Sectt. II-27—37,004—13-11-45.

E & P.H (1946) Department.

Ms. SERIES.

| | |
|---|---|
| G.O. No. | 848 Edn. |
| Dated | 22-4-1946 |

under app 33-36 cf.

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**[Despatch Abstract.]**

BUDGET ESTIMATE -1946-47 - Elementary Education Fund - District Board, Tanjore - 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. |
|---|---|---|---|---|---|---|---|
| Go | 1940 | Edn | 10.10.46. | | | | |

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A

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.
R.P.NO.15-B-3/45-46, DATED 10-1-1946.
£@£

SUBJECT: Budget Estimate - Elementary Education Fund - Tanjore District Board - 1946-47.

R E F: Letter RC.No.B.5-29634/45 dated 1-12-1945 of the President, District Board, Tanjore.

---

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

2691

Submitted.

2. Details for the provisions made in the Revised Estimate for 1945-46 and Budget Estimate for 1946-47 have been furnished by the President.

3. Revised Estimate 1945-46.

(i) The credit taken for Rs.2,07,000 as Government grant under section 37 of the Act should be raised to Rs. 2,07,005/- with reference to G.O.No.1024 Edn. dated 11-7-1945.

(ii) The credit taken for Rs.3,10,820/- as Government grant under the proviso to section 37 of the Act should be reduced to Rs.2,52,824/- with reference to G.O.No.553 Edn. dated 10-4-1945 and No.594 Edn dated 16-4-1945.

(iii) The provision included inthe sum of Rs. 3,10,820/- as Government grant for the introduction of compulsory elementary education in rural areas should be exhibited separately as required in Government Memo.No.53672 A/1 Edn dated 26-11-1945.

(iv) The total expenditure under 'Ordinary' and 'capital' exceeds the sanctioned budget and the orders of Government are required for the excess, which is mainly due to the expenditure on the compulsion scheme.

4. Budget Estimate 1946-47.

(i) The credit taken for Rs.2,08,780/- as Government grant under section 37 of the Act is liable to revision with ~~xx~~ reference to the amount of education tax that may be adjusted to the credit of the fund with reference to G.O.No.530 Edn., dated 6-4-1945.

(ii) The credit taken for Rs.4,81,700/- as Government grant under the proviso to section 37 of the Act should be reduced to Rs.2,52,824/- with reference to para (ii) above. Provision for the compulsion scheme should be shown separately.

(iii) The total ordinary expenditure exceeds the ordinary receipts by Rs.65,570/- and the capital expenditure exceeds the capital receipts by Rs.8,060/-. The total excess of Rs.73,630/- is met from the opening balance and the budget closes with a nil balance though a temporary advance of Rs.1,42,780 from the general funds has been taken into account. The financial position of the fund is not sound and its ~~position of the f~~ resources have to be improved.

5. Accommodation in the case of 147 schools for boys and 21 schools for girls is either inadequate or unsuitable. The Board may be advised to draw up a building programme without further delay.

6. For the 3 Higher Elementary Schools and other big lower Elementary schools maintained by the Board, there are only 3 secondary grade teachers and this is quite inadequate. More teachers of the Secondary Grade should be appointed in preference to tachers of other lower qualifications. Vacancies caused by the absence of teachers on leave should be proptly fill in.

The Board has proposed to open only 2 schools and to appoint only 5 additional teachers during the budget year. The board has not evidently made any provision for the appointment of additional teachers in schools opened as a result of the introduction of compulsory elementary education

in

in rural areas.

7. Most of the schools are not adequately equipped. The provision in the Budget may be utilised in full in consultation with the Inspecting Officers.

8. Compulsory Elementary Education:

(i) The provisions made for the working of the scheme are as shown below:-

| Item of expenditure. | Resived Estimate 1945-1946. Rs. | Budget Estimate 1946-1947. Rs. |
|---|---|---|
| 1. Salary of teachers ... | 4,000 | 22,180 |
| 2. Dearness allowance ... | 3,200 | 17,664 |
| 3. Contingencies: | | |
| (a) House-Rent ... | 1,000 | 5,880 |
| (b) Miscellaneous .. | 300 | 1,656 |
| 4. Equipment ... | 5,000 | 5,000 |
| 5. Buildings ... | - | 6,000 |
| 6. Midday meals ... | 49,500 | 1,81,500 |
| Total ... | 63,000 | 2,39,880 |

Items of credit taken.

| | | |
|---|---|---|
| 1. Salary contingencies etc. | 8,500 | 47,380 |
| 2. Equipment | 5,000 | 5,000 |
| 3. Buildings | - | 6,000 |
| 4. Midday meals | 49,500 | 1,81,500 |
| Total | 63,000 | 2,39,880 |

(ii) The credits taken may be allowed and the proposed expenditure approved, subject to the usual conditions.

for Director of Public Instruction.

To

The Secretary to Government,
Education and Public Health Department.

RVR 15/1/-

7140 ×14

17104

6180
5400
92
1600

6180
14420
4807
9613

11320
4440
8880

213120

100000

---

By Registered post

C.F. 32.

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

LOCAL ADMINISTRATION DEPARTMENT.

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

From (Name) Sri V.Nadimuthu pillai,
(Designation) President, Dt. Board,
Post Box ........, (Station) Tanjore
Telegraphic Address ........

DIRECTOR OF PUBLIC INSTRUCTION
4-DEC 1945
P.15 B3
MADRAS

To

The Secretary to Government,
Education and Public Health Department,
Fort St.George, MADRAS,
Through the Director of Public Instruction, Madras.
R.C.No. B5 29634/45 dated 1. 12. 1945.

Sir,

Sub:- Budget - Elementary Education Funds - Tanjore District Board - 1946-47 - submitted.

Enclosures Budget Statement etc.
~~D.B.R. etc.~~
Spare Copies (1)

I am submitting herewith the Budget Estimates of the Elementary Education Funds of the Tanjore District Board for the year 1946-47, with the prescribed statement and summary, in duplicate, a copy of the Proceedings of the Budget Committee dated 28-11-45 and an extract of D.B.R No.294 dated 29-11-45 approving the committee's recommendations.

Details in regard to the several items of receipts and expenditure are enclosed. No provision has been made in the Budget for repairs to rent-free buildings.

As regards capital works the lists of ~~Banks~~ works furnished by the District Board Engineers in respect of the revised estimate have been adopted and provision made therefor in 1945-46. For the year 1946-47, no funds could be found out to provide for the entire allotment applied for by the two Engineers. A sum of Rs.30,100/- only for improvements to existing school buildings and Rs.6,000/- for constructing additional ~~schools~~ sheds for certain schools in centres where compulsory Elementary Education has been introduced have been provided. Out of the sum of Rs.30,100/- works in the order of urgency and importance will be selected and executed.

As regards the general financial position of the Elementary Education Funds, I may state that the Budget as prepared by me closed with a deficit balance of Rs.1,42,780/- for 1946-47 and I applied for instructions to Government for balancing the budget in my letter R.C.B5 29634/45 dated 17-11-45. The Government in their memorandum No.52687-A-1 Edn., dated 26-11-45 ordered that the District Board should as far as possible suggest ways and means for avoiding a deficit. In pursuance of these instructions, the Budget Committee appointed by the District Board, has resolved at its meeting held on 28-11-45 to ask the Board to address the Government for sanctioning a grant to cover up the deficit caused mainly on account of the payment of Dearness allowance to the Elementary Education establishment and in the meanwhile to request the District Board to advance the amount equivalent to the deficit, from the General Account pending the sanction of the grant by the Government. The Board has approved of the committee's recommendations and the deficit of Rs.142780/- has been made good for the time being by a temporary advance from the General Account. I request that Government might be pleased to order the payment of a grant to wipe off the deficit,

¶5-7 infra

¶17-23 infra

¶25 infra

¶27 infra

p38f

p37f, 8f

17 infra

so that the amount advanced from the General Account may be repaid from the Elementary Education Funds.

I hereby certify that the provision made in the Budget in regard to staff equipment accommodation etc., is based on the actual requirements of each school and with reference to the recommendations of the inspecting officers.

The schedules of establishments of the Elementary Schools in respect of the several taluks (in duplicate) are being sent by separate post.

PRESIDENT

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## EXTRACT FROM THE PROCEEDINGS OF THE TANJORE DISTRICT BOARD DATED 29-11-1945.

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294: Draft Revise-d Estimate for 1945-46 and the Budget Estima-te for 1946-47 of the General and Endowment Funds of the Tanjore District Board.

Note:- The Committee appointed by the District Board in its Resolution No.101 dated 3-10-1945 to consider the Revised Estimate for 1945-46 and the Budget Estimate for 1946-47 meet on 28-11-1945.

Resolution:- The revised estimate for 1945-46 and the Budget estimate for 1946-47 as prepared by the President, District Board and modified by the committee are approved.

Sd/- V.Nadimuthu Pillai,
President.

( True Extract )

President,
District Board, Tanjore.

7

## PROCEEDINGS OF THE BUDGET COMMITTEE OF THE TANJORE DISTRICT BOARD HELD ON 28th NOVEMBER 1945.

***

5

Present.-

| | |
|---|---|
| Sri V. Nadimuthu Pillai, | ...President. |
| Sri K.Govindarajalu Naidu,B.A.B.L. | ...Member. |
| Sri S.Venkatarama Ayyar,B.A., | ,, |
| Sri K. Nallamuthu Nettar. | ,, |
| Sri C.Ramanatha Mudaliyar. | ,, |
| Sri C.Maruthavanam Pillai. | ,, |
| Sri A. Thiyagaraja Mudaliar. | ,, |

***

The Committee recommends that the revised budget estimates of 1945-46 and the Budget Estimates of 1946-47 relating to General and Endowment Funds as prepared by the President, District Board may be adopted with the following modifications:-

GENERAL FUNDS.

(1) The sum of Rs.1,70,150/- taken credit in the revised estimate of 1945-46 and in the budget estimate of 1946-47 under contribution from Government towards loss of toll income under Motor Vehicles Taxation Act be raised to Rs.1,91,600/- in the revised estimate for 1945-46 and to Rs.3,11,160/- in the budget estimate for 1946-47.

(2) In as much as the Government have not so far furnished figures regarding the credit to be taken for additional toll compensation for 1946-47, the credit taken for 1945-46 in the revised estimate may be adopted in the budget estimate of 1946-47, and the President be authorized to alter the credit taken as per figure that might be advised by the Government in the meanwhile.

(3) A lump sum provision of Rs.10,000/- may be made in the budget estimate of 1946-47 towards payment of contribution to the Panchayat Boards for improvement of village communications, water supply and sanitation.

(4) Since the Elementary Education Budget closes with a deficit of Rs.1,42,780/- due to the payment of dearness allowance at the rates sanctioned by the Government, the Board will be advised to address the Government for sanctioning the grant to cover up the deficit as per G.O.No.1173-L...., dated 28-5-45 and will also be requested to advance the amount from the General Account pending the sanction of grant by the Government.

(True copy)

V. Nadimuthu Pillai,

President.

29/11

President. District Board
Tanjore

8

OB RE BE 1.43

73630 1.49

G.t. 42990 91060 1137410

988460 1200850 1211040

1031450 1291910 1168940

ch 999760 1177360 42100

30000 40920 1211040

capr. 1029960 1218280 nil

~~ch.~~ 73630

1490

ch

212390

177400

1.75

.29

11

2.15

38

30

68

32/~~9~~

38

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## Tanjore District Board

Budget Estimate - Elementary Education Funds 1946-47.

9 6

Summary.

| | Opening Balance | Receipts. | Expenditure | Closing Balance |
|---|---|---|---|---|
| 1. Ordinary | 65,570 | 13,32,250 | 13,97,820 | Nil |
| 2. Capital | 8,060 | 45,040 | 53,100 | Nil |

PRESIDENT

SS-30/11

19138
2307
16831

42100
16830
25270

11

7

TANJORE DISTRICT BOARD.

## BUDGET ESTIMATE - ELEMENTARY EDUCATION FUNDS.

1946- 47.

## R E C E I P T S.

| | |
|---|---|
| * Ordinary | Rs. 147278 |
| Capital | 6239 |
| | 153517 |

| | |
|---|---|
| @ Ordinary | Rs. 83000 |
| Capital | 8060 |
| | Rs. 91060 |

| Actuals for 1944-45. | Revised estimate for 1945-46. | Heads. | Budget estimate for 1946-47. |
|---|---|---|---|
| * 153517 | @ 91060 | Opening Balance. | 73630 |
| 303124 | 334040 | 1. Education Tax current. | 334040 |
| 2 | — | Arrears | — |
| — | — | 2. Fines and penalties under the elementary education Act. | — |
| | | 3. Investments realised etc. | |
| 53 | 50 | 4. Income from investments. | 50 |
| | | 5. School fees. | |
| | | 6. Contribution. | |
| 1854 | 1900 | 7. Other receipts. | 1900 |
| 37 | 40 | Endowments. | 40 |
| | | 8. Government grant:- | |
| 110489 | 207000 | (1) Under Section 37 of the Elementary Education Act. | 208780 |
| 252824 | 310820 × | (2) Under the proviso to Section 37 of the Act. | 481700 × |
| | 180000 | For ~~writing~~ wiping off deficit | - - - - |
| 252824<br>58000<br>220000 | 195000 | Contribution from the General account of the local body. | 195000 |
| 5000 | | -Do- Temporary advance | 142780 |
| - 146 | × 30000 | Advance recovered. | 2000 |
| 66. | | Suspence ~~xx~~ account. | |
| | 1258850 | Total. | 1366290 |
| | | DEDUCT (1) Refunds. | |
| 20000 | 40920 | (2) Appropriation to Elementary Education Capital. | 34040 |
| 868303 | 1217930 | Net Total. | 1332250 |

334040 × 5/8

1670200
208775

13

988460
63000
1051460

228880
11

| Actuals for 1944-45. | Revised estimate for 1945-46. | Heads. | Budget estimate for 1946-47. |
|---|---|---|---|
| | + 5000 | **Receipts.- Capital.** | |
| | | 1. Government grants. | 11000 x |
| | | 2. Endowments and contributions. | |
| | | 3. Loans. | |
| | | 4. Contribution from the General account of the local body. Ordinary. | |
| 20000 | 40920 | 5. Appropiration from Education-Ordinary. | 34040 |
| | | 6. Investments realised. | |
| 20000 | 45920 | Total. | 45040 |
| 888303 | 1263850 | Total Ordinary and Capital. | 1377290 |
| 1041820 | 1354910 | Grand total including Opening Balance. | 1450920 |

133225

1217930

1263850

63

1263850
63000
1200850

1377290
239880
1137410

1450920
239880
1211040
48100
1162940
25530
142780
168310

## EXPENDITURE.

| Actuals for 1944-45. | Revised estimate for 1945-46. | Heads. | Budget estimate for 1946-47 |
|---|---|---|---|
| | | **Expenditure - ordinary** | |
| | 8550 | 1. Staff. Establishment charges. | 8550 |
| | | Salaries & allowances. | |
| 2292 | 1840 | District Board Education officer. | 2100 |
| | 340 | Dearness allowance | 380 |
| 593 | 300 | Contribution for pension & leave allowance. | 470 |
| 86 | 300 | Travelling allowances & Contingencies. | 400 |
| 793482 | 993400 | Salaries and allowances of masters. (including Dearness allowance) | 1038260 |
| 10751 | 2390<br>3790 | Clerks and servants. | 2650<br>4220 |
| 29530 | x 30000 | Contribution to Provident Fund. | 30000 |
| 1958 | 2500 | Travelling allowance. | 2500 |
| | | Stipends of teachers sent for training. | |
| | | Endowments. | |
| 39 | 40 | ~~Gratuity.~~ Endowments | 40 |
| 896 | 1000 | Gratuity | 1000 |
| | | 2. Contigneoies and Equipment. | |
| | | Contingencies. | |
| 42748 | 45000 | House rent. | 5880 |
| | | Other items. | 45000 |
| 28497 | 37530 | Equipment. | 46050 |
| 881 | 300 | Furniture and apparatus. | 300 |
| 273 | 500 | Library books and maps. | 500 |
| 7 | 100 | Other items. | 100 |
| | | 3. Prizes and scholarships. | |
| 19408. | 27180 | 4. Repairs to buildings. | 25120 |
| 802. | 800 | 5. Interest on and repayment of debt. | 800 |
| | | 6. Investments etc. | |
| 340 | x 30000 | 7. Advances recoverable. | 2000 |
| | | Total Ordinary Charges. | |
| — | x 49500 | 8. Mid-day meals. | 181500 |
| 932583 | 1235360 | Total-Ordinary Charges. | 1397820 |

4
7
5

1235360
58000
1177360
99996

17740

1397820
228880
1168940

14

| Actuals for 1944-45. | Revised estimate for 1945-46. | Heads. | Budget estimate for 1946-47 |
|---|---|---|---|
| | | Expenditure - capital | |
| 6183 | 28820 | 1. Lands and Buildings. | 36100 |
| | | 2. Equipment. | |
| 6478 | 5000<br>10000 | 1) Furniture and apparatus | 5000<br>10000 |
| 5488 | 1000 | 2) Library books and maps. | 2000 |
| | | 3) Investments made. | |
| 33 | 100 | 4) Other items. | |
| 18182 | 45920 | Total Expenditure - capital. | 53100 |
| 950766 | 1281280 | Total Expenditure Ordinary and Capital. | 1450920 |
| 91055 | 73630 | Closing Balance. | Nil |
| 1041820 | 1354910 | Grand total including balance. | 1450920 |

1235360

1397820

PRESIDENT
DISTRICT BOARD, TANJORE.

SS.

1281280
63
1218280
40920
1177360
99996
177400

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15

9

## Statement to accompany the Budget estimate of the Elementary Education of the Tanjore District Board for the year 1946-47.

******

Number of schools having as the Highest Class.

| VIII | VII | VI | V | IV | III | II | I | Total. |
|---|---|---|---|---|---|---|---|---|
| 26 | - | 2 | 759 | 3 | 5 | - | - | 795. |

Same as last year

1. No. of schools on the date of submission of the Budget: 795
2. No. of schools proposed to be opened in the ensuing year: 2
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, scale of pay in forces, and the number of teachers in each scale. 1994.

against 1982 last year

### Scales of pay in force.

| Men Teachers AND WOMEN TEACHERS ENTERTAINED AFTER 7-8-36. | | Grade |
|---|---|---|
| 25--2/2--45- - | ..... | Secondary |
| 20--1/2--24-2/2--30 | ..... | Higher |
| 15--1/2--20 | ..... | Lower. |

| Women Teachers entertained prior to 7-8-36. | | Grade. |
|---|---|---|
| 30--2/2--50 - | ..... | Secondary |
| 25--1/2--29-2/2--35 | ..... | Higher |
| 20--1/2--25 | ..... | Lower. |

| | | |
|---|---|---|
| MALE TEACHERS: Trained but failed and exempted. | | 4. |
| 15--1/2--20 - | ... | 189 |
| 20--1/2--24--2/2--30 | ... | 1273 |
| 25--2/2--45 | ... | 202 |
| Manual Training Instructors on Higher Grade scale | .. | 4 |
| Pre.vocational Instructors -- Full time | .... | 4 |
| -Do- -Do- Part time | .... | 15 |
| WOMEN TEACHERS: entertained after 7-8-36. | | 8 |
| 15--1/2--20 - | ... | 168 |
| 20--1/2--24--2/2--30 | ... | 3 |
| 25--2/2--45 | ... | |
| Trained but failed and exempted | ... | 1 |
| WOMEN TEACHERS: (entertained Prior to 7-8-36) - | | |
| 20--1/2--25 - | ... | 23 |
| 25--1/2--29--2/2--35 | ... | 98 |
| 30--2/2--50 | ... | 2 |
| Total. | ... | 1994 |

4. No. of additional teachers proposed to be employed in (i) the existing schools, and (ii) the schools to be opened during the ensuing year and their scales of pay. (i) Nil (ii) 5

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 the proposed scale of pay and the entire provision made for the purpose. Nil

PRESIDENT
DISTRICT BOARD TANJORE.

TVP.2-11-43. (20) 10

57 The Head Teacher,
Board Boys' School,
Manali, Alathambadi Post,
Tiruturaipoondi Taluk.

58 The Head Teacher,
Board Boys' School,
Manaikkal, Tiruturaipoondi Post,
Tiruturaipoondi Taluk.

59 The Head Teacher,
Board Boys' School,
Manakkudi (Post),
Tiruturaipoondi Taluk.

60 The Head Teacher,
Board Boys' School,
Thalanayar (Post),
Tiruturaipoondi Taluk.

61 The Head Teacher,
Board Boys' School,
Pichankottagam (Post),
Tiruturaipoondi Taluk.

62 The Head Teacher,
Board Boys' School,
Ayakkarambalam (Post),
Tiruturaipoondi Taluk.

63 The Head Teacher,
Board Boys' School,
Thagattur (Post),
Tiruturaipoondi Taluk.

64 The Head Teacher,
Board Boys' School,
Sembagarayanallur, Kariapatnam Post,
Tiruturaipoondi Taluk.

65 The Head Teacher,
Board Boys' School,
Marudur North, Kariapatnam Post,
Tiruturaipoondi Taluk.

66 The Head Teacher,
Board Boys' School,
Kallikkudi, Nedumbalam Post,
Tiruturaipoondi Taluk.

67 The Head Teacher,
Board Boys' School,
Panayur, Kottur Post,
Tiruturaipoondi Taluk.

68 The Head Teacher,
Board Boys' School,
Umbalacheri (Post),
Tiruturaipoondi Taluk.

69 The Head Teacher,
Board Boys' School,
Kadanavayal, Ayakkarambalam Post,
Tiruturaipoondi Taluk.

70 The Head Teacher,
Board Boys' School,
Kothangudi, Alathambadi Post,
Tiruturaipoondi Taluk.

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10

Budget estimate -- Elementary Education Funds - 1946-47 - Tanjore District Board -- Details.

Receipts - Ordinary - Revised Estimate for 1945-46.

Education - Tax.

| | |
|---|---|
| At 6 pies in the rupee of land revenue from 1--7--1944 as per G.O.No.MS.517/Edn. dated 4.4.44 as advised by the Collector. | 3,34,040. |

Government Grant.

| | |
|---|---|
| (i) Under section 37 of the Elementary Education Act as per G.O. No. Mis. 1024. Edn. dated 11-7.45 | 2,07,005. |
| (ii) (a) Under the provision to section 37 of the Elementary Education Act as per G.O.No.594 Edn. dated 16..4..45 for schools opened after -- 1--4--1921. | 1,21,395. |
| (b) --do-- as per G.O.No.553.Edn. dated 10-4-45, for schools opened prior to 1.4.1921. | 1,31,429. |
| (c) for compulsory elementary education -(Ordinary) for 4 months from 1--11--1945. | 8,500. |
| (d) --do-- Midday meals as per Government memorandum No. 32083-A.5. Edn. dated 1.9.45 for 3 - months from 1--12--1945. | 49,500. |
| Total.Rs. | 3,10,824. |

252824

| | |
|---|---|
| Government grant for wiping off the deficit due to the payment of dearness allowance to teachers payable from the arrear - total compensation of Rs.331537-5-0 as per Government Memorandum No.33669-A3.Edn. -- dated 17--10--1945. | 1,80,000. |
| Contribution from the General Account as per sanctioned budget for 1945-46, vide G.O.No.M S. 529. Edn. dated 6..4..1945. -- -- | 1,95,000. |

Advances recovered.

| | |
|---|---|
| Adjustment of the amounts shown on the expenditure side in the Revised estimate under "Advances recoverable" including P.F.bonus for Elementary School teachers. | 30,000. |

Receipts - capital -Revised estimate - 1945-46.

| | |
|---|---|
| Government grants.<br>For the supply of equipment to the schools on the compulsory area at Rs.100/- per teacher. | 5,000. |

Budget estimate - 1946-47 -- Receipts - Ordinary.

| | |
|---|---|
| Education Tax.<br>A 6 pies in the rupee of land revenue as advised by the Collector. | 3,34,040. |

K

| | |
|---|---|
| Government -Grant.<br>(i) Under section 37 of the Elementary Education Act at 3¾ pies of the amount of Education Tax of Rs.334040/- shown in the revised estimate for 1945-46. | 2,08,780. |

| | |
|---|---|
| (ii) (a) Under the proviso to section 37 of the Elementary Education Act as per G.O. No.594 Edn. dated 16..4..1945. | 1,21,390. |
| (b) As per G.O.No.553. Edn. dated 10--4--1945 | 1,31,429. |
| (c) For compulsory education (Ordinary) for one year. (including staff, house rent, + contingencies. | 47,380. |
| (d) For mid-day meals - as per Government Memorandum No.32083-A5. Edn. dated 1.9.45 for 11 months at Rs.16500/- per mensem. | 1,81,500. |
| Total. | Rs.4,81,704. |
| Contribution from the General Account as per amount sanctioned for the budget for 1945-46 vice G.O.No.MS.529-Edn. d/6.4.45. | 1,95,000. |
| Advance contribution from the General Account for wiping off deficit for 1946-47. | ~~1,43,000.~~ 142780. |

Receipts - capital - 1946-47.
Government Grants.

| | |
|---|---|
| For the supply of equipment to the schools in the compulsory area at Rs.100/- per teacher. | 5,000. |
| For additional sheds in the compulsory area at Rs.1000/- per shed. | 6,000. |
| Total | Rs. 11,000. |

Appropriation from Education - Ordinary

| | |
|---|---|
| Out of a total expenditure of Rs.53100/- under-capital for 1946-47 a sum of Rs.11,000/- is proposed to be met from Government Grants Rs.8060/- from the capital opening balance for 1946-47 and Rs.3,4040/- from Education Receipts ordinary. | 3,4040. |

## Revised Estimate 1945-46.
## Expenditure Ordinary.

| | |
|---|---|
| 1. Staff - Establishment charges. Average pay etc. of superintendent, Clerks and attender of the Elementary Education section to be adjusted to General Funds. | 8,550. |

Salaries of masters etc. as detailed below.

| Expenditure ~~upto~~ 30-9-45 | Masters. Salaries. | Masters. Dearness Allowance. | Clerks and Servants. ~~Salarie~~ Salaries. | Clerks and Servants. Dearness Allowance. |
|---|---|---|---|---|
| Expenditure upto 30-9-45. | 2,81,656-7-0 | 2,07,647-15-0 | 1,076-11-0 | 1,679-5-0 |
| Expenditure from October '45 to March 1946. | | | | |
| Tanjore Taluk. | 43,049-0-0 | 27,672--0-0 | 372--0-0 | 576-0-0 |
| Kumbaconam ,, Girls. | 6,759-0-0 | 3,852--0--0<br>28x | -------- | ------- |
| -do- Boys. | 16,410-0-0 | 10,476--0-0 | 60--0-0 | 96-0-0 |
| | 2. | 3. | 4. | 5. |
| Arantanghi Taluk- | 14,570-0-0 | 9,612-0-0 | 96-0-0 | 96-0-0 |
| Mayavaram Taluk. | 29,880-0-0 | 19,320-0-0 | 156-0-0 | 288-0-0 |
| ShiyaliTaluk Nannilam Taluk Negapatam Taluk (Portion.) | 29,054-0-0 | 18,720-0-0 | 48-0-0 | 96-0-0 |
| Nannilam Taluk and Negapatam Taluk(Portion) | 33,786-0-0 | 21,276-0-0 | 276-0-0 | 480-0-0 |
| Tiruthuraipoondi Taluk. | 27,866-0-0 | 17,880-0-0 | 168-0-0 | 288-0-0 |
| Mannargudi Taluk. | 24,814-0-0 | 15,752-0-0 | ------ | ------ |
| Pattukkottai Taluk | 40,377-0-0 | 27,072-0-0 | ---- | ---- |
| Papanasam Taluk. | 28,644-0-0 | 18,180-0-0 | 132-0-0 | 192-0-0 |
| Total. | 2,95,209-0-0 | 1,89,812-0-0 | 1,308-0-0 | 2,112-0-0 |
| Add 2½% for leave salary. | 7,130-0-0 | 4,745-0-0 | ---- | ---- |
| | 3,02,339-0-0 | 1,94,557-0-0 | | |
| Grand total. including actuals upto 30-9-1945 | 5,83,995-0-0 | 4,02,204-15-0 | 2,384-11-0 | 3,791-5-0 |

| | |
|---|---|
| Salaries of masters for 1945-46 | Rs.5,83,995. |
| -do- for compulsory education. | Rs. 4,000. |
| Dearness allowance of masters. | Rs.4,02,205. |
| -do- for compulsory education. | Rs. 3,200. |
| Total. | Rs.9,93,400. |

7200

| | House rent. | Contingencies other items. |
|---|---|---|
| Expenditure upto 30-9-45. | 20,376--5-0 | 10,491-2-0 |
| -do from October 45 to March 46. | | |
| Tanjore Taluk. | 2,964-0-0 | 988-0-0 |
| Kumbaconam Taluk Girls. | 799-0-0 | 186-0-0 |
| -do- Boys. | 1,260-0-0 | 413-0-0 |
| Arantanghi Taluk. | 1,188-0-0 | 488-0-0 |
| Mayavaram Taluk. | 2,106-0-0 | 834-0-0 |
| Shiyali taluk and portion of Nannilam and Negapatam Taluks. | 2,241-0-0 | 887-0-0 |
| Nannilam Taluk and Negapatam Taluk portion. | 1,884-0-0 | 920-0-0 |
| Tiruthuraipoondi Taluk | 3,222-0-0 | 1,075-0-0 |
| Mannargudi Taluk. | 2,409-0-0 | 672-0-0 |
| Pattukkottai Taluk. | 2,492-0-0 | 1,285-0-0 |
| Papanasam Taluk. | 2,445-0-0 | 689-0-0 |
| | 43,386-5-0 | 18,928-0-0 |
| Arrears. | 613-11-0 | |
| | 44,000-0-0 | |

20 ~~-4-~~

| | |
|---|---|
| Compulsory education areas. | 44,000-0-0 |
| | 1,000-0-0 |
| Total. | 45,000-0-0 |

| | |
|---|---|
| Sweepers wages pay and allowances of conductress, and Money Order commission. | 18,928--0--0 |
| Provision for ~~extencing~~ enhancing Sweeper's wages. | 200--0--0 |
| Stamps to be supplied to Elementary Schools and cost of despatch of tappals to elementary schools. 7500 plus 2500. | 10,000-0---0 |
| Stationery. --- --- --- | 5,000--0--0 |
| Printing. --- --- --- | 1,000--0--0 |
| Manual Training contingencies. -- ---- | 600--0--0 |
| Pre -vocational contingencies. -- ---- | 500--0--0 |
| Unforeseen items Rs.500/- and Handicrafts Lower Elementary Schools Rs.500/- -- | 1,000--0--0 |
| Contingencies for compulsory education areas at Rs.1-8-0 per teacher pen mensem. | 300--0--0 |
| Total. | Rs. 37,528--0--0 or |
| | Rs. 37,530/-. |

Repairs to buildings.

| | |
|---|---|
| As per figures furnished by the District Board Engineers. | Rs. 27,180/-. |

Note :- The amount does not contain provision for repairs to rent free buildings.

Advances Recoverable.

| | |
|---|---|
| A sum of Rs.29,000/- has to be paid as advance on account of P.F.contribution to Elementary School Teachers due for the year 1945-46. The remaining sum of Rs.1,000/- represents miscellaneous advances to be recovered. | Rs. 30,000/-. |

Note :- The sum of Rs.30,000/- provided under "contribution to P.F." in 1945-46 represents the P.F.~~xn x945~~ bonus due for ~~1945-46.~~ 1944-45.

Expenditure-Capital-1945-46.

Lands and Buildings.

| | |
|---|---|
| As per list enclosed. | Rs. 29,820/-. |

Equipment.

| | |
|---|---|
| Furniture and apparatus. Rs.10,000/- for existing Board Schools and Rs.5,000/- for schools in compulsory areas at Rs.100/- per teacher. | Rs. 15,000/-. |

Budget estimate for 1946-47.

Expenditure -- Ordinary.

---

~~-8-~~ 21 12

1. Staff. Establishment charges.

| | |
|---|---|
| Average pay etc. of Superintendent, Clerks, and Attender of the Elementary Education Section to be adjusted to General Funds. | Rs. 8,550/-. |

Salaries of masters etc. as detailed below.

| Name of Taluks. | Masters. | | Clerks and Servants. | |
|---|---|---|---|---|
| | Salaries. | Dearness Allowance. | Salaries. | Dearness Allowance. |
| Tanjore. | 85,839. | 55,392. | 774. | 1,152. |
| Kumbaconam Girls. | 13,398. | 7,704. | --- | --- |
| Kumbaconam Boys. | 33,044. | 20,952. | 120. | 192. |
| Arantanghi Taluk. | 29,193. | 19,224. | 192. | 192. |
| Mayavaram Taluk. | 60,910. | 38,640. | 312. | 576. |
| Shiyali Taluk. | 28,548. | 18,432. | 96 | 192. |
| Nannilam Taluk (Portion.) | 14,724. | 9,408. | --- | --- |
| Negapatam (Portion.) | 14,700. | 9,600. | --- | --- |
| Nannilam (portion.) | 38,678. | 22,560. | 552. | 960. |
| Negapatam (Portion) | 30,757. | 19,992. | --- | --- |
| Tiruthuraipoondi. | 55,329. | 35,760. | 336. | 576. |
| Mannargudi. | 49,878. | 32304. | --- | --- |
| Pattukkottai. | 81,310. | 54,144. | --- | --- |
| Papanasam. | 57,288. | 36,360. | 264. | 384. |
| Total ⊕ | 5,93,596. | 3,80,472. | 2,646. | 4,224. |
| Add 2½% for leave salary. | 14,840. | 9,512. | --- | --- |
| Grand total. | 6,08,436. | 3,89984. | 2,646. | 4,224. |

| | |
|---|---|
| Salaries of masters. | Rs. 6,08,436. |
| Dearness allowances of masters ~~for compulsory education~~ + DA | 3,89,984. |
| Salaries of masters for compulsory education. | 22,180. |
| Dearness allowance of masters for compulsory education. | 17,664. |
| Total. Rs. | 10,38,264. |

8316

1652

998420
67824
74844
1141088

142618

⊕ The amount includes increments of Rs.9500/-

Contingencies.

p/t/o/

| Name of Taluk. | House Rent. | Contingencies other items. | |
|---|---|---|---|
| Tanjore. | 5,424. | 2,073. | Includes sweeper's wages pay and allowances of conductresses and money order commission. |
| Kumbaconam Girls. | 1,308. | 372. | |
| ,, Boys. | 2,520. | 825. | |
| Arantanghi. | 2,376. | 975. | |
| Mayavaram. | 4,212. | 1,668. | |
| Shiyali. | 2,040. | 770. | |
| Nannilam (Portion.) | 1,092. | 537. | |
| Negapatam (Portion). | 1,350. | 418. | |
| Nannilam (Portion.) | 1,896. | 876. | |
| Negapatam (Portion). | 1,872. | 965. | |
| Tiruthuraipoondi. | 6,444. | 2,150. | |
| Mannargudi. | 4,818. | 1,344. | |
| Pattukkottai. | 4,248. | 2,544. | |
| Papanasam. | 4890 | 1378 | |
| Total. Rs. | 44,490. or Rs.45,000. | 16,895. | |
| For compulsory education. | 5,880. | | |
| | Rs. 50,880. | | |

| | |
|---|---|
| Wages of sweepers, pay and allowances of conductress and Money order commission as detailed above. | Rs.16,895. |
| Provision for enhancing sweeper's wages. -- -- | 500. |
| Stamps for supply to schools. Rs.9500/- and for ~~the~~ office use. Rs.3,500/- -- -- | 13,000. |
| Stationery. | 5,000. |
| Printing. | 5,000. |
| Manual training contingencies. | 1,000. |
| Pre-vocational contingencies. | 1,000. |
| Unforeseen items. | 1,000. |
| Handicrafts Lower Elementary Schools. | 1,000. |
| Contingencies for compulsory education schools. ---- | 1,656. |
| Total Rs. | 46,050/-. |

5945

44394
~~4158~~
2826
3119
50339

## Repairs to buildings.

As per figures furnished by the District -- -- -- Rs.25,120/-. Board Engineer. The allotment does not contain provision for repairs to rent free buildings.

E

p/t/o/

---

## Expenditure - Capital 1946-47. Lands and ~~Bridges~~ Buildings.

| | |
|---|---|
| Rs.6,000/- has been provided for schools in the compulsory areas for the construction of additional sheds at Rs.1,000/- per shed.<br>Rs.30,100/- has been provided for existing schools, as against the allotment applied for District Board Engineers. Though the lists of works furnished --- by the District Board Engineers exceed the allotment provided the names of the works to be executed --- will be selected, in the order of urgency. --<br>Lists of works are attached. | Rs.36,100/-. |

13

## Furniture and apparatus.

| | |
|---|---|
| Rs.10,000/- for existing schools, and Rs.5,000/- for schools in the compulsory areas. .. .. | Rs. 15,000/- |

Note :-- The allotment for equipment will be utilized in consultation with the inspecting officers.

President,
District Board, Tanjore.

R.S.

## East Area.

### Revised Budget for 45-46.

| Names of works. — capital — | Amount. |
|---|---|
| Reconstructing the Board Boys School, Siddamalli | Rs. 625 - 0 - 0 |
| Forming a play ground to the Board Boys School, Achakarai | 11 - 0 - 0 |
| Providing a bamboo reeper gate to board boys school Vadagarai | 70 - 0 - 0 |
| Constructing a well in Board Boys School, Thirukadayur | 320 - 0 - 0 |
| Proving additional accommodation to Board Boys School Pulavanur | 2050 - 0 - 0 |

## West Area.

### Revised Budget for 45-46.

| Names of works. — capital — | Amount. |
|---|---|
| Constructing an additional accommodation to Board Boys School, at Vadaseri | Rs. 1500 - 0 - 0 |
| Constructing an additional accommodation to Board Boys School, Serangulam | 990 - 0 - 0 |
| Sinking a draw well of 3'-0 Dr. in the compound of Board Boys School, Andami | 400 - 0 - 0 |
| Constructing of a shed for the board boys school at Kallakottai | 41 - 2 - 0 |
| Shed for the additional accommodation to the board boys school at Madukkur | 1369 -10 - 0 |
| Constructing a combined latrine and Urinal within the compound of the boys school Madukkur | 245 - 0 - 0 |
| -do- additional accommodation to the board boys school Thirupunavasal | 660 - 0 - 0 |
| Constructing combined urinal for males and females in the board boys school, Arantangi | 370 - 0 - 0 |
| Constructing additional accommodation to board boys school, Manamelkudi | 740- 0 - 0 |
| -do- Kattumavadi | 2150 - 0 - 0 |
| -do- Arantangi | 2690 - 0 - 0 |
| -do- Keeramangalam | 1330 - 0 - 0 |
| Fence up the compound of the school at Nadiambalpuram | 100 - 0 - 0 |
| Improvements to the existing mudwall in the compound of the board boys school at Keeramangalam | 870 - 0 - 0 |
| Improvements to the vacant site attached to the board boys school at Arantangi | 1000 - 0 - 0 |
| Constructing a well in the compound of the board boys school, Puvathakudi | 1300 - 0 - 0 |
| Constructing 2 more shed for additional accommodation to the boys school, Arantangi | 5380 - 0 - 0 |
| Constructing a platform to the well in the compound of the school building at Lakshminarasimhapuram | 120 - 0 - 0 |
| Improvements to the shed attached to the B.B.S. Pattukottai | 1000 - 0 - 0 |
|  | 19365 -12 - 0 |

| | |
|---|---|
| Constructing a shed for additional accommodation to board boys school Valamirankottai | 120 - 2 - 0 |
| Providing additional accommodation to board boys school, Vallam | 1579 - 0 - 0 |
| -do- shed board boys school, Okkanad East. | 200 - 0 - 0 |
| -do- additional accommodation to board boys school Tirukattupalli | 293 - 0 - 0<br>~~2102~~ - |
| Constructing a mud compound wall to board boys school Mudukulam | 450 - 0 - 0 |
| -do- additional accommodation to board boys school, Maharajapuram | 1150 - 0 - 0 |

| | |
|---|---|
| Constructing additional accommodation to board boys school, Tiruvadi | 700 - 0 - 0 |
| — Total — | Rs. 29820-00 |

## East Area.

## Budget for 46-47.

| Names of works. — expected — | Amount. |
|---|---|
| Providing additional accommodation to Board School Anthakudi | Rs. 2200 |
| Improvement to Board Boys School, Thirukuvalai | Rs. 3200 |
| Providing additional accommodation to Board Boys School, Poonthottam | Rs. 2500 |
| -do- -do- Korukkai | Rs. 2500 |
| Constructing a school building Board Boys School Thiruvalaputhur (thatched) | Rs. 3000 |
| Construction of well and Latrine to Board Boys School Peralam (including addl accommodation) | Rs. 3000 |
| Provision of latrine board boys school, Poonthottam | Rs. 1000 |
| Constructing an additional thatched shed to the board boys school, Abivirtheeswaram | Rs. 1700 |
| -do- Compound wall to the Board Girls School, Kodavasal | Rs. 1130 |
| -do- thatched shed for the board boys school Koradacheri | Rs. 2000 |
| Constructing a school ~~building~~ shed in Punthottam (Kumbakonam Sub Division) | Rs. 650 |
| -do- at Puliakudi | Rs. 900 |
| | Rs. 23780 |

## West Area.

## Budget for 46-47.

### Mannargudi Sub Division.

| | |
|---|---|
| Constructing a well in the school compound at Andami | Rs. 1300 |
| -do- -do- Kadanthakudi | Rs. 1300 |
| Additional accommodation to the Board Elementary School, Poovanur | Rs. 1800 |
| -do- -do- Vadaseri school | Rs. 1300 |
| -do- -do- Edayur school | Rs. 1800 |
| -do- board boys school, Sathanur | Rs. 1100 |

### Tanjore Sub Division.

| | |
|---|---|
| Constructing additional accommodation to the Grand Anicut school | Rs. 2175 |
| -do- Board Muhamadan school, Melathiruppanthurithi | Rs. 2300 |
| Raising the level of the play ground acquired for board boys school, Panayur | Rs. 850 |
| Improvements to the Board Girls School, Ora-thanad | Rs. 3000 |
| Constructing a compound wall to the board girls school, Orattanad | Rs. 2000 |
| Constructing a school building for the board boys school, Panayur | Rs. 2500 |
| | Rs. 21425 |

45205

B2 29

C.F. 32. Local Administration DEPARTMENT.

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

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

From (Name) Sri V.Nadimuthu Pillai,

(Designation) President, District Board.

Post Box ........, (Station) Tanjore.

Telegraphic Address ........

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

16

To

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

11855 / 2491

R.C. No. B5-6612/46, dated 26-2-46. 194 .

Sir,

*

Sub: Accounts - Tanjore District Board - Elementary Education Funds - 1945-46 - Excess expenditure over the budget allotment - Sanction of Government applied for.

**

ENCLOSURES ........

........

One*

SPARE COPIES ........

I forward herewith a statement showing the expenditure to be incurred by the District Board in the year 1945-46 under the heads of account noted thereon, in excess over the budget allotment for the year sanctioned in G.O.No.Ms. 529/Edn., dated 6th April 1945. The reasons for the excess expenditure are furnished in the statement itself.

I request that Government might be pleased to accord their approval for the excess expenditure to be incurred in the current year, and communicate their orders to me at an early date.

Provision for all the excess items has been made in the revised estimate for 1945-46.

25-28 H-Dept

Sanction to the excess expenditure may be accorded when orders are passed on the budget. This may be added to the file dealing with the budget.

28.2.46

28/2/46

Sub. separately

President.

*Enclosure.

TANJORE DISTRICT BOARD.

B. Elementary Education Account.

Statement of expenditure proposed to be incurred in 1945-46 in excess over the budget allotment for the year.

| Item No. | Heads of Account. | Amount sanctioned as per budget for 1945-46. | Amount proposed to be spent in th year 1945-4 |
|---|---|---|---|
| 1 | 2 | 3 | 4 |
| | | Rs. | Rs. |
| | EXPENDITURE--ORDINARY. | | |
| 1. | Staff.<br>Establishment charges. Average pay etc. of the staff of the Elementary Education section. | 6,980 | 8,550 |
| 2. | District Board Educational Officer, Travelling Allowance. | 200 | 350 |

30

| 1. | 2. | 3. Rs. | 4. Rs. |
|---|---|---|---|
| 3. | Salaries of masters including Dearness Allowance. | 8,44,580 | 9,93,400 |
| 4. | Clerks and Servants (peons in Higher Elementary schools). | 5,090 | 6,180 |
| 5. | Travelling allowance of masters. | 2,500 | 2,700 |
| 6. | 2. Contingencies and equipment. House rent. | 44,000 | 45,000 |
| 7. | 4. Repairs to buildings. | 20,000 | 27,180 |
| 8. | Advances recoverable. | 2,000 | 30,000 |
| | EXPENDITURE--CAPITAL. | | |
| 1. | 1. Lands and buildings. | 18,000 | 29,820 |
| 2. | 2. Equipment - Furniture and apparatus | 10,000 | 15,000 |
| 3. | Other items. | Nil. | 100 |

Reasons for the excess expenditure.

Item 1. The average pay etc., of the post of one Superintendent to the Elementary Education Section was newly added to the allotment provided in the original budget.

Item 2. Rise in the expenditure is due to the fact that the District Board Educational Officer has to inspect schools very often in the Compulsory areas to watch their progress, in addition to normal visits to backward schools.

Item 3. The proposed expenditure provides for the payment of Dearness Allowance to the Elementary Schools~~x~~ establishment at the rate of Rs.16 and Rs.18/- as against Rs.10 and Rs.13/- provided in the budget for 1945-46, besides provision for teachers newly employed in schools in Compulsory areas and the opening of new schools in Compulsory areas.

Item 4. The enhanced allotment applied for is due to the payment of Dearness Allowance to peons in Higher Elementary schools at the rate of Rs.16/- per mensem.

Item 5. A slight increase in the allotment is anticipated owing to the payment of Travelling Allowance at enhanced rates admissible to Government servants.

Item 6. The enhanced provision includes allotment for increasing rents of existing school buildings which were found necessary owing to the provision of additional accommodation by the land-lords as recommended by the inspecting officers.

Item 7. The allotment has to be exceeded as the District Board Engineer have furnished details for the works to be executed during the current year much above the provision already made in the sanctioned budget.

Item 8. A sum of Rs.29,000/- had to be advanced in the current year, on account of Provident Fund bonus for the Elementary School teachers, for 1945-46 for which no provision was made in the budget, but which had to be necessarily done now ~~fxx~~ in conformity with the rules on the subject.

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31.

17

Expenditure - Capital.

Item 1. The amount had to be exceeded as per the enhanced allotment applied for by the District Board Engineers in the Revised estimate for 1945-46.

Item 2. The enhanced expenditure is anticipated owing to the supply of equipment to the existing schools in the Compulsory areas and the schools newly opened therein.

Item 3. The allotment is applied for afresh for want of provision in the original budget for 1945-46.

Note:- All these excess allotments now applied for have been included in the revised estimate for 1945-46 which have a closing balance of Rs.73,630/-.

President.

KG.22.2.

122 2/14

8 33

Edn. & H. [illegible] Dept.

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

F.1 G

Ref. 2491 B2. from the D.P.I. Rc. No. 15 B-3 of 45-46, d. 10.1.46.

Order / Ms. 848 Edn., dated 22-4-46

Pp. 9-14 of c.f.

The budget estimate for 1946-47 of the Elementary Education Fund under the control of the Dt. Board Tanjore is ~~generally~~ approved subject to the remarks in paras 2 ~~and 3~~ to 5 below.

Pp. 2-3 NF

2. Compulsory Edn. The scheme of compulsory elementary edn. introduced in 1945-46 aims at bringing ultimately under instruction 8239 children. ~~under instruction~~. Of these 5500 children may have been brought to school in 1945-46. Provision for the education of these children shd. be made for 12 months in 1946-47. Besides the 5500 children, about 1600 children will be newly enrolled in school in the compulsory area in 1946-47. The Govt. have decided to extend in 1946-47 the scheme of compulsory edn. to other villages in each Dt. The number of children not attending school in the villages to be selected in the Tanjore Dt. is 9800. Of these 6500 children will be made to attend school in 1946-47. Provision shd. be made in 1946-47 for the education of 8100 children for nine months. The cost ~~will be~~ of the scheme will be as follows:—

1600
6500
8100

For 5500 children - 157 teachers

| | Rs |
|---|---|
| Pay at Rs 20 a month | 3140 |
| DA at Rs 16 a month | 2512 |
| Contingencies at Rs 1-8-0 p.m. | 235 1/2 |
| Total | 5887 1/2 |
| For 12 months | 70650 |
| Rent for schl. buildings | 5500 |

34

for 8100 children – 231 teachers

| | |
|---|---|
| Pay | 4620 |
| DA | 3696 |
| Contingencies | 346½ |
| total | 8662½ |
| for nine months | 77963 |
| rent for school buildings | 6075 |
| ~~Equipment~~ | ~~23100~~ |
| total | 183288 |

The provision made in the budget shd be raised to Rs 1,83,288. ~~or Rs 1,83,290 in round figures~~

3. Supply of midday meals

According to the scheme approved by Govt. the Board has to supply meals to 7543 children on each school day (in 1946-47). The Board may have to provide meals to 3200 children in the areas to be selected for compulsory edn. in this year. The cost of the scheme will be as follows:—

| | |
|---|---|
| For 7543 children (12 months) | Rs 1,81,500 |
| for 3200 children (8 months) | ~~60800~~ 51200 |
| | ~~2,42,300~~ 232700 |

The provision made in the budget shd be raised to Rs 2,~~42,300~~ 32700.

4. The budget as framed by the Board closes with a nil balance after taking credit for the temporary advances of Rs 1,72,780 from the general funds. If the advances are left out of account ~~repaid~~ there will be a deficit of Rs 1,72,780 in the EE fund account. The credit taken for a subsidy of Rs 2,39,880 ~~etc~~ from Govt. funds towards the cost of the scheme of compulsory edn. & supply of midday meals shd be deleted. If the cost of the scheme is revised as indicated in paras 2 and 3 above the deficit in the budget will be Rs 5,88,768. The DDB, Tanjore is requested to get credited to the EE fund the entire arrear toll compensation grant of Rs 3,31,537 payable to the Board in 1946-47 towards the deficit.

103950

p3NF

p7CF

p1NF

183288
242300
425588
239880
186708
172780
239880
599368

p9NF

5. There

19

35

598368
331537
266831

5. There will still be a deficit of Rs 2,66,831 after utilising the arrear toll compensation grant. The Govt. consider that this deficit shd be avoided by ~~the~~ enhancement of the rate of edn. tax from 6 to 12 pies in the rupee of land revenue. ~~The~~ Under sub-section (2) of section 35 of the Madras Elementary Edn. Act, 1920 ~~the Govt.~~ H.E. the Governor directs the Dt. Board Tanjore to alter the rate of levy of edn. tax from ~~33⅓~~ 25 per cent to 50 per cent of land cess with effect from fasli 1356. The PDB is requested to place the matter before the Dt. Board & to forward to Govt. within a month from the date of this order a copy of the resolution of the Dt. Board resolving to levy edn. tax at the altered rate from fasli 1356. Credit may provisionally be taken for the additional income of Rs 2.50 lakhs which the Dt. Bd may derive in 1946-47 from the tax. The remaining deficit of Rs ~~16,831~~ 7231 shd be avoided ~~either by effecting economies in expenditure or~~ by reducing the provision for capital expre.

266831
250000
16831

6. An extract from the remarks of the DPI in paras 5 to 7 of his endt. read above is forwarded to the PDB for information & necessary action.

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

M1-2 of

1.5.46

To,
The PDB Tanjore ✓
(with enl) ✓
The DPI
The KA GPS ✓
The AA Dept ✓
Call Book

29.4.46

OSH 26/4/46

1/5/46

36

4

| Receipts | Rs. | Amended |
|---|---|---|
| Opening balance | 73630 | |
| Ordinary | | |
| 1. E.E. tax | 584040 | |
| 2 Other receipts | 1990 | |
| 3. Govt. grant | | |
| (1) under section 37 of the E.E. Act | 208780 | |
| (2) under the proviso to section 37 of the Act | 252824 | |
| 4. contribution from the general funds | 1,95,000 | |
| 5. Arrear toll compensation grant | 3,31537 | |
| 6. Advances recovered | 2000 | |
| Deduct Amount transferred to capital | ~~48370~~ | 57970 |
| Total ordy | ~~15,27,801~~ | 1518201 |
| Capital | | |
| Amount transferred from ordinary | ~~48370~~ | 57970 |
| Total capital | ~~48370~~ | 57970 |
| Total ordy + capital | 15,76,171 | |
| Grand total including opening balance | 16,49,801 | |

[illegible] 9.4.46

⊗ includes a sum of Rs 1,42,670 towards the salaries & allowances to teachers in compulsory areas

# includes a sum of Rs 11,590 for ~~rent~~ charges for school buildings in compulsory areas

@ includes a sum of Rs 5950 towards contingent charges for schools in compulsory areas

B.H. 6/4/46

| Charges ordinary | Rs. |
|---|---|
| 1. Staff | |
| (1) Salaries & allowances | |
| (a) ~~Mast~~ [illegible] | 3350 |
| (b) Masters ⊗ | 11,41,090 |
| (c) clerks & servants | 15420 |
| (2) Contribution to Provident Fund | 30,000 |
| (3) Travelling allowance | 2500 |
| (4) Gratuity | 1000 |
| (5) Endowment | 40 |
| 2. Contingencies & Equipment | |
| (1) Contingencies | |
| (a) House rent | # 56570 |
| (b) Other items | @ 59340 |
| (2) Equipment | |
| (a) furniture & apparatus | 300 |
| (b) library books & maps | 500 |
| (c) other items | 100 |
| 3. Supply of midday meals | 2,23,700 |
| 4. Repairs to buildings | 25120 |
| 5 Interest on & repayment of debt | 800 |
| 6. Advances recoverable | 2000 |
| 7. Advance contribution for 1945-46 repaid | 30,000 |
| Total ordy | ~~16,01,430~~ 1591830 |
| Capital | |
| 1. Lands & buildings | ~~13270~~ 22870 |
| 2 Equipment | |
| (1) for schools in compy areas | 23100 |
| (2) for other schools | 12000 |
| Total capital | ~~48,370~~ 57970 |
| Total ordy & capital | 16,49,800 |
| closing balance | Nil |

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NOTES

J/c

C.No.2491. From the D.P.I., RP.No.15-B.3.45-46 dated 10-1-46.

...

B.E. - 1946-7 - E.E.Fund - Dist. Board, Tanjore -

...

J/9-14 c

The D.P.I. has forwarded with his remarks the R.E. for 1945-6 and B.E. for 1946-7 of the Elementary Education Fund under the control of the District Board, Tanjore. The estimates are examined below.

2. ~~The~~ Provision has been made in the budget (both in the R.E. and in the B.E.) for expenditure connected with the schemes of introduction of compulsory elementary education and supply of midday meals and credit has also been taken for a subsidy from Provincial Funds towards expenditure as detailed below:—

J/2c

| | R.E. - 1945-46 | | B.E. - 1946-47 | |
|---|---|---|---|---|
| | Expre. provided for. | Subsidy taken credit for | Expdre. Provided for. | Subsidy taken credit for. |
| | Rs. | Rs. | Rs. | Rs. |
| Compulsory Elementary Education . . . | 13500 | 13500 | 58380 | 58380 |
| Supply of midday meals. . | 49500 | 49500 | 1,81500 | 1,81,500 |
| | | | | 239880 |

The adequacy of the provision made and the propriety of the credit taken for Government subsidy are examined in paragraphs 6 and 7 below.

4 2 15
7 2 5
3 4 8 70

3. Excluding the transactions relating to the special schemes referred to above the normal receipts and charges in the E.E. Fund account will be as shown below:

| | B.E. as sancd. by Govt. 1945-6. | R.E. 1945-46. | B.E. 1946-47. |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Opening balance | 42,990 | 91,060 | 73,630 |
| Receipts | 9,88,460 | 12,00,850 | 11,37,410 |
| Total | 10,31,450 | 12,91,910 | 12,11,040 |
| Charges: Ordy. | 9,99,960 | 11,77,360 | 11,68,940 |
| Capital | 30,000 | 40,920 | 42,100 |
| Total | 10,29,960 | 12,18,280 | 12,11,040 |
| Closing balance | 1,490 | 73,630 | Nil. |

1/29-30 c
8 529
6.4.46

4 Revised Estimate for 1945-6: When orders were passed on the Budget the rate of d.a. was fixed at Rs.10 per teacher per month. The rate was subsequently raised to Rs.16/- a month from 1-1-45. The Board was put to addl. expdre. of about Rs.1.75 lachs on the grant of D.A. to teachers at

J/31

increased rates in 1945-46. ~~The~~ Provision has been made in the Budget for this addl. expre. To avoid a deficit in the budget consequent on the grant of D.A. to teachers at increased rates in 1945-46, the Board was asked to make an addl. contribution of Rs.1.80 lakhs from the ~~General Funds~~ arrear toll compensation grant in the E.E. Fund. ~~The~~ Provision for the payment of this addl. contribution has been made in the R.E. The R.E. closes with a balance of Rs.73,630/-. This large balance is due to ~~the~~ (1) the payment of an extra contribution of Rs.30,000 from the General Fundsto the E.E. Fund. and (2) ~~for~~ a reduction of expenditure of about Rs.42,000 in the R.E.

p35 cf. (Y)

p14 cf

p11 cf

(1) above: It is noted that the addl. contribution has been made as a temporary advance from the general funds. L.A. may be requested to say whether this contribution may not be treated as a permanent transfer to the E.E. Fund.

p11 cf

(2) above: The ~~rate is~~ reduction proposed is due to probable savings in expenditure.

5. B.E. 1946-7: Under receipts the Board has taken credit for a contribution of Rs.1.95 lakhs from the the general funds to the E.E. Fund Account. A sum of Rs.1.43 lakhs has also been provided as a temporary advance to cover the deficit in the E.E. fund Account. The budget provides for the grant of D.A. to teachers in elementary school at Govt. rates. Details for the provision proposed under several heads are given on pp.21-23 c.f.

p11 cf + p3 cf bottom

The budget as framed by the Board closes ~~at~~ with a nil balance after taking into account the temporary advance of Rs.1.43 lakhs made from the general funds. L.A. may be requested to say whether this advance may not be treated as an addl. contribution. to the E.E. Fund.

11 cf

p14 cf

M

6. Compulsory Elementary Education: (i) R.E. 1945-6: Under the scheme of compulsory elementary education introduced this year about 8,239 children will be brought to schools. In 1945-6 only 2/3 of this number i.e. 5,500 children ~~would be~~ may have been brought to schools. The Board has provided for an expre. of Rs.13,500/- in the budget for the introduction of compulsory edn.

A subsidy to cover this cost will be paid as and when the Board prefers ~~the~~ a claim ~~on this account~~. for the payment

(2) B.E. for 1946-7: Besides the 5,500 children ~~having~~ enrolled this year about 1,600 children will be brought to schools in 1946-7. The Govt. also propose to extend the scheme of compulsory education to other villages in each district in 1946-7. The number of children in the villages to be selected for compulsion in the District Board Tanjore will be about ~~10,000~~ 9800. Of these ~~6,700~~ 6500 children will be enrolled in 1946-7. The cost of ~~taking~~ educating all these 13,800 children in 1946-7 will be as follows:

|  |  |
|---|---|
| for 5500 children (for a full year) | Rs 77,000 |
| for 8300 children (for nine months) | Rs 87150 |
| Total | Rs 164150 |

5500
1600
6700
13800

7. Supply of midday meals: (i) R.E. for 1945-6: Under the scheme approved by Govt. the Board has to supply meals for 7543 children in the compulsory areas on each school day. Against an expenditure of Rs.49,500/- provided for in the R.E. ~~The~~ a subsidy of Rs.30,400/- has been sanctioned. The need for the payment of the balance will be examined on receipt of a report called for from the P.D.B.

(ii) B.E. for 1946-7: Besides ~~these~~ the 7543 referred to in (1) above about 3,800 children may have to be provided with meals in 1946-7 in the areas selected for compulsion. The cost of providing meals for the ~~1134~~ 11343 children in 1946-7 will be as follows:

|  |  |
|---|---|
| for 7543 children (for 12 months) | Rs 181500 |
| for 3800 children (for nine months) | Rs 60800 |
| Total | Rs 2,42,300 |

11500

1·64
2·42
4·06

8. Education tax is now levied in the area of the District Board at the rate of 6 pies in the rupee of land revenue. The question for consideration is whether the rate of tax may not be raised* (in the whole D.t.) so as to provide funds for the scheme of compulsory elementary education and supply of midday meals. One pie of tax will bring in an income of Rs.56000/- every year and Rs.42000/- in the first year (9 months). The maximum rate up to which the tax can be raised is 15 pies. (In the case of West Godavari, East Godavari and Kistna the rate

* compare the rate on pp 3 ref. Govt 12525 of 18.1.46

B2

has been ~~compulsion~~ raised to 15 pies and the income from a pie of tax in ~~of~~ these district boards is less than Rs.56000). Perhaps the enhancement from 6 to 15 pies may be considered too steep. For the present the rate may be raised to 12 pies. The enhancement will bring in an income of Rs.2.50 lakhs in 1946-7. This will cover a major portion of the cost (Rs 4.06 lakhs) on account of compulsory Ele. and midday meals. The balance required will be Rs. 1.56 lakhs/-. L.A. may be requested to say whether the ~~what~~ a general funds cannot make any addl. contribution to cover this expenditure. If not, a subsidy from Provl. funds may have to be paid. for orders.

9 ~~For orders~~. The file may be sent to L.A. and Finance for remarks.

27.2.46

1/3/46

S / LA 1/3/46
Finance

L.A.

West Godavari Rs 31000
East Godavari Rs 40000
Kistna Rs 34000

x The income in future years will be Rs 2.2 lakhs

4.06
2.50
1.56

K.D.p.H. No.
2491 B2/46-1
1/3/46

LOCAL ADMINISTRATION DEPT.
4 MAR 1946
SECRETARIAT, MADRAS

L.A. Dept

6399

TVV
4.2.46.

The note of E&H at pp1-4 above may be perused.

2. Para 4(1) of E&P.H note on p2 ante:

Credit has been taken in the Boards' Ele. Education fund budget ~~for 1946-47~~ in the R.E. for 1945-46 for an advance of Rs 30,000 from the General fund in addition to the contribution of Rs 195000 ~~already~~ taken credit for. The E&P.H. dept. want to know whether this ~~provided for in the General fund budget in the R.E for 1945-46~~ the advance may be treated as a permanent transfer to the E.E. fund.

(No provision has been made in the General fund budget for this advance in the R.E for 1945-46)

p11 cf

The General budget of the Dt. Bd has been received but it has not yet been examined in detail.

On a rough examination, it is observed that the Bd's R.E for 1945-46 closes with a deficit of Rs 49,379 under the General acct. only after providing for a contribution of Rs 195000 only. No provision has been made for the advance of Rs 30,000 to the E.E. fund referred to above. The deficit of Rs 49379 has been arrived at without taking credit for the balance of arrear toll compensation left after utilising Rs 1,80,000 to meet the deficit in the Ele. Education Account for the year. The balance in the Arrear toll compensation will be required to wipe off the deficit and secure the prescribed minimum balance under the General account only. In view of the unsatisfactory financial position, the General acct cannot afford to make a permanent transfer of Rs 30,000 to the Ele. Education Account.

3 Para 5 of E&H note at p2 ante: Similarly ~~in the~~ Boards' Ele. Education budget, credit has been taken in the R.E. for 1946-47 for a temporary advance of Rs 1,42,780 from the General fund in addition to the ~~General fund~~ contribution of Rs 1,95,000 ~~already provided for in the general budget~~. Provision has also been made for the above contribution and advance in the General budget for that year. E&H dept. want to know whether the General acct. can afford to make this also ~~as a permanent advance~~ an additional contribution to the Ele. Education fund, so as to avoid its repayment to the General acct. The financial ability of the Board under the General acct to make this additional contribution to the Ele. Edu fund will be noted in while examining [illegible]

p11 cf

p9/Budget
LF

B2 -S.B.

in detail
the General fund budget of the Dt Bd for 1946-47.

4. Para 8 of E&PH note on pp 3-4 ante: The question raised by E&PH whether the General fund can contribute an additional amount of Rs 1.56 lakhs (over & above the contribution of Rs 1,95,000 provided for in 1946-47 from the general acct) in order to meet the additional cost on account of compulsory ely. education and supply of midday meals in 1946-47 will also be noted on in the General fund budget file, which will be examined & sent to E&PH shortly.

5. The file may be passed on to Finance.

to WO
8.3.46
8.3.46

9.3.46

Finance

pp 9.3.46

Fin (Exp B)

A CWO No 6299-1 Bud
9.3.46

Remarks are called for in this dept on the proposal of E&P.H. ~~mentioned~~ in para 8 on pp 3-4 above relating to the increase of education tax now levied in the area of the Tanjore Dt. Board.

The Govt are giving subsidies from provl. funds to Dt. Bds. for expenditure on the scheme of compulsory elementary edn. and on the scheme for the provision of midday meals to poor pupils in ele. schools.

ASST. SECRETARY TO GOVERNMENT
11 MAR 1946
FINANCE DEPARTMENT

In pursuance of this dept.'s suggestion in another file that steps should be taken, where possible, to enhance the level of taxation so that the local body concerned could meet the expre. on the above special schemes, E.P.H. propose that the education tax in the Tangore district may be raised from 6 pies to 12 pies in the rupee of land revenue. This dept. may accept the proposal. (The enhancement will be made with effect from 1-7-46. The addl. income will be about Rs. 2.50 lakhs in 1946-7 and Rs. 3.34 lakhs p.a. in subsequent years).

14.3.46.

E&PH
16 MAR 1946
1518 19/3

Fin. would suggest raising it to 15 pies as in some other dts. Dud

Dud 15.3.46
E.P.H.

N3

Ed. & P.H. dept

The file may lie over till 10.4.46 with reference to L.A. note above. The question whether the rate of edn. tax shd. be raised to 15 pies may be considered after L.A. have recorded their views.

19.3.46.

19/3/46

Provision has been made in the budget for the payment of contributions of Rs 30,000 in the R.E. and Rs 1,42,780 in the B.E. as temporary advances from the general fund to the Elementary Edn. fund. The L.A. dept was consulted as to whether the advances may not be treated as a permanent transfer to the fund. That dept. have noted in the general fund budget that the position of those funds will not admit of this transfer. In the circumstances the E.E. fund budget for 1946-47 which was anticipated ~~so framed~~ as to close with a nil balance will close with a deficit of Rs 1,72,780. The L.A. dept. suggest that a portion of the annual toll compensation grant of Rs 3,31,537 payable to the dt. bd. in 1946-47 may be utilised to wipe off the deficit of Rs 1,72,780 [the balance of the grant available after utilisation will be Rs 1,58,757]

p11 c/

p2 ante

p42/l.f.

x p14 c/

30000
142780
172780

331537
172780
158757

2. According to the calculations in paras 6 and 7 on pages 2-3 ante the cost of the scheme of compulsory edn. and supply of midday meals will work out to Rs 4,06,450. This dept. have suggested that the rate of edn. tax levied in the area of the dt. board may be raised from 6 to 12 pies in the rupee of land revenue with effect from 1.7.46. The additional income from the tax in 1946-47 will be Rs 2.50 lakhs

A

164150
406450

p4 ante

8/

B2

the cost of the schemes not covered by the additional income from the tax will be Rs 1,56,450. The L.A. Dept. have noted in the general funds budget that the balance of the arrear toll compensation grant of Rs 1,58,757 may be adjusted towards the expenditure of Rs 1,56,450 referred to above.

p10 ant/1 of

3. The Secretary of the Finance Dept. has suggested that the rate of Ed. tax may be raised to 15 pies instead of to 12 pies. In view of the fact that the arrear toll compensation grant can be utilised to cover the cost of the scheme without any subsidy from Govt. funds, the enhancement of the rate of tax to 15 pies need ~~not~~ be considered this year. Perhaps the question may be considered in connection with the budget for 1947-48.

p6 ante

B

4. For orders whether the tax ~~can~~ may be raised from 6 to 12 pies as explained in para 2 above. L.A. may see before circulation.

25.3.46.

R.M. 25/3/46 L.A.

E&P.H. u.o. 151 B2/461 25/3/46

LOCAL ADMINISTRATION DEPT.
26 MAR 1946
SECRETARIAT, MADRAS

L.A. Dept (Bud II) 8767

[Previous note of this Dept at pp 4–6 ante]

T.V.V. 26.3.46

The note of E&P.H. at pp 7–8 ante may be perused: The contribution taken credit for in the Elementary Education budget in the RE for 1945-46 as well as in the BE for 1946-47 is Rs 1,95,000. Provision has been made for the same amount for each of the two years in the Board's General fund budget. In the Ele. Education budget credit has also been taken for a temporary advance of Rs 30,000 in the RE and of Rs 1,42,780 in the B.E from the General Account. In the General fund budget provision has been made only for the advance of Rs 1,42,780 in BE for 1946-47. The E&P.H. Dept previously consulted this Dept whether these advances could be treated as a permanent transfer to the Ele-Education Fund. In the file relating to the Dt. Bd's General budget this Dept has noted that the financial position of the General Acct will not admit of the transfers and that the Board may be directed to refund to the General fund the advance of Rs 30,000, if the Bd has already transferred the amount from the General to the Ele-Education Acct. If these suggestions are adopted, the Ele-Education budget for 1946-47 will close with a deficit of Rs 1,72,780. This Dept has suggested that this deficit as well as the ~~uncovered~~ cost of the Schemes referred to at 'A' on p7 ante, not covered by the additional income expected from the increase in the rate of education tax viz., Rs 156450, can be met from the Arrear toll compensation grant of Rs 3,31,537 likely to be sanctioned to the Board next year. E&P.H. Dept have agreed to these suggestions. That Dept may be requested to add a para in the order on the Ele-Education budget regarding 'M' above.

p11 cf

p11 cf

p2 ante

M

p7 ante

172780
156450
329230

p7 ante

406450 cost of schemes
250000 Edn tax
156450 uncovered cost

331537
329230
2307

A

~~This Dept may agree with the view expressed by E&P.H. at 'B' on p8 ante.~~

With these remarks the file may be returned to E&P.H. w.o.

28.3.46. 28.3.46

E&P.H.

28.3.46

Ed. & L.A. Dept

The file may be circulated for orders on the proposals referred to in the notes on pages 7–8 ante.

D/p. 28.3.46

L.A. w.o. No 8767-1-Bud II 28.3.46

29.3.46

In para 8 of the note on pages 3–4 ante this Dept suggested that the rate of education tax in the Tanjore Dt. may be raised from 6 pies to 12 pies in the rupee

17462 29/3

ASST. SECRETARY TO GOVT.
28 MAR 1946
EDUCATION AND PUBLIC HEALTH

Ed B  Bir

of land revenue, to meet a portion of the cost of compulsory ele: education and mid-day meals to school children. Finance dept suggest that the rate of education tax may be raised to 15 pies in the rupee. For the reason stated in para 3, p 8 ante it seems sufficient if the rate of education tax is raised from 6 pies to 12 pies in the rupee for the present. For orders.

p 6 ante

I agree.

1/4/46 S

1/4/46 (A1 need not see if Fin: proposal is to be accepted).

A4. A1.

I think it is sufficient to raise the tax from 6 pies to 12 pies for the present.

2/4/46

OD 2/4

B

4 APR 1946

I agree

4/4/46

A draft order is submitted for app. The Finance Dept may see before issue.

10/4/46 S

11/4/46

9-4-46

Fin:

E&P.H.U. 15186 B2/46-2
11-4-46

Fin (Exp. B)

ASST. SECRETARY TO GOVERNMENT
12 APR 1946
FINANCE DEPARTMENT

(Last Finance note on p. 6 above)

The further notes and orders in circulation on pp 7-10 above may be seen.

It has been decided in circulation that the rate of education tax now levied in the area of the Tanjore Dt. Board need be enhanced from 6 pies to 12 pies only instead of to 15 pies as suggested by this dept. ~~[illegible]~~ The draft order below may be perused and the case returned to E&P.H.

15.4.46  16.4.46

17.4.46.

17.4.46

E.P.H.

Fin. No. 20614 CB-1
17.4.46.

21336

See marginal notes on p. below

Issue
18/4/46

[Issued as G.O. No. 848 Edn. 22-4-46]