs to buildings	18000
5. Contribution to the Melapalayam Township	2900
Total ordinary	10,54,730
Capital	
Equipment for schools in new compulsory areas of 1946-47	20800
Total capital	20,800
Total ordinary & capital	10,75,530
closing balance (Deficit)	-18631

⊛ includes Rs 1,27,900 for salaries & allowances to teachers employed under the compulsory edn. scheme

# includes Rs 10350 for rent charges to schools in compulsory areas

⊙ includes Rs 5300 for contingent charges for schools in compulsory areas

26/3/46

19.3.46

GOVERNMENT OF MADRAS.

Education and Public Health Department.

MEMORANDUM NO. 24022 B2/46-1 Edn. d/6-5-46

24822

****

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

****

In G.O. NO. 764 Edn. dated 9.4.46 passing orders on the Elementary Education Budget of the District Board, Tinnevelly, for 1946-47, it has been estimated that the Board may have to supply midday meals to 3000 children in the areas to be selected for compulsory Elementary Education in 1946-47. The figure has now been revised to 2800. The cost of the scheme of supply of midday meals will stand alter… as follows:--

		Rs
For 6094	Children (12 months)	1,46,630
For 2800	Children (8 months)	44800
		19143

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. Necess… alterations should also be made in the Annexure to the G.O.

To

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

4/5/46

4.5.46

To,
The DDB Tinnevelly ✓
The D.I. ✓
The Exmr. of L.F.A/cs. ✓

Despd. 8.5.46

No.D.1.11543/46.
Enc: Two.
From

Tinnevelly District Board Office.
Dated 25th July 1946.

ASST. SECRETARY TO GOVERNMENT
2 - AUG 1946
EDUCATION & PUBLIC HEALTH DEPT.

Sri Rao Bahadur P. Muthusami Reddiar,
President, District Board, Tinnevelly.

To

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

Sir,

Sub:- Budget estimate - 1946-47 - Elementary Education Fund - District Board, Tinnevelly.

42867
pp23-26 CF7 (D) Ref:- G.O.No.Ms.764 Edn., dated 9th April 1946.

1 In paragraph 7 of the above G.O. the Government have ordered that orders as to how the deficit of Rs.18,631 in the Elementary Education Fund Budget estimate for 1946-47 should be avoided will be issued separately and requested me to report the actual closing balance under Elementary Education Account for 1945-46.

2 The actual closing balance in the Elementary Education Fund Account for 1945-46 according to the March 1946 account is Rs.54,311.

pp23 CF7 (D) 3 In this connexion I have to state that in paragraph 3 of the above G.O. the Government have ordered that the provision of Rs.68,000 made under "Capital" should be deleted. This amount of Rs.68,000 was intended, Rs.52,000 for lands and buildings, Rs.15,000 for furniture and appratus and Rs.1,000 towards Prevocational subjects. In the Revised Budget for 1945-46 an amount of Rs.12,330 for buildings and an amount of Rs.25,000 for furniture supply were originally provided under capital. The anticipated expenditure on buildings and furniture could not be incurred in 1945-46. The large closing balance for 1945-46 is mainly due to the anticipated expenditure not actually made.

pp1-3 CF7 (D) 4 As pointed out by the Director of Public Instruction in his remarks dated 19-1-46 on the budget of this Board, the inadequacy of furniture and inadequacy of accommodation have been repeatedly remarked upon in respect of several schools by the Inspecting Officers on pain of withdrawal of recognition. To meet the growing needs and to respond to and satisfy the repeated adverse remarks of the Inspecting Officers, a large amount of furniture and a large number of additional sheds and buildings have to be provided for, for the schools. There is already a large commitment for purchase of furniture and for construction of additional sheds and buildings estimates have been and are being received. The entire closing balance for 1945-46 which is the opening balance on 1-4-46 is therefore absolutely and indispensably necessary for meeting the Capital expenditure in 1946-47 and there is no way out.

A

pp3-5 infra 5 I enclose herewith copies of my letters No.D.1.11543/46, dated 10-5-46 and 24-6-46 to the Director of Public Instruction explaining

P.T.O.

29

- 2 -

the need and necessity for the retention of the provision of Rs.68,000 under capital in the budget estimate for 1946-47 and utilizing the opening balance for the purpose.

I request that the Government may be pleased to order restoration of the provision of Rs.68,000 under capital in the Budget estimate for 1946-47 or at least an amount equal to the opening balance and to meet the expenditure from the opening balance.

p. Muthusamy Reddiar

President.

Tga.25.7.

PROCEEDINGS
OF THE
MEMORANDUM

Post Box No. .... Telegraphic Address ....

Name ....

No. ...., dated 194

Short title ....

READ—the following :—

G.F. 88.

30

Copy of letter No.D.1.11543/46 dated 10-5-46 from the President, District Board, Tinnevelly to the Director of Public Instruction, Madras.

Sub:- Education - Elementary - Tinnevelly District Board - Budget estimate - 1946-47 - Government review.

pp 23 D Ref:- G.O. No.M.S.764 Education dated 9--4--46.

17

In the extract of your remarks in your No.19.B.3.45-46 dated 19-1-46 to Government which has been communicated with the Government order quoted above, you have observed that sufficient accommodation to schools is not available that repairs to buildings have to be carried out, ~~kk~~ and that equipment is inadequate in several schools.

I have to state in this connection that a sum of Rs.68,000 was provided for in the budget for 1946-47 under capital (Rs.52,000/- towards land and buildings, Rs.15,000/- towards supply of furniture and apparatus and Rs.1,000/- towards prevocational subjects) and in their order quoted above, the Government have ordered the deletion of the entire amount. I request you to kindly move the Government to permit this Board to incur the expenditure as provided for in the budget.

p. Muthusamy Reddiar

President.

Tga.25.7.

4985

5632
1336
4298

18631
56311
35680
4290
31138

29

- 2 -

the need and necessity for the retention of the provision of Rs.68,000 under capital in the budget estimate for 1946-47 and utilizing the opening balance for the purpose.

31

33

Copy of letter D-1-11543/46 dated 24-6-46 from the President, Distric Board, Tinnevelly to The Director of Public Instruction, Madras.

===============

Sub:- Elementary Education Fund - District Board - Tinnevelly - Budget Estimate for 1946-47 - Provision under capital expenditure.

18

Ref:- Your No.Ro.P.19-B-3/45-46 dated 10-6-46.

In the revised Budget for 1945-46, an amount of Rs.12,330/- for capital buildings and an amount of Rs.25,000/- for furniture supply were provided. As the anticipated expenditure on buildings and furniture etc., could not be incurred in 1945-46, there is likely to be a balance of about Rs.50,000/- on 1-4-46 in the Elementary Education Account.

Inadequacy of furniture and inadequacy of accommodation have been remarke upon in respect of several schools by the Inspecting Officers. Hence a large amount of furniture and a number of additional sheds and buildings have to be provided for the growing strength in the schools. There is already a large commitment for purchase of furniture and for construction of additional sheds and buildings estimates have been and are being receive The entire opening balance on 1-4-46 is therefore unavoidably and indispensably necessary for utilization for capital expenditure in 1946-47 and there is no other way out.

In these circumstances I request you to be so good as to strongly recomme to Government to permit this Board to incur capital expenditure as provided for in the Budget and to utilize the opening balance for the purpose as otherwise it will not be possible to meet the growing need and respond to the repeated adverse remarks of the Inspecting Officers.

P. Muthuswamy Reddi

President.

kms/25-7-46.

No. C.1.18252/46.
Enc: Nil.
From

Tinnevelly District Board Office.
Dated 13th July 1946.

36577

Sri Rao Bahadur P. Muthusamy Reddiar,
President, District Board, Tinnevelly.

To

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

ASST. SECRETARY
21 JUL 1946
EDUCATION AND PUBLIC HEALTH DEPT.

39743

19

Sir,

Sub:- Elementary Education Fund - Tinnevelly District Board - closing balance for 45-46 - called for.

Ref:- Government Memorandum No.35611.B.2.46.1.Edn. dated 4-7-46.

put up in another file

The District Engineer, Tinnevelly has not yet submitted his account for March 46 in spite of several reminders and special letter sent. The compilation of March 46 account is delayed in this Office for want of the same. The matter has also been reported to Government in this office Pl. No.21/46 dated 28-6-46. The figure called for will be furnished on receipt.

P. Muthusamy Reddiar
President.

Tga.13.7.

I/5 35

This may lie over till 25.8.46

E & PH Dept. B2

C16
27.7.46

27.7.46

29/7/46

No. L.Dis. 18252/46.
Enc:
From

Tinnevelly District Board Office. 36
Dated. 5th August, 1946

Sri Rao Bahadur P. Muthusamy Reddiar,
President, District Board, Tinnevelly.

To

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

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

Sir,

45877

Elementary Education Fund - Tinnevelly District Board - Closing blance for 45-46 - Furnished.

39743

Government Memo No. 35611-B2/46-I-Edn., dated 4-7-46 and this office letter thereon C-1-18252/46, dated 13-7-46.

The closing balance under Elementary Education account on 31-3-46 is Rs.47,894-1-11.

P. Muthusamy Reddiar

President.

S.V./6.8.

No. D.Dis. 6077/46.
Enc:
From

Tinnevelly District Board Office. B38
Dated 3rd August, 1946.

Sri Rao Bahadur P. Muthusamy Reddiar,
President, District Board, Tinnevelly.

To

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

B2

21

Sir,

45678

Elementary Education Fund - District Board, Tinnevelly - Grant of Dearness allowance to Teachers - payment of subsidy from Provincial funds.

[illegible]

G.O. No. Ms. 358, Edn., dated 20--2--1946.

While sanctioning a subsidy of Rs.49,800/- towards grant of dearness allowance to teachers in elementary schools, the Government have stated in para 4 of the order, that the question of recovering any portion of the subsidy will be considered after the receipt of the actual closing balance for 45-46.

According to the March '46 account, the closing balance is -- Rs.54,311/- which will be reduced by about Rs.6,000/- in the March Final

P.T.O.

B37

PROCEEDINGS
MEMORANDUM OF THE ……………… C.F. 88.

Post Box No.……… Telegraphic Address………

Name……………… 45822

No.………, dated……… 194

Short title………………

Read—the following :—

39

--2--

Final account under preparation. In this connection, I have to invite kind reference to my letter No. D-1- 11543/46 dated 25-7-46, explaining the imperative necessity for retention of the provision under "Capital" expenditure in the budget estimate for 46-47 and requesting restoration of the provision, at least to the extent of the opening balance for 46-47, though not the entire amount of Rs.68,000/- as originally provided for in the budget estimate framed by the Board.

Thus it is not possible to refund any portion of the subsidy of Rs.49,800/- sanctioned in the Government Order referred to above. I therefore request that the Government may be pleased not to order recovery of any portion of the subsidy already sanctioned in view of the slender resources and the growing enormous expenditure of the Elementary Education Fund.

P. Muthusamy Reddiar

President.

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

S.V./6.8.

Br

130

No. D.1.11543/43.
Enc:

Tinnevelly District Board Office.
Dated 9th August 1946.

From
Sri Rao Bahadur P. Muthusamy Reddiar,
President, District Board, Tinnevelly.

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

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

46345

Sir,

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

Ref:- G.O.No. Ms.764 Education dated 9--4--46.

In continuation of my letter No.D.1.11543/46 dated 25-7-46, I have to state that the actual closing balance under the Elementary Education Fund for 1945-46 which was Rs.54,311 as per the March 1946 (Preliminary) account is reduced to Rs.47,894 as per the March 1946 Final Account.

I request that this figure of Rs.47,894 may be taken as the

P.T.O.

4

- 2 -

opening balance for 1946-47 and orders passed on my above letter dated 25-7-46.

P. Muthuswamy Rao

President.

Tga.10.8.

18/27/8

42/E&PH Dept (B2)

23

Memo No 42667 B2-2 Edn d. 26.8.46

Ele. Edn. Fund - Dt Board, Tinnevelly - Subsidy paid for the payment of dearness allowance - Recovery.

pp 1-2 and 13-14 c.f.

Ref:- letters from the P.D.B, Tinnevelly, No D1.11543/46 d 25.7.46 and d 9/8/46

A Subsidy of Rs 49,800 was paid to the Dt Board, Tinnevelly in 1945-46 from ~~the~~ provincial funds towards the cost of dearness allowance to teachers under its employ anticipating a nil balance ~~deficit~~ in the Ele. Edn. Fund Account at the end of the year. It is now observed that the Ele. Edn. Fund Account of the Dt Board closed with a net surplus of Rs ~~43596~~ (x) 42262/-. The Govt, therefore, direct that a portion of the subsidy paid in 1945-46 for the ~~payment~~ grant of

P.T.O

(x) ~~also~~ ~~opn~~

closing balance reported	OB 47894
Savings incurred under midday meal scheme	5632
Net balance	42262

643

dearness allowance to teachers be recovered from the Dt Board.

2. The President is ~~therefore~~ accordingly requested to refund the ~~entire~~ amount of Rs ~~43,596/-~~ 42,262 referred to in ~~para~~ paragraph 1 above into the Treasury and report the fact to Govt.

23.8.46

25/8/46

24.8.46

28. see

To The P.D.B. Tinnevelly
" The A.G.
" The Examr. of L.F.A.
Copy to the D.P.I.
S/C.

No. Dl.11543/46.
Enc:

Tinnevelly District Board Office.
Dated 26th September 1946.

From

Sri Rao Bahadur P. Muthusamy Reddiar,
President, District Board, Tinnevelly.

To

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

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

59757

24

Sir,

Sub:- Elementary Education Fund - District Board - Tinnevelly, Subsidy for the payment of Dearness allowance - Recovery.

Ref:- Government Memorandum No.42667-B.2.2.Education dated 26-8-46.

The amount of Rs.42,262/- referred to in the above order was remitted into the Imperial Bank of Inida, Tinnevelly to the credit of Provincial Funds on 14-9-46 in Chalan No.130.

P. Muthusamy Reddiar

President.

Tga.26.9.

No.D.1.11543/46. B2 Tinnevelly District Board Office.
Enc:- Dated 26th September 1946.
From

Sri Rao Bahadur P. Muthusamy Reddiar,
President, District Board, Tinnevelly.

46

To

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

Sir,

Sub:- Budget estimate - 1946-47 - Elementary Education Fund - Tinnevelly District Board.

Ref:- G.O. No.Ms.764 Edn. dated 9--4--46.

5

5 7742

In paragraph 7 of the above Government Order, the Government have been pleased to order that an amount of Rs.68,373/- out of the arrear toll compensation grant that may be paid to this Board in 1946-47 should be got adjusted to the Elementary Education Fund towards the deficit of Rs.87,004/- in the Elementary Education Fund account for 1946-47 and that orders regarding the balance deficit of Rs.18,631/- will be issued separately.

In G.O. No.892 L.A. dated 11-5-46 an amount of Rs.2,93616-6-0 has been sanctioned as the allotment of the arrear toll compensation grant for this District Board and as per paragraph 2(1) of the G.O. the grants is to be drawn for wiping off the estimated deficit according to the orders of the Government on the Budget estimate for 1946-47 revised with reference to the actual opening balance for 1946-47.

As already reported in my letter No.D.1.11543/46 dated 9-8-46, the actual opening balance for 1946-47 under Elementary Education Fund of this Board is Rs.47,894/- and out of it, as per Government Memorandum No.42667-B.2.2.Education dated 26-8-46, Rs.42,262/- has been refunded to Government on 14-9-46 and Rs.5,632/- has already been refunded as Savings under Midday meals scheme. Thus the entire opening - balance of Rs.47,894/- has been depleted and is not available for any purpose. Hence the Budget estimate of Elementary Education Fund for 1946-47 is in the same position with the deficit of Rs.87,004/-, makin it imperatively necessary for the adjustment of Rs.68,373/- if not mor out of the arrear toll compensation grant as ordered by Government.

Out of the arrear toll compensation grant of Rs.2,93616-6-0 allotted to this District Board Rs.2,05,252-7-0 has been authorized by the Accountant-General to be disbursed towards the General account under para 2(i) of the G.O. and the balance available is Rs.88,363-15-0.

I request therefore that the Government may be pleased to instruct the Accountant-General to disburse a grant of Rs.68,373/- to the Elementary Education Fund of this Board out of the arrear~~s~~ toll compensation grant and to pass early orders on my letter No.D.1.11543/46 dated 25-7-46.

P. Muthusamy Reddi

President.

Tga.26.9.

143

மதராஸ் லெஜிஸ்லேட்டிவ் அசெப்பிளி
இந்திய கிறிஸ்துவ தொகுதி

திருநெல்வேலி ஜில்லா இந்திய கிறிஸ்துவ தொகுதியைச் சார்ந்த மதராஸ் லெஜிஸ்லேட்டிவ் அஸெம்பிளியின் வோட்டர்களின் 1941-ம் வருஷத்திய முடிவான ஜாபிதா.

திருநெல்வேலி ஜில்லா — அம்பாசமுத்திரம் தாலுகா.

1941.

சேர்மாதேவி ரேவினியூ டிவிஷன்:

பொட்டல்புதூர் பஞ்சாயத்துப் போர்டு

11-வது வார்டு.

இல்லை

சேர்மாதேவி
20—11—41

ஆர். ராஜகோபால முதலியார்,
ரெஜிஸ்ட்ரேஷன் ஆபீஸர்.

45

42

(4)

Edn and P.H. B.E.

Memorandum No. 57742 B2- 2 Bal. dd. 17-10 - 1946.

57742.

From the P.D.B. Tinnevelly, No. 11543/46, dated 26.9.1946.

LOCAL ADMINISTRATION DEPT.
11 OCT 1946
32877
SECRETARIAT, MADRAS

ELEMENTARY EDUCATION FUND - deficit - 1946-1947- Adjustment of arrear toll compensation ~~am~~ grant.

*****

The A.G. is requested to place at the disposal of the District Board, Tinnevelly, a sum of Rs. 68373 (rupees sixty-eight thousand three hundred and seventy-three only) out of the arrear toll compensation grant sanctioned to the district board in G.O.No. 892 L.A. d. 11.5.46 to cover a portion of the deficit anticipated in the Elementary Education Fund account during the current year. The President shd not make any capital expenditure in 1946-47 from the EE fund!

To the A.G. ✓

The P.D.B. Tinnevelly.

S/C.

10.10.46

10.10.46

11/10/46

Please see N/C on p. 14 NF

Note.

L.A. may see before issue.

10.10.46

10/10/46.

11/10/46 ~~TO~~ LA

E&PH No. 57742 B2-1
11.10.46

48

LAD

Seen
11 x 46
E & PH

61735
15 OCT 1946

Aus 32877-IE
14/x/46

E & PH Dept B2.

The draft memo may now issue.

16.10.46

16/10/46

No. D-1-11543/46.
Enc:
From

Tinnevelly District Board Office.
Dated. 18th October 1946

Sri Rao Bahadur P. Muthusamy Reddiar,
President, District Board, Tinnevelly.

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

63934
24 OCT 1946

49

Sir,

Budget Estimate - 1946-47 - Elementary Education Fund -Tinnevelly District Board.
Ref:- This office letter No.D-1-11543/46 dated 25-7-46 and 26-9-46.

42667

764
4.9.46

I request that Government may be pleased to pass early orders on the above.

P. Muthusamy Reddiar
President.

Tsc/19.10.

E & PH Dept.

Orders have been issued. May be filed with G.O. cit.

30.10.46

31/10/46

No.D-1-11543/46.

Tinnevelly District Board Office,
Dated 31st October 1946.

From

Sri Rao Bahadur P.Muthusamy Reddiar,
President, District Board, Tinnevelly.

To

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

ASST. SECRETARY TO GOVERNMENT
4 NOV 1946
EDUCATION AND PUBLIC HEALTH DEPT.

Sir,

Sub:- Budget Estimate - 1946-47 - Elementary Education Fund =- Tinnevelly District Board - Capital Expenditure.

66864

Ref:- Government Memorandum No.57742-B2-2 Edn., dated 17-10-46.

=========

In their above Memorandum the Government have ordered that any capital expenditure should not be incurred in 1946-47 from the Elementary Education Fund.

I have to state that as explained in my letter to Government No.D-1-11543/46, dated 25-7-46 a certain amount of capital expenditure is unavoidably necessary in the current year. The Inspecting Officers of the Educational Department have repeatedly and drastically remarked about the existing poor equipment and meagre and inadequate accommodation in many schools and the urgent necessity for supply of furniture and equipment and provision of additional sheds to them. Hence supply of some minimum requirements of furniture has been made in the current year to some schools which are in dire need of them and estimates for erection of cheap thatched sheds and provision of additional accommodation to some schools as received from the District Engineer have been sanctioned to the extent of Rs.60,000/-.

The tender for the supply of furniture articles to the extent of Rs.46,116 was accepted in December 1945, half the amount for Elementary Schools and half for Secondary Schools. Due provision for the cost of the furniture was made in the Revised Budget for 1945-46; but owing to the delay of the previous District Engineer (Sri C.N.Thirupuvanam) in checkmeasuring the articles, payment could not be made and the expenditure incurred in 1945-46. Hence the cost of the furniture has to be paid in the current year and there is legal liability for the Board for it.

The cost of the furniture would come to about Rs.25,000 and the expenditure on additional sheds and accommodation would come to about Rs.25,000/-. These are only absolute minimum and even these are hardly sufficient to satisfy the adverse remarks of the Inspecting Officers considering that there are about 440 Elementary Schools under this Board.

In these circumstances I request that Government may be pleased to permit the incurring of capital expenditure under the Elementary Education Fund to the extent of Rs.50,000/- in the current as a special case.

P. Muthusamy Reddiar
President.

kms/31-10-46.

B
31-10-46

District Board,
Tinnevelly
Dated 31-10-46.

3

11543/46

SECRETARY, EDN. AND P.H. DEPT.
66969
4 - NOV 1946

Dear Sir,

Budget Estimate - 1946-47 - Elementary Education Fund - Tinnevelly District Board - Capital - Expenditure.

29

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47 CF 9 ①

In Government Memorandum No 57742-B2-2-Edn., dated 17-10-46 it is ordered that any capital expenditure should not be incurred in 1946-47 from the Elementary Education Fund.

I am enclosing herewith a copy of my letter to Government No.D.l.11543/46 dated 31-10-46 in which I have explained the necessity for incurring capital expenditure to the extent of Rs.50,000/- in the current year by way of supply of furniture and provision of additional accommodation to some schools which are in dire need of them and the need for which has been repeatedly and drastically remarked upon by the Inspecting Officers of the Educational Department.

In this connexion I may also add that tender for the supply of furniture articles to the extent of Rs. 46,116 was accepted in December 1945, half for Elementary Schools and half for Secondary Schools. Due provision for the cost of the furniture was made in the Revised Budget for 1945-46 but owing to the delay of the previous District Engineer Sri C.N.Tirupuvanam in checkmeasuring the articles the payment could not be made and the expenditure incurred in 1945-46. Hence the cost of the furniture has to be paid in the current year and there is legal liability for the Board for it.

I therefore request you to kindly arrange to accord sanction of Government for incurring of capital expenditure under Elementary Education Fund to the extent of Rs.50,000 in the current year as a special case.

Yours Sincerely,

P Muthusamy Reddiar

P.T.O.

To

M.V.Subramanian Esquire, I.C.S
Secretary to the Government of Madras,
Education and Public Health Department,
MADRAS

5/30

E&PH Dept B2.

65/18/11

Memo no 6686/B2-1 Edn d. 18.11.46

Ele. Edn Fund – Dt Bd, Tinnevelly – ~~request~~ permission for incurring Capital expenditure

Ref:– letter from the P.D.B. Tinnevelly no D1. 11543/46 d 31.10.46.

20/11

pt C.F.

The P.D.B, Tinnevelly is informed that the Ele. Edn Fund budget of the Dt Bd, Tinnevelly for 1946-47 as ~~framed~~ sanctioned in GO no 764 Edn d 9.4.46 is expected to close with a deficit of about Rs 18600. ~~The P.D.B is requested to~~ He should therefore indicate the source from which the Capital expenditure of Rs 50000 ~~proposed in the his letter~~ referred to in his letter read above can be met in the current year.

425: 28 CR (D)

13.11.46 14/11/46 17/11/46

20/11

To The P.D.B
Tinnevelly.

No.D.Dis.11543/46.
Enc:-
From

Tinnevelly District Board Office
Dated the 26th November 1946.

R.M. Seshadri Esq.,M.A., I.C.S.,
Collector and Special Officer,Tinnevelly.

To

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

ASST. SECRETARY TO GOVERNMENT
73583
30 NOV 1946
EDUCATION AND PUBLIC HEALTH DEPT.

Sir,

Subject:- Education - Elementary - District Board,Tinnevelly
Permission for incurring capital expenditure.

Ref:- Government Memorandum No.66863-B-2-1 Edn dated 18-11-46.

In the Revised Budget for 1946-47 under preparation an expenditure of Rs.51400/- is provided under capital.Rs.28200 in respect of non compulsory schools. Rs.20800 for schools in compulsory areas and Rs.2400 for Marava School. Under capital receipts Rs.51,400/- is provided - Rs.28200 as amount transferred from ordinary Rs.20800/- as Government grant for compulsory area schools and Rs.2400/- ,as Government Grant for Marava Schools.

The deficit of Rs.18,631 in the Budget Estimate for 1946-47 the amount of Rs.28200 required to be transferred to ca ital is met by taking credit it for Rs.1,50,000 instead of Rs.100,000/- in the Budget Estimate for 1946-47 under contribution from General Funds.

28-11-46
for Collector & Special Officer.

vp26-11.

Edn. [illegible] Dept.

ref. 3836A. from the D.P.I. R.O.C. No. 19 B-3/45-46 of 19.1.46

Budget Estimate - 1946-47 - Elementary Edn. Fund - Dt. Board, Tinnevelly.

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

2. Provision has been made in the budget for expenditure on the following schemes:-

	Revised Estimate 1945-46 Rs	Budget Estimate 1946-47 Rs
Introduction of compulsory edn.	3605	18680
Supply of midday meals to school children	5000	15000
Education of Maravas	3395	14340
Total	12000	48020

ff 2-3 cf

Credit has been taken for a subsidy of Rs 14000 in the revised estimate for 1945-46 and of Rs 37000 in the budget estimate for 1946-47 towards the cost of the schemes referred to above. The adequacy of the credit and debit is examined in paras 4 to 6 below.

12000 2000 } p17 cf

32000 5000 } 17 & 19 cf

3. Excluding the transactions relating to compulsion, midday meals and Marava edn., the ordinary receipts & charges in the EE Fund account are as follows:-

	Budget Estimate 1945-46 Rs	Revised Estimate 1945-46 Rs	Budget Estimate 1946-47 Rs
Opening balance	Nil	- 92,662	- 60,802
Receipts	5,69,280	7,59,730	6,17,330
Charges ordy →	5,73,060	6,89,540	6,99,990
capital →	4000	38,330	68000
closing balance	-7780	- 60,802	- 2,11,462

226

மதராஸ் லெஜிஸ்லேட்டிவ் அசெம்பிளி
போதுத் தோகுதி

1937-ம் வருஷத்திய திருநெல்வேலி ஜில்லா பொதுத் தொகுதியைச் சார்ந்த மதராஸ் லெஜிஸ்லேட்டிவ் அசெம்பிளியின் வோட்டர்களின் முடிவான ஜாபிதாவுக்கு 1938, 1939 & 1941-ம் வருஷங்களின் சேர்த்தல், திருத்தல், நீக்கல் இவைகள் அடங்கிய முடிவான ஜாபிதா.

திருநெல்வேலி ஜில்லா — நான்குநேரி தாலூகா

1941

குறிப்பு:—
1. பிராக்கட்டுக்குள்ளிருப்பது தகப்பனூர், காரணவன் அல்லது புருஷன் பெயர்.
2. (S) என்பது ஸ்திரீ
3. L என்பது எழுதப்படிக்கத் தெரியும்.
4. யோக்கியதாம்சம் குறித்திராதபெயர்களின் யோக்கியதாம்சம் 3 a.

சேர்மாதேவி ரேவினியூ டிவிஷன்

தேற்கு கள்ளிகுளம் கிருமம்

செக்ஷன் I — சேர்த்தல்.

கஸ்பா

வரிசை நிர்.	பெயர்	யோக்கியதை
77	ஆறுமுகநயினூர் ஆசாரி [சுடலேயாண்டி ஆசாரி]	
78	பண்டாரஞ் செட்டி [வைகுண்டம் செட்டி]	
79	ருக்குசத்தம்மாள் (s) [அழகியநம்பித் தேவர்]	
80	வள்ளியம்மாள் (s) [ருமசாமிக் கோன்]	

திருத்தல் — இல்லே

நீக்கல்

வரிசை நிர்.	பெயர்	யோக்கியதை
3	அய்யமுத்துக் கோனூர் [சுப்பிரமணியக் கோனூர்]	
5	அருணசலத் தேவர்]முத்துசாமித் தேவர்]	
6	இசக்கியம்மை (s) [நாருயணன் செட்டியார்]	
36	நாராயண நாடார் [குஞ்சிராம நாடார்]	
37	நாருயணஞ் செட்டியார் [இசக்கிமுத்து செட்டியார்]	
39	பற்பனதபெருமாள் ஆசாரி [மாடசாமி ஆசாரி]	
61	மாணிக்கவாசக ரெட்டியார்[ஞானமுத்து ரெட்டியார்]	

செக்ஷன் II — சேர்த்தல், திருத்தல், நீக்கல்—இல்லே

சேர்மாதேவி }
15—12—41 }

ஆர். ராஜகோபால முதலியார்,
ரெஜிஸ்ட்ரேஷன் ஆபீஸர்.

~~(2)~~ Revised Estimate for 1945-46 ~~on Receipts~~

(1) The E.E. Fund account for 1944-45 closes with a ~~large~~ deficit (Rs 92662) ~~The large minus opening balance is due to the fact that~~ as the education tax ordered to be levied and collected at the increased rate of 12 pies in 1944-45 (from 1.7.45) was not collected and credited in that year. This has been shown as minus opening balance for 1945-46 R.E. The additional income from the tax (Rs 115200) (1945-46) ~~has~~ has however been credited this year. A contribution of Rs 75000 alone has been paid this year in respect of ed. tax against the ~~credit~~ sum of Rs 80170 taken credit for in the R.E. The ~~will~~ credit taken will have to be altered and this will increase the deficit by Rs 5000. ~~raise the deficit by Rs 5000~~

(2). The budget as sanctioned by Govt. provided for the grant of dearness allowance to teachers at Rs 10 a month. The rate was subsequently raised to Rs 16 a month from 1.1.45. The addl. cost to the Dt. Bd. Tinnevelly, on the grant of the allowance at increased rate ~~was~~ in 1945-46 was reported to be Rs 1,02,000. The Board was asked to meet the addl. expenditure as follows:—

(a) by raising the rate of ed. tax from 12 to 14 pies in the rupee of land revenue [the addl. income in 1945-46 is Rs 30000]

(Rs 45250) (b) by the payment of an additional contribution from the general funds to the E.F fund.

~~[illegible]~~ The revised estimate provides for the increased expenditure and takes credit for the addl. income from tax and contributions ~~from the general funds~~. How the balance of the deficit shd. be met has been reserved for ~~consideration~~ consideration after the receipt of the R.E. for 1945-46.

(3). The revised estimate provides for a capital expenditure of Rs 38330. This ~~[illegible]~~ ~~says~~ is made up as follows:—

(a)	Lands & buildings	Rs 12330
(b)	Equipment	26000.
		38,330

(a) above It is stated that a portion of the allotment is intended for construction of sheds in compulsory areas. A subsidy will be payable from Govt. funds towards the [illegible] It is not known what exactly the provision made for this purpose is. [illegible] in parts after a claim is preferred. (b) above [illegible]

15 of p. 157

(x)

p 7 of

(x)

19 of

M 17c

A

the D.P.I. has observed that the estimates under capital are inflated and the Board may not be in a position to spend a great part of it in the budget year. In para 7 of his endorsement he has pointed out the necessity to equip the schools adequately. In view of these it seems sufficient if a provision of Rs.10000 is allowed under this head in the R.E. This will mean Rs.7000 over the B.E.

(4) With the alterations suggested at A.& M above the R.E. will close with a deficit of Rs.49802. The deficit will be less if a subsidy is paid for the erection of sheds in compulsory areas. ~~Any~~ In any case a subsidy to cover the deficit shd. be paid now. If not salaries of teachers may be left in arrear. ~~[illegible]~~ A subsidy of Rs 49800 may be paid this year against the provision of Rs 2,70000 made in the R.E. towards the payment of dearness allowance.

(4) Budget Estimate for 1946-47

The receipts side does not call for spl. remarks. Provision ~~for~~ has been made for the payment of a contribution of Rs 1,00,000 from the general fund to the E.F fund. The expenditure under ordinary is adequate. As regards capital expenditure, ~~though it is desirable~~ the Board ~~has no funds. It~~ may be asked to delete such portion of the expenditure as is not connected with the scheme of compulsory ~~ed.~~ or Manavan education as the E.E. Fund ~~Account~~ of the Board is working at a deficit.

4. Compulsory elementary edn.

(1) Revised Estimate - 1945-46

The scheme of compulsory ed. ~~introduced~~ introduced this year aims at bringing ultimately 7343 children of school age under instruction. ~~Against this~~ Two thirds of this number (4900) will be brought to school in 1945-46. From the particulars on p. 21 of it will be seen that only 32 teachers have been employed in the compulsory areas. It is not clear whether aided agencies have stepped in to relieve the Dt. Bd. from its obligations. A subsidy of Rs 1800 has been sanctioned against the expenditure of Rs 3605 provided for.

(2) Budget Estimate - 1946-47

Besides the 4900 children referred to in (1) above about 1470 children will be

(x) No expenditure on the Managar schs [illegible]

(5)

P 2 cot

49802

be newly enrolled in school in 1946-47. The Govt. propose to extend the scheme of compulsory edn. to other villages in each Dt. in 1946-47. The number of children in the villages to be selected ~~for South Kanara~~ in Tinnevelly Dt. will be 8700. Of this 5800 children will be brought under compulsion in 1946-47. Thus the cost of educating all the 12170 children in 1946-47 will be as follows:—

cost of educating 4900 children at Rs 14 per pupil	68,600.	68600
for (1470 + 5800) or 7270 children for nine months in 1946-47	76000	101780 75
Equipment for 7270 children at Rs 100 for 35 children	20800	
	1,65,400	

5. Supply of midday meals

(1) Revised Estimate for 1945-46 According to the scheme approved by Govt. the Dt. Bd. should supply midday meals to 6094 children in 1945-46. It is not clear when the supply has begun. The subsidy payable for a month has been estimated as Rs 13330. It was proposed to supply meals from 1.2.46. Provision for two months is required. At any rate the provision of Rs 5000 proposed in the R.E. is inadequate.

(2) Budget Estimate – 1946-47 The intention of the Govt is that the scheme of the supply of midday meals should be extended to two lakhs of children against 1.34 lakhs of children selected this year. The figure for Tinnevelly will be about 9000 against 6094 for 1945-46. The cost of supply of meals for 9000 children in 1946-47 will be as shown below:—

For 6000 children (for full year)	1,46,630
For 3000 children (for eight months)	48880
	1,95,630

The provision of Rs 15,000 proposed is very meagre

6. Maravar schools

(1) Revised Estimate – 1945-46 A special subsidy has been promised from Provl. funds towards the cost of opening ten schools for Maravar children as explained below:—

Recurring	Towards the salaries of teachers, rent for school building, contingencies etc (half cost)	Rs 7190
Non-recurring	construction of buildings for four schools Provision of equipment for the ten schools (@ full cost)	@ Rs 4000 @ Rs 2500
	Supply of midday meals to 300 Maravar children	7200.

The recurring subsidy is for a full year & the amount payable in 1945-46 will be less. A report has been called for from the D.P.I. in regard to the payment of subsidy.

(2) Budget Estimate – 1946-47 The provision to be made for 1946-47 & the subsidy to be allowed therefor may be determined on receipt of the Director's report.

7. Education tax is now levied in the area of the Dt. Bd. at the rate of 14 pies in the rupee of land revenue. This has been considered as the maximum. There is therefore no question of the enhancement of the rate of edn. tax beyond 14 pies.

(X)

8. The budget for 1946-47 will close with a deficit of over two lakhs of rupees. If the provision for capital expenditure is curtailed as indicated on p 3 ante, the deficit will be Rs 1.43 lakhs. This figure has been arrived at after taking into account the minus opening balance of Rs 60802 for 1946-47. If capital expenditure (in RE) is reduced as suggested at M on page 3 ante and a subsidy of Rs 49800 paid this year, the minus

p 1 ante

2.11
-.68
1.43

6

opening balance will be converted into a nil balance. The deficit for 1946-47 will become reduced to Rs 82,000. LA may first be consulted as to whether the contribution from the general fund can be raised so as to avoid the deficit referred to above.

9. A draft order with reference to P on p 3 ante is put up for appl. The Finance Dept. may see the case. [The remarks of LA will be invited on X above after the draft order has issued]

Very Urgent

14.2.46

16.2.46

15/2/46

16/2/46

3836 A/
16.2.46

P on p. 3
9413

Finance (Exp. B.)

The case has been remitted to Finance for remarks on the proposal to sanction a subsidy of Rs. 49,800 to the ~~Trichi~~ Tinnevelly District Board towards the anticipated deficit in the Elementary Education Fund Account in the current year ~~on account of~~ due to the grant of dearness allowance to teachers in the elementary schools.

SECRETARY TO GOVERNMENT
16 FEB 1946

2. According to the B.E. 1945-6, the Elementary Education Fund Account was expected to close with a deficit of Rs. 95,400. In order to wipe off that deficit, it was ordered in G.O. No. 1570 Edn., dated 14-10-45 that an additional contribution of Rs. ~~[illegible]~~ 45,250/- should be made from the General Account to the Elementary Education Fund Account and that the Education tax should be raised from 12 pies to 14 pies in the rupee of land revenue and that the question of making good the further deficit, if any, might be considered on receipt of the R.E. 1945-6.

A on p. 1 of 7 ⓧ

K ⓧ / p. 7 of

× 20,000 para 3 of p. 7

The R.E. 1945-6 has now been received and examined by the E & P.H. Department ~~as~~ in para 3 on pp. 1-3 above. Even after taking into account the additional contribution from the general funds referred to at K above, and the increased receipts on account of the enhancement of Education tax, the R.E. 1945-6

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35 ~~A~~ B I 7

as framed by the Dt. Bd. ~~as submitted by the District Board~~ is expected to close with a deficit of Rs. 65,800. This ~~heavy~~ large deficit is mainly due to ~~the large~~ a provision of Rs. 38,300 made for capital expenditure in the R.E. 1945-6 as against Rs. 4,000 only provided for in the B.E. 1945-6 (& to the payment of dearness allowance at increased rates). The E & P.H. Department have reduced this provision by Rs. 16,000 for the reason stated at B on p. 3 above. As there will be still a deficit of Rs. 49,800, the E & P.H. Department propose that a subsidy of Rs. 49,800 may be sanctioned to cover this anticipated deficit as otherwise the salaries of the teachers would be left in arrears. In the circumstances stated above, the proposal to sanction a subsidy of Rs. 49,800 may be agreed to in this Department and the draft order below accepted. (If the actual deficit ~~had~~ however turns out ~~[illegible]~~ to be less at the end of the year, the excess subsidy ~~sanctioned~~ drawn by the ~~Government~~ Dt. Bd. will be refunded to the Govt. ~~by the District Board~~).

X

DR
18.2.46.

18.2.46 - 18.2.46

E & PH

Fin. No. 9413 EB-1
18.2.46.

A above

25th ... Dept

The draft order may be issued with the addition of para 4 now made.

After issue the case may be sent to L A Dept. for remarks with reference to X in p 6 ante.

18.2.46

18.2.46

19/2/46 L A (after issue)

(a.o.n.: 358 Edn. d. 20.2.46) ~~Ap 23.2.4~~

L A Dept.
Bond II

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

10,028.

Edn. & P.H. 3836 B2/46-1
22/2/46.

LOCAL ADMINISTRATION DEPT.
22 FEB 1946
SECRETARIAT, MADRAS

5605

T.V.V
23.2.46

The file has been sent to this Dept. for remarks on the question whether the contribution from the Board's General Fund to the Elementary Education Fund can be raised so as to avoid the deficit of Rs 82,000 expected in the latter account at the end of 1946-47. This point will be noted as by this Dept. in the General fund budget

B.2

B2

file which will be examined and sent to the E&H Dept. in due course ~~shortly~~ ~~& that Dept may be informed accordingly~~ This file may be returned to that Dept.

lco 23.2.46

23.2.46

E.P.H.

23.2.46

E. Ed & P.H. dept

B2.

D/- 25.2.46

LA w.o.no 5605-1 Bud II
25-2-46

The file may lie over till ~~15-4-46~~ 15.3.46 or till the receipt of the general fund budget whichever is earlier

26/2/46

26.2.46

26/2/46

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

11477

In the file dealing with the general funds budget the LA Dept have noted that no additional contribution can be made from the general funds to the EE fund but that the portion of the ~~the entire~~ arrear toll compensation grant of Rs 68373 payable to the Dt. Board in 1946-47 may be got adjusted towards the deficit of Rs 82,000 in the EE fund account. If the adjustment is made the deficit will be only Rs 14000. The question as to how this small deficit should be avoided may be considered in June or July 1946 after ascertaining the actual closing balance for 1945-46.

x refer to LA

2. A draft order is submitted for appl. LA & Finance may see before issue.

20/3/46

LA
Fin

19.3.46

LOCAL ADMINISTRATION DEPT.
27 MAR 1946
SECRETARIAT, MADRAS

E&PH.o.3836 B2/46-3
27/3/46

L.A. Dept

8920

TVV
28.3.46

[Previous note of this Dept. at pp 7-8 ante]

The note of E&PH Dept above may be perused.

B2

p 7 cf

The Contribution taken credit for in the Ele. Education budget for each of the two years, 1945-46 (RE) and 1946-47 (BE) is the same as that provided for in the General budget of the Dt. Bd. In the file relating to the Dt Bd's general budget this dept has noted that a balance of Rs 68,373 left in the Arrear toll compensation grant for 1946-47, after meeting the deficit in the Gl. Acct, may be utilised to meet the deficit in the Ele. Education Acct at the end of 1946-47. Slight amendments have been made to para 7 of the draft, in pencil. The ~~which~~ draft may be perused and passed on to Finance.

p 80 cf (N)

lo 531
17.3.46

p 8 nf (N)

x (in pencil) at p 3 of draft

lco
28.3.46

29.3.46

28.3.46

Finance

Fin (Exp. B)

D/ 27.3.46

LA w.o.no 8920-1 Bud II
28.3.46

(Previous Fin: note on pp 6-7 above)

The draft order below may be perused and the case returned to E&PH.

ASST. SECRETARY TO GOVERNMENT
30 MAR 1946
FINANCE DEPARTMENT

31.3.46

1.4.46

2.4.46

E&PH

B1

The draft order as amended by LA may issue

5/4/46

Fin. no. 17920 EB-1
2.4.46

ASST. SECRETARY TO GOVERNMENT
5 APR 1946
18639
EDUCATION AND PUBLIC HEALTH DEPT.

Ed & PH Dept B2

C. no 42667 B2/46. From the P.D.B. Tinnevelly, No D.1.11543/46 d 25.7.46

Ele. Edn. Fund - Dt Board, Tinnevelly - Recovery of the subsidy paid in 1945-46 for dearness allowance

p 1 c.f

While passing orders on the Ele. Edn. Fund budget of the Dt. Board Tinnevelly, for 1946-47 the Govt ~~anticipated~~ concluded that the budget would close with a deficit of Rs – 18,631 anticipating a nil balance in the opening account for that year. It is ~~disco~~ observed now that the budget has opened with a surplus of Rs 54,311/-0. Against this, a sum of Rs ~~4298~~ 5632 has been ordered to be refunded to Govt being ~~an~~ the unspent portion of the subsidy sanctioned in 1945-46 for the supply of midday meals. ~~and books and slates.~~ In the account for 1946-47 there ~~is~~ may be a net surplus of Rs ~~31382~~ 30000.

pp 23-26 c.f. 9 (D)

p 26 c.f. — do.

p 1 c.f

54311
12631
5632
048

2. In 1945, the Govt sanctioned a subsidy of Rs 49800/-0 to the Dt Board, Tinnevelly towards the cost of dearness allowance to teachers. As there is a surplus in the account for 1946-47, it is for orders whether the Board should be asked to refund ~~the~~ a subsidy equivalent to the surplus now anticipated.

p 2 c.f

3. The President has requested, for the reasons stated in his letter on pp 1.2 c.f. that the provision of Rs 68000/-0 originally ~~made~~ under Capital in the budget ~~and~~ ordered to be deleted in para 3 of G.O. no 764 Edn. d 9.4.46 may be retained or that the Board may, atleast, be permitted to utilise the entire amount in the opening balance for the purpose. In view of the reasons set out by the President, he may be permitted to ~~his request may be complied with~~ utilise the surplus of Rs 31382 for capital expenditure in which case the question of recovery referred to in para 2 above may have to be dropped.

p 23 c.f. 9 (D)

44088 EB

ASST. SECRETARY TO GOVERNMENT
14 AUG 1946
FINANCE DEPARTMENT

42667 B2
13.8.46

4. Finance may see for remarks.

8.8.46

10/8/46

Finance

P.T.O.

Finance (Exp.B).

Please see the notes on p.1 above.

A dearness allowance subsidy of Rs 49,800 was paid to the Tinnevelly Dt.Board in 1945-6 towards wiping off the anticipated deficit in its E.E.Fund account. The President Dt.Board has now reported that the accounts for the year closed with a surplus of Rs 54,311. Taking into account a sum of Rs ~~4,298~~ 5632 to be refunded by the Board (being the unspent balance of last year's subsidy for compulsory scheme of elementary education and supply of midday meals) the resulting surplus is Rs ~~50,013~~ 48679. Under the rules, the District Board is liable to refund the entire subsidy of Rs 49,800 referred to above to the Govt., as the surplus has indicated that the Dt.Board would have been able to carry on even without a grant from the Govt. E.P.H, however, propose that this surplus need not be refunded to the Govt. and that the Dt.Board may be permitted to utilise the consequential balance in its account for 1946-7 for capital expenditure.

2. It may be mentioned that the Govt. are committed to pay a grant to local bodies only to the extent that they are unable to pay from their own fund dearness allowance to their employees at Govt. rates. When it is found that a local body could meet the expenditure from its own funds and balance its budget without a deficit, the ~~payment of~~ necessity for a grant from Govt. does not arise. In this case, the Tinnevelly Dt.Board's E.E.Fund Account for 1945-6 closed with a balance which is more than the Govt.grant paid. The grant is therefore ~~xxxx~~ refundable to Government. There is no reason why the Govt. should undertake to waive recovery of the subsidy for the purpose of enabling the Dt., Board to meet ~~its~~ capital expenditure in the current year. If the Dt.Board ~~wants~~ needs to ~~meet the~~ incur capital expenditure in 1946-7, it may, if necessary, ~~should do so by~~ retrench~~ing~~ expenditure on less important items or ~~by~~ tak~~ing~~ a loan from the Govt.~~, if necessary.~~ Finance may, therefore, advise that the District Board be asked to refund the whole subsidy (Rs 49,800) at once to the Government. cf. in this connection, portion X on page 7 N.F. of (D).

15.8.46

15-8-46

cf A in p 1 of (D) & para 2, p 1 above

p 1 cf.

p 1 above

54311
5632
48679

para 3, p 1 above

50013
− 18631
31,382

Rs 50,013/-
Rs 49,800/-

CSR
15.8.46
Dw

cf. para 4 of the letter on p 1 cf

CSR
15.8.46
Dw

ASST. SECRETARY TO GOVERNMENT
46731
16 AUG 1946
EDUCATION AND PUBLIC HEALTH DEPT.

44028
15

13

30

E&PH Dept (B2

compare A on p 1 cf & paras 5 & 7 p 1-2 of (D)

p 1 ante

p 13 cf

With reference to para 2 of Finance note on p 2 ante it is submitted that the P.D.B has already explain[ed] that the efficiency of the Dt Board Schools ~~will~~ may be impaired if he is not permitted atleast to utilise the opening balance for meeting the Capital expenditure during 1946-47. For orders whether the Finance Dept's view on p 2 ante ~~may~~ be concurred in by this Dept or, whether this Dept may press ~~and obtain~~ the case ~~orders~~ in Circulation, ~~regarding its former view~~ viz that the P.D.B may be permitted to utilise the opening balance in the El. Edn. Fund account for 1946-47 towards the Capital expenditure and that the question of recovering a portion of the subsidy ~~day~~ sanctioned to the Board in 1945-46 towards the cost of dearness allowance to teachers may have to be dropped.

2 The P.D.B has since reported that the closing balance for 1945-46 is Rs 47,894. After recovering a sum of Rs ~~4298~~ 5632 from this am[ount] (being the unspent balance of last year's subs[idy] for compulsory scheme and supply of midday m[eals]) the net surplus will be Rs ~~43,596~~ 42262. If the suggestion of Finance is accepted only Rs 42... will have to recovered against the subsidy of Rs 49800 sanctioned to the Board in 1945-46 for the payment of dearness allowance.

1. for orders

20.8.46

The suggestion of Finance may be accepted and the Dt. Board asked to refund Rs ~~43,596~~ 42262 the net surplus for 1945-46

20.8.46

20/8/46

I agree with AS II. If the P.D.B wants money for capital expenditure he should make out a case separately. If he has a

[E&PH Dept] 4 Madras

good case, he can always get a grant. What the P.D.B apparently wants to do is to keep the 'bird in hand'.

B
R. Secy

With reference to the orders above a draft memo is submitted.

C.J.6.
23.8.46.

With reference to Secretary's observations above it is submitted that no separate subsidy will be paid towards the capital expenditure. If the recovery is made, either the Board shd drop the idea of incurring capital expenditure or it shd ~~[illegible]~~ incur the expenditure ~~at~~ the risk of creating a deficit ~~for~~ this year. Perhaps the Finance Dept. may agree to the grant of a subsidy this year if a deficit account is proved. If the Board is able to effect savings in the allotments already made & utilise them for capital expenditure no difficulty will arise. No reference is therefore made in the draft re capital expenditure.

25/8/46

B
26. Secy

[Issued as Memo no 42667 B2-2 Edn. d 26.8.46]

Lr. no. 57757 B2/46 from the P.D.B, Tinnevelly No D, 11543/46 d 26.11.46 p15 cf p17 cf

Please see the P.D.B.'s reply report on p17cf. The papers may now be filed with G.O. no 764 Edn. d 9.4.46. [The question as to how the deficit of Rs 18631 anticipated this year shd be met may be considered on receipt of the RE in February 1947]. (D)

C.J.6.
8.10.46.

p26 cf (D)

7/10/46

E & PH Dept

28/23/1

C

Memorandum No. 66864 B2-4 Edn. dated 24.1.47 ~~12. 1946~~.

Letter from the ~~D~~ P.D.B., Tinnevelly, No. 11543/46, dated 26.11.46.

Elementary Education —
CAPITAL EXPENDITURE DURING 1946-47.

****

The ~~P.~~ Special Officer D.B., Tinnevelly is informed that there is no objection to the District Board incurring ~~a~~ capital expenditure for schools in non-compulsory areas as proposed in his letter read above, provided that the resulting deficit in the elementary education fund account is met by the payment of an additional contribution from the general funds. The expenditure on schools in compulsory areas shd be ~~[illegible]~~ regulated ~~as~~ in accordance with the instructions in G.O. 1714 Edn of 27.6.45

LOCAL ADMINISTRATION DEPT.
6 DEC 1946
SECRETARIAT, MADRAS

V.S.V
9/12

To the ~~P.~~ S.O. D.B.
Tinnevelly
Ex. of L.F. Accts.
D.P.I.

3.12.46

5/12/46

23 DEC 1946

Note: - L.A. may see the draft before issue.

Issued as no 66864 B2-1
6.12.46

3.12.46

5/12/46 LA

2/

L.A. Dept.

Please see the draft Memo. on page 1 above.

In 1945-46 the Tinnevelly District Board was given a grant of Rs.1,16,330 to ~~wards~~ meet the deficit in the General Account ~~in~~ occasioned by the payment of dearness allowance to the Board's staff. The B.E. of the District Board for 1946-47 was expected to close with a deficit of Rs.2,25,243 under the General Account against the requisite minimum balance of Rs.39,205/-. The Board has been directed to wipe off the deficit by adjusting an equal amount ~~of~~ from the A.T.C. and to secure the requisite balance by reducing capital expenditure. The B.E. of the District Board for 1947-48 has ~~been received~~ ~~but is~~ not yet been examined. The extent to which the General Account will be in a position to make additional

A

[illegible] 12.46

B2

3

40

contribution to the Elementary Education Fund towards the capital expenditure of Rs.50,000/- referred to on p.1 ~~above~~ can be determined only after the R.E. for 1946-47 and the B.E. for 1947-48 are examined. With these remarks the file may be returned to E.& P.H.Deptt.

A

S.S.S.
20.12.46

20.12.46

E & P.H.

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

23/12

L.A. U.O. 40200-C/46-1
23.12.46

79216

E&PH Dept B2.

Please see the note of L.A at A on pp 2-3 above. B2

The R.E for 1946-47 and the B.E for 1947-48 will be examined and orders issued ~~followed~~ only in March 1947. If the file is to lie over till then, the Board may not be in a position to incur the Capital expenditure in the Current year. For orders whether the draft on plate may now issue. It may be possible for the Spl. Officer to assess the ~~liability~~ position of the general funds.

Off 4.1.47. Q 4/1/47. L. A. may see again

5/1/47 LA

LOCAL ADMINISTRATION DEPT.
469
6 JAN 1947
SECRETARIAT

S.N 711

E&PH no 66864 B2-3.
6.1.47.

L. A-Dept (Bud II)

This may lie over till the RE for 46-47 and B.E for 47-48 of the Tirunelveli Dt. Bd is examined - say till 15.1.47.

11.1.47 11.1.47 11/21

File taken up for examination will be submitted after the Pongal holidays.

L.A Dept

The R.E for 1946-47 and the B.E for 1947-48 of the Dt. Bd under the General Acct have been examined.

2. The Dt. Bd has provided for a capital expenditure of Rs 57,400 in the R.E for 1946-47 under the Ele. Edu. Acct — for the construction of school sheds and for the purchase of furniture books etc for the schools. The Board has also taken credit for a contribution of Rs 1,50,000/- from the General Acct Ordinary to the Ele. Edu. Acct in the R.E for 1946-47 against Rs 1,00,000/- approved in the B.E for 1946-47. The enhanced contribution is presumably to meet the capital expenditure referred to above. After providing for the above enhanced contribution from the General Acct to the Ele. Edu. Acct. the General Acct ordy for 1946-47 (R.E) is expected

to close with a balance of Rs 3,32,815 ⊗
The Board is in a position to meet the capital expenditure under question in 1946-47.

3. The draft memo. on p. 1 above may be accepted and the case returned to E.&P.H. Dept.

Sn
17.1.47
(S. Natarajan)

S.S.S.
19.1.47

⊗ as proposed to be revised by G.O.R. — (including arrear toll compensation of Rs. 2,25,240)

4206
20 JAN 1947
Education and Public Health Dept.

Dp. 271

E.&P.H.
U.O. No. 10469-1/Bud II
20.1.47

E.&P.H. Deptt.
The draft memo on p1 ante may issue.

22.1.47
22.1.