

E J P H (1946) Department.

No. SERIES.

G.O. No. 902 Edn.

Dated 30. 4. 46.

Order on pp 16-19 CF

[Despatch Abstract.]

The Budget Estimate for 1946-47 of the elementary education fund under the control of the District Board, North Arcot is approved subject to the remarks in paras 2.

Budget Estimate for 1946 - 47 Elementary Education Fund - District Board - North Arcot - Orders passed.

Back Papers

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Go	467	Bde.	5.3.46				
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Further Papers.

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	1667						
	28.8.46						

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

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

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



REFERENCE:- Letter R.O.C.No.0.9-19202/45 dated 31-12-45 of the President, District Board, North Arcot, Vellore.

Submitted.

9260

2. Reasons for marked variations between the actuals of 1944-45 and the revised estimate for 1945-46 are given in the President's letter. Particulars for the provision made in the Budget Estimate for 1945-47 are furnished in a separate statement.

3. Revised Estimate - 1945-46.

(i). The total proposed expenditure under "ordinary" exceeds the sanctioned budget allotment for 45-46 and so the Board should obtain the sanction of Government for the excess expenditure, with reference to G.O. No. 139 - Education dated 29-1-1942.

(ii). The credit taken for a Government grant of Rs. 7,000/- may be deleted as the work for which the grant has been promised is not likely to be completed before 31-3-46 - vide remarks against items 9 and 10 of the statement of particulars.

(iii). The Provision under "Library, Books and Maps" has been raised from Rs. 1,000/- to Rs. 5,000/- and that under "Repairs to buildings" from Rs. 10,000/- to Rs. 32,000/-. The increased provision under each of the two items may be allowed to stand in view of the reasons given in the President's letter. The expenditure on the supply of equipment to schools in compulsory areas may be reduced from Rs. 58,000/- to Rs. 29,000/- and the deficit under 'Capital' avoided.

4. Budget Estimate - 1946-47.

(i). The amount of Rs. 90,000/- taken credit for as grant under section 37 of the Act is based on the anticipated receipt under Education tax and is liable to revision with reference to the amount of Education tax that may be credited and adjusted to the credit of the fund in 1945-46.

(ii). The credit taken for a Government grant for of Rs. 7,000/- under "Capital" may be allowed to stand - vide para 3 (iii) above.

(iii). The Budget estimate of 46-47 is expected to close with a deficit of Rs. 4,05,950/- due mainly to payment of dearness allowance to teachers. The President has asked for a Government grant of Rs. 78,550/- in the current year and of Rs. 3,27,400/- in the next year to cover the deficit.

5. 88 boys' schools and 12 girls schools do not have adequate accommodation. These schools may be shifted to adequate and suitable buildings in consultation with the inspecting officers. The construction of the two buildings at Thollar and Mellam approved so far back as May 1942 has not yet been completed. The Board may be advised to expedite the work.

Madam

6. Some boys' schools and almost all the girls' schools are in need of additional equipment. The provision made under "furniture" in the Budget Estimate may be utilized in full in consultation with the Inspecting officers.

7. Seven girls' schools in the district are in need of secondary grade mistresses. The provision made for the employment of 30 additional teachers for schools in non-compulsory areas may be utilized in consultation with the inspecting officers.

8. Compulsory Elementary Education scheme:- Provision is made for an expenditure of Rs. 1,34,610/- in the current year and of Rs. 3,25,540/- in the next year on the compulsory elementary education scheme. A summary of the provision made is given below:-

	<u>Revised Estimate.</u> <u>1945-46.</u>	<u>Budget</u> <u>Estimate.</u> <u>1946-47.</u>
(1). Teachers' salaries etc.	34,060/-.	70,800/-.
(2). Dearness Allowance.		55,680/-.
(3). House rent.	4,650/-.	17,400/-.
(4). Contingencies.	1,430/-.	5,220/-.
(5). Midday meals.	36,470/-.	1,76,440/-.
(6). Equipment (Capital).	58,000/-.	..
	To be reduced to Rs. 29,000/-.	
	<u>1,34,610/-.</u>	<u>3,25,540/-.</u>
	1,34,610/-.	
<u>Credit taken.</u>		
(1). Salaries and contingencies.	40,140/-.	1,47,900/-.
(2). Midday meals.	36,470/-.	1,76,440/-.
(3). Equipment - Capital.	29,000/-.	...
	<u>1,05,610/-.</u>	<u>3,24,340/-.</u>

The credit taken for may be allowed.

As only 290 additional teachers have been appointed in compulsory areas, the President may be advised to limit the expenditure on the supply of additional equipment to Rs. 29,000/-. The credit taken for Rs. 3,24,340/- may be raised to cover the proposed expenditure of Rs. 3,25,540/-.

For Director of Public Instruction, Madras.

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

AN/11/2/

LOCAL ADMINISTRATION

Department
From (Name) Sri B. Bakthavatsalu Naidu,
Designation President, District Board,
Station North Arcot, Vellore.

Received

To

The Secretary to Government,
Public Health & Education Department, Madras.
Thro' The Director of Public Instruction,
M a d r a s.

Enclosures:

Roc. No. C9. 19202-45

dated 31st December, 1945

Sir,

Sub: BUDGET - Elementary Education Fund - 1946-47 - North Arcot District Board - Forwarded.

...300...

I forward herewith the in duplicate a copy of the Budget estimate of the Elementary Education Fund of the North Arcot District Board for 1946-47 in the form prescribed with the necessary enclosures.

2. Full details in regard to each item of receipts and expenditure are furnished in the explanatory memorandum enclosed. An abstract of schedule of establishment, house rent, contingencies etc., is also enclosed. The provision made for repairs to buildings does not include any amount for repairs to rent free buildings. Provision for construction of the school buildings at Thellar and Matam which are under execution has been made. The two schemes were sanctioned by Government for the current year in G.O. No. Memo No. 11364-A of 45-2 Edn., dated 6-4-1945. As the two works are not likely to be finally paid for in the current year itself, provision has been made for the next year also. Provision in regard to staff, equipment, accommodation etc., based on the requirements of several schools with reference to the recommendations of the Inspecting Officers has been made to the extent of availability of funds.

3. Marked variations between the actuals of 1944-45 and the revised estimate for 1945-46 are noticed under the following heads for the reasons noted against each.

HEAD OF ACCOUNT.

REASONS FOR VARIATIONS.

1. Salaries of Masters.
2. Clerks and servants.

Payment of dearness allowance at increased rates.

3. Contingencies.
Other items.

Enhancement of cost of stationery forms etc., and wages of sweepers.

4. Furniture and apparatus.
5. Library books and maps.

The articles of furniture maps etc., supplied long ago have to be renewed in the current year as per recommendations of the Inspecting Officers.

6. Repairs to buildings.

A large number of estimates given for execution during the year 1944-45 could not be worked out due to dearth of contractors and rise of rates. These works and further works sanctioned during the current year have to be completed.

7. Capital.
Land and buildings.

The work of constructing the school buildings at Thellar and Matam taken up for execution in 1944-45 are in progress only during the current year.

Marked variations in the provision for 1946-47 are explained below.

1. Furniture and apparatus.
2. Library books and maps.
3. Repairs to buildings.

In view of the large amount provided in the year 1945-46 provision for 1946-47 is restricted to the normal expenditure.

CAPITAL.

4. Furniture.

A number of schools are in need of additional equipment, appliances etc., and they are proposed to be supplied in the next year.

4. As instructed in Government memorandum No. 53672-A-1-Edn., dated 26-11-45 provision made in respect of the schemes of the compulsory education and the supply of midday meals is detailed separately both under revised estimate and budget estimate. Provision has been made on the assumption that all the 290 teachers as originally proposed for compulsory areas would be entertained in the current year itself. Credit has been taken for Government Grants at the rates sanctioned in G.O. No. Ms. 1224, Edn., dated 11-8-1945 and Government memo No. 32083-A-5 Edn., dated 1-2-45 both for maintenance of schools and supply of midday meals. In G.O. No. Ms. 1224, Edn., dated 11-8-1945 the Government have sanctioned subsidy for equipment at Rs. 100 per teacher. Due to the abnormal rise of the price in wood and other articles the cost of equipment per teacher comes to Rs. 200 and a provision of Rs. 58,000 has been made in the revised estimate at Rs. 200 per teacher for 290 teachers against the grant of Rs. 29,000 taken credit. I request that the Government may be pleased to sanction an additional subsidy of Rs. 100 per teacher to cover the deficit under this item.

5. The revised estimate closes with a deficit of Rs. 78,550 and the budget estimate with a deficit of Rs. 78,550 and the budget estimate with a deficit of Rs. 3,27,400. The total deficit at the end of the year comes to Rs. 4,05,950. In G.O. No. 1118, Edn., dated 23-7-45 the Government sanctioned a subsidy of Rs. 2,00,000 to meet the deficit due to the grant of the dearness allowance to the teachers during the year 1945-46 against a subsidy of Rs. 2,79,100 applied for in this office letter Roc.04.No. 21081/44 dated 19-6-45.

I request that a subsidy of Rs. 78,550 may be sanctioned for the current year to wipe of the deficit. As for the year 1946-47 the deficit of Rs. 3,27,400, just represents the cost of payment of dearness allowance as will be seen in the details furnished in the budget estimate. I request that the Government may be pleased to sanction subsidy to wipe of this deficit and also sanction increased rate of subsidy for equipment so that the deficit under capital head may also be avoided.

ms.7/1/46.

PRESIDENT.

Extract from the minutes of proceedings of the District Board,
North Arcot, Vellore, passed at its meeting held on 22-12-'45.

...COC...

Resolution No. 367:-

Read revised estimate for 1945-46 and Budget estimate
for 1946-47 of the Elementary Education Fund of the District Board, North Arcot,
for sanction.

Resolution sanctioned. The Board requests the Government
to give grant to the extent of deficit.

North Arcot Dt. Board's Office,
Vellore, dated 31st December '45.

ms.5/1/46.

PRESIDENT.

BUDGET ESTIMATE OF THE ELEMENTARY EDUCATION FUND OF THE
North Arcot District Board

For the year. .. 1946-47.

SUMMARY.

	Opening balance	Receipts.	Expenditure.	Closing balance
<u>REVISED ESTIMATE.</u>				
Ordinary. ..	48,200	8,77,390	10,04,140	-78,550
Capital. ..	..	65,000	94,000	-29,000 X
<u>BUDGET ESTIMATE.</u>				
Ordinary. ..	- 78, 550	9,27,520	12,54,920	-4,05,950
Capital. ..	- 29, 000	39,000	39,000	- 29,000

405950

78550

227400

1200

228600

968380

78550

1046930

642180

404750

226200
79700
1200

78550

RECEIPTS.

Actuals for 1944- 1945. ..	Bud- get estimate for 1945-46.	Revised estimate for 1945-46.		HEADS.	Budget estimate for 1946-47	
		Non Compulsory area.	Com- pulsory area		Non Compulsory area.	Com- pulsory area.
2,42,463	2,33,160	90,000	..	1. Education tax. 4 1/2 pies.	90,600	
2,583	3,780	1,50,000	..	" (additional) 7 1/2 "	1,54,400	
		2,580		2. Endowment.	2,580	
2,239	2,000	2,000		3. Other receipts.	2,000	
..	..	..		4. Income from investment.		
89,648	87,430	89,600	X	5. Government Grant.		
2,16,120	2,16,120	2,16,120		i. Under sec.37 of E.E.Act.	90,000	
1,00,948	2,00,000	2,00,000		ii. Under proviso to sec.37.	216,120	
..	..	..	(a) 40,140	iii. For dearness allowance.	..	
..	..	..	36,470	iv. For compulsory Edn.,	..	(a) 1,47,900
72,480	72,480	72,480	..	v. For midday meals.	..	1,76,440
				6. Contribution from General account.	72,480	
7,26,481	8,14,970	8,22,780	76,610	Total.	6,28,180	3,24,340
13,668	21,159	22,000	..	Deduct amount transferred to capital.	25,000	
7,12,813	7,93,811	8,00,780	76,610	Total Ordinary.	6,03,180	3,24,340
		8,77,390			9,27,520	
	7841	7,000	29,000	CAPITAL.		
	7,000	7,000	..	1. Government Grant.	7,000	
13,668	21,159	22,000		2. Contribution from General Account.	7,000	
				3. Add amount transferred from ordinary	25,000	
13,668	36,000	36,000	29,000	Total.	39,000	..
		65,000		(a) GOVERNMENT GRANT:-		
				18,980 Salaries.	69,600	
				15,080 D.A.	55,680	
				4,650 House rent.	17,400	
				1,430 Contingencies.	5,220	
				40,140	1,47,900	

North Arcot Dt. Board's Office,
Vellore, dated 31st December 1945.
ms.5/1/46.

EXPENDITURE.

Actuals for 1944-45	Bud- get estimate for 1945-46.	Revised Budget for 1945-46		HEADS.	Budget estimate for 1946-47	
		Non compulsory area.	Com pulsory area		Non- compulsory area.	Com pulsory area.
5,87,275	4,43,000	7,54,590	34,060	1. Salaries & Allowances.		
	1,87,680			A. Masters.	4,57,000	70,800
				B. Dearness allowance	3,26,310	55,680
				Masters, Clerks Servants and Conductress.		
14,221	14,890	19,000		C. Clerks & Servants.	15,000	
21,767	25,000	25,000		D. Contribution to	25,000	
2,723	1,500	2,000		Provident Fund.		
				E. Travelling Allowance.	3,000	
1,492	2,000	2,000		F. Gratuities.	2,000	
				2. Contingencies.		
18,142	20,000	20,000	4,650	House rent.	21,000	17,400
20,214	26,000	30,000	1,430	Other items.		
				(Conductress etc.,)	30,000	5,220
				Midday meals.		1,76,440
4	5,000	15,000	..	Furniture and apparatus.	5,000	
37	1,000	5,000		Library Books & Maps.	1,000	
3,632	3,030	1,370		3. Endowment.	2,500	
2,588	10,000	32,000		4. Repairs to buildings.	20,000	
21,570	21,570	21,570		5. Interest on and repay- ment of debt.	21,570	
6,93,665	7,60,760	9,27,530	76,610	TOTAL ORDINARY.	9,29,380	3,25,540
		10,04,140		Capital.	12,54,920	
	30,000	30,000		1. Land and buildings.	28,000	
				2. Equipment:-		
				(1) Furniture.	10,000	
13,668	5,000	5,000	58,000	(2) Library books.	1,000	
..	1,000	1,000	..			
13,668	36,000	36,000	58,000	TOTAL:	39,000	..
		94,000				

PRESIDENT.

A N N E X U R E.

Number of schools
having highest standard.

VIII VII VI V IV III II I:Total.

1. No. of schools in the date of submission
of the budget.

31 .. 3 432 .. 1 .. . 467

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

Nil.

3. Total number of teachers employed in
all the schools under the management of the local
body on the date of submission of the
budget, the scales of pay in force, and
the number of teachers in each scale.

Grade.	Scale.	No. of teachers
Women Secondary Grade.	30-2-50.	2
Women & Men.	" 25-2-45.	213
Women Higher Grade.	25-1-29-2-35.	63
Women & Men.	" 20-1-24-2-30.	1384
Women Lower Grade.	20-1-25.	23
Women & Men	" 15-1-20.	145

		1830

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

(1) Higher Grade teachers 30 in
the scale of 20--1--24--2--30.

(11) Nil.

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

Nil.

6. Particulars for the provision made under
clerks and servants for school peons.

Peons for 30 higher elementary schools
and one Endowment Mohammadan school
at Arcot at Rs. 10 each.

North Arcot District Board's Office,
Vellore, dated 31st December, 1945.

PRESIDENT.

Abstract of schedule of Establishment, House rent, Contingencies of Board Elementary
schools under the District Board, North Arcot,
for 1946-47.

No.	Name of Taluk	No. of schools.	No. of teachers.			Salaries of Masters.	No. of peons.	Clerks and servants.	Contribution to P.F.	House rent.	etc Conductresses.	
			Lower.	Higher.	Secondary.						No.	Wages.
1.	Arkonam.	.. 32	15	101	17	37872	3	360	2232	690	2	240
2.	Arni.	.. 42	16	112	23	45228	1	120	2160	768	5	600
3.	Chengam.	.. 35	13	82	13	30180	2	240	1704	648	1	120
4.	Cheygar.	.. 35	10	104	21	39996	5	600	840	708	2	240
5.	Gudiyattam	.. 37	8	97	14	34260	2	240	1620	804	2	240
6.	Polur.	.. 62	11	144	17	47580	1	120	2472	1308	2	240
7.	Tirupattur	.. 39	26	89	12	34644	2	240	1260	840	2	240
8.	Tiruvannamalai.	30	13	69	11	26784	2	240	1260	576	1	120
9.	Vellore.	.. 56	27	149	26	58152	3	360	2436	1044	4	480
10.	Wallajah.	.. 51	21	141	23	53304	5	600	2652	924	4	480
11.	Wandiwash.	.. 24	8	83	24	34236	5	600	1368	456	2	240
							5					

TOTAL: 443 168 1171 201 442,176 31 3720 20004 8772 27 3240

Compulsory area 24 .. 109 14

" additional .. 167 ..

Additional teachers
for non-compulsory
area. 30

7,000

Leave allowance.

5,000

Duty allowance for the Headmasters of
Higher Elementary schools at Rs.5 and
for the Headmasters of Lower Elementary
schools in compulsory area @ Rs.2/ each.

3,000

DEARNESS ALLOWANCE.
Dearness allowance.

Total:- 457176

1. Permanent teachers on Rs.40 and above. 13
2. " on Rs.39 and below @ Rs.16. 1527
3. Acting teachers. 80
4. Additional teachers. 30
5. School peons. 31
6. Conductresses. 27

326310

1,698

1540
290
308000

8. Government Grants:-

For compulsory Education. 25,000
For Midday meals. 1,76,440

This amount represents the expenditure on compulsory education which is payable from Government Grant.

CAPITAL.

9. Government Grant. 7,000
10. Contribution from the General account. 7,000

The works of construction of school-buildings at Thellar and Matam are not likely to be completed before 31-3-1946 Hence provision is necessary for 1946-47.

EXPENDITURE.

11. Salaries of masters
Non compulsory area. 4,57,000
Compulsory area. 70,800

Details for the expenditure are furnished in the annexure to the budget estimate.

12. Dearness allowance. 3,26,310
For teachers. 3,15,200
For peons. 5,950
Conductress. 5,160
For teachers in the compulsory area. 55,680

Payment of the allowance at the rates admissible to Government servants that is at Rs. 16-0-0 to those on Rs.39 and below and at Rs. 18 to those on Rs.40 and above was sanctioned in G.O. No. 1173, L.A., dated 28-5-45.

13. Clerks and servants. 15,000

Dearness allowance is shown separately in item No. 12.

14. Contribution to provident Fund. 25,000

Usual provision.

15. Travelling allowance. 3,000

do

16. Gratuities. 2,000

do

17. House rent. 21,000

Extra expenditure of Rs.1,000 is due to the provision of additional accommodation

do compulsory area. 17,4000

Minimum provision is made at Rs. 5 per teacher per mensem for 290 teachers.

18. Other items. 30,000

Wages of sweepers on Rs. 1-0-0 each per mensem, enhanced to Rs. 1-8-0 each. Hence the provision is increased.

Contingencies. 5,220
Compulsory area.

Minimum provision is made at Rs. 1-8-0 per teacher per mensem.

19. Midday meals. 1,76,440

Minimum provision is made at Rs.0-1-9 per pupil per day.

20. Furniture. 5,000

Usual provision.
Extra provision in the revised estimate is made to meet the expenditure on science articles, mathematical instruments etc.,

21. Library books and maps. 1,000

Usual provision.

22. Endowment. 2,500

Addition. Usual provision to maintain the Yomia and Orphan Mohammadan school at Arcot.

23. Repairs to buildings. 20,000

Additional provision is necessary to repair the buildings.

Provision in the revised estimates is made to the extent of estimates sanctioned for repairs of buildings.

This does not provide for repairs to ^{rent} free buildings.

24. Interest on and repayment of debt. 21,570

For payment of 9th instalment of Government loan.

25. Land and buildings. 28,000

The work of constructing school buildings at Thellar and Matam is not likely to be completed before the end of March 1946. Hence the provision of Rs. 14,000 for the work and another provision of Rs. 14,000 for the additional accommodation and for construction of compound walls were made as suggested by the Educational Department.

26. Furniture. 10,000

Provision is made to supply the equipment as suggested by the Education Department.

27. Library books. 1,000

North Arcot Dt. Board's Office,
Vellore, dated 31st December '45.

ms.5/1/46.

PROVINCIAL
PRESIDENT.

C.9260. From the D.P.I., Rop.No.13/B/3/45-46 d/6-2-46.
B.E. for 1946-47 - E.E. Fund - Dt. Bd.
North Arcot Orders passed.

Order/Ms.No. 902 Edn. dated 30-4-46.

The B.E. for 1946-47 of the elementary education fund under the control of the District Board North Arcot is approved subject to the remarks in paras 2 - 3 below.

2. Compulsory Elementary Education: The

scheme of compulsory elementary education introduced ^{last} ~~this~~ year aims at bringing ultimately under instruction about 10,000 children. Of this 6700 children may have been enrolled in schools in 1945-46. Provision for the education of these children for ^a full year should be made in 1946-47. Besides the 6700 children referred to above about 2000 children will be newly brought to schools in the compulsory areas in 1946-7. The Govt have decided to extend the scheme of compulsory elementary education to other areas in each district in 1946-47. The number of children ^{are attending only} in the villages to be selected in North Arcot will be 12100/. Of this about 8100 children will be brought to schools in 1946-47. Thus provision should newly be made for the education of 10100 children for 9 months in 1946-47. The cost as will be as follows:

Pay @ Rs.20/- p.m.
D.A.@ Rs. 16/- p.m.
Contingencies Rs.1-8-0
Total for a month.
Total for 12 months
Rent for school bldg.

6700 children. - 191 teachers
3820
2056
286 1/2
7162 1/2

Teachers.

85950
6700

Pay @ Rs.20/- p.m.
D.A.@ Rs.16/- p.m.
Contingencies Rs.1-8-0
Total for a month.
Total for 9 months.
Rent for school bldg.
Equipment.

10100 children. - 289 Teachers.
5780
4624
432 1/2
10837 1/2

97528
7575
28900

The provision made in the budget should be increased to Rs. 226,663/- Credit may also be taken for a

subsidy to cover the entire cost of the scheme.

3. Supply of Midday meals: Under the scheme approved by Govt. the Board has to supply midday meals to 7336 children on each school day in the areas selected for compulsory elementary education. Besides this the board may have to provide meals for about 3,700 children in the areas where compulsory education will newly be introduced in 1946-47. The cost of supply of meals to all these children will be as follows:

For 7336 children (for 12 months)	Rs.1,76,440	
For 3700 children (for 8 months)	59,200	64,000
	2,35,640	240,440

The provision made in the budget ~~will~~ be increased to Rs. ~~2,35,640~~ 240,440 and ~~the~~ credit ^{may be} taken for a subsidy from Provincial Funds to cover the entire cost of the scheme.

4. The budget as framed by the Bd. opens with a deficit of Rs.78550/- and closes with a deficit of over Rs.4 lakhs. As the Bd. has been asked to get adjusted to M.E. fund a portion of the arrear toll compensation grant towards the deficit for 1945-6. The budget for 1946-47 will close with a deficit of Rs.3,26,200/-.

5. The Govt. consider that the rate of education tax levied in the area of the Dt. Bd. should be raised from 12 to 14 pies in the rupee in the land revenue so to cover at least a portion of the deficit referred to above. Under sub-section (2) of Section 35 of the M.E.E. Act 1920 H.E. the Governor directs the District Board North Arcot to alter the rate of levy of education tax in its area from 50% to 58 and 1/3% of the land cess with effect from fasli 1356. The President is requested to place the matter before the Dt.Bd. and to forward to Govt. within a month from the date of receipt of this order a copy of the resolution of the Dt.Bd. resolving to levy edn. tax at the altered rate from Fasli 1356. The Credit may provisionally be taken in the budget for the addl. income of about 30000 which the Board will derive from increased rate of edn. tax hereby ordered.

1-11-46

17/9

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11-2-46

6. The P.D.B. North Arcot, should take steps to get adjusted to the elementary education fund in 1946-47 a sum of Rs.81,625/- from the arrear toll compensation grant payable to the Dt. Bd. in that year.

19NF

7. There will still be a deficit of Rs.2,14,763 in the EE fund account at the end of 1945-47. As to how this deficit is to be met will be noted separately. The President is requested to report the actual closing balance in the EE fund account at the end of 1945-46 early in June 1946.

8. An extract from the remarks of the D.P. in paras 5 to 7 of his report need above is forwarded to the O.D. for information & necessary action.

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

18/4/46

11/2/46

The O.D. ✓
N. Arcot (with ✓
over) ✓
The D.P. ✓
The K.M. ✓
The S.A. ✓

18/4/46

Receipts
Opening Balance Nil
revised
done

1. Ed. tax	275000
2. Government	2580
3. Other receipt	2000

Annexure
Charge
Salary
1. Staff
(1) Salary & allowances
(2) Mess 959458
duty
d servant 15000

4. for gear

(1) under recd of Rs 90000
EE Act

(2) under the provision
to section 37 of 2, 16, 120
to Act

(3) for conf. of est. 1,97,763

(4) for conf. of 240,440
mildy meat 2,35,600

5. Contribution

from general fund 72,480

6. Arrear bill

compensation gear 81,437

Arrear bill

to Capital 25,000

Total only 11,52,820
11,48,020

Capital

1. gear gear

(1) for building 7,000

(2) for equipment 28,900

2. Contribution from

the general fund 7,000

3. Arrear bill

for only 28,000

Total capital 67,900

Total only receipt 12,15,920 12,20,720

for total receipt
by balance 12,15,920

⑦ includes a sum of Rs 1,76,100
towards salaries & allowances to teachers in only
in cap. exp

includes a sum of Rs 1,42,75 for rent
for school building in cap. exp

@ includes a sum of Rs 75,000 for rent
carriage charges for school in cap. exp.

(2) Contribution to
Member fund 25,000

(3) Traveling allowance 3,000

(4) Fuel 2,000

2. Contingencies & Expenses

(1) Contingencies

(a) House rent 35,275 #

(b) other charges 37,300 @

(2) Expenses

(a) furniture &
apparatus 5,000

(b) daily rent &
maps 1,000

(c) other charges 25,000

3. Supply of mildy 240,440
meat 2,35,600

a. Repairs to building 20,000

5. Interest on &

refugee of debt 2,15,700

13,67,583
Total only 13,62,783

Capital

1. Land & building 28,000

2. Equipment

(1) for school in 28,900

cap. exp

(2) for other school 11,000

Total cap. 67,900

Total only receipt 14,20,683

Deficit 2,14,763

13,67,583

11,52,820

2,14,763

C.F. 32 (a).

Local Administration Department

From (Name) Sri B. Bakthavatsalu Naidu.

Designation President, District Board

Station North Arcot, Vellore

Received

Registered

To

The Secretary to Government,

Education and Public Health Department,

Fort St. George, M A D R A S.



Enclosures:

L. No. 13239/46.

dated

17-7-1946

Sir,

Sub: Elementary Education Fund - North Arcot District Board

Closing balance for 1945-46.

Ref: Government Memorandum No. 35611-B2-46-1 Education dated

4-7-1946.

The closing balance in the Elementary Education account on 31-3-1946

is Rs. 21,769-5-2.

G.T., 17-7.

12,20,720
1,97,763
240,440
28,900
75,361 7

PRESIDENT.

17/7

EdPH Dept B2

The main file regarding the enhancement of education tax in North Avest P.D. is still pending and no decision has yet been reached as to whether the tax should be increased or not.

This may be over till 15.8.46

24.7.46

24.7.46

25/1/46

The file referred to above has been sent to Legal. This may be over till orders are passed on that file (L.O. till 23.9.46).

23.8.46

23.8.46

23/8/46

file submitted to-day

30185

10442

2/14/9

EdPH Dept B2

3

Memo No 39404 B2-1 EdPH 14.9.46

Ele. Edu. Fund - Dt Board, North Avest - closing balance for 1945-46.

Ref: - Letter from the P.D.B., North Avest, L. No 13239/46 d 17.7.46

10442

The P.D.B., North Avest is requested to state whether it will be possible for the Dt Board to carry on the administration of the ele. sch. till February 1947 without any help financial help from the Govt. If not, he is requested to report the subsidy required with information as to the receipts and expenditure in the Ele. Edu. Fund account till February 1947 and also the probable deficit that may arise during this period.

To The P.D.B. North Avest. S/C.

2/14/9

14.9.46

13/9/46

Handwritten text in Tamil script, likely a memorandum or report, covering the left page of the document.

C.F. 32 (a).
LOCAL ADMINISTRATION

Department
From (Name) Sri B. Bakthavatsalu Naidu,
Designation President, District Board,
Station North Arcot, Madras.

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

Enclosures : Re. G.O. No. 18720-46 dated 28th September 1946.

Sir,

57370

3 autc

Sub: BUDGET--Elementary Education Fund--District Board--
North Arcot for 1946-47--Financial position.
Ref: Government's memorandum No.39404-B2-1 Education-,
dated 14-9-1946.

...00000...

The Budget estimate of the Elementary Education Fund for 1946-47 was prepared on the basis of actual receipts and requirements. The budget was revised by Government in G.O. No. Mis. 902, Education, dated 30-4-1946 treating the opening balance as nil and it closed with a deficit balance of Rs.2,14,763. As the actual opening balance on 1-4-1946 was 21,769 the deficit is reduced from Rs. 2,14,763 to Rs. 92,994. The position of the Elementary Education Fund for 1946-47 is as shown below.

Opening Balance on 1-4-1946.	Rs. 21,769
Total receipts ordinary and capital for 1946-47 according to the budget approved by Government.	12,20,720
Total receipts including opening balance.	12,42,489

(P.T.O)

26
Total expenditure ordinary and capital.

Rs. 14,35,483

Deficit.

Rs. 1,92,994

Add amount to be refunded 27737
A sum of Rs. 30,000 is taken credit under education tax in the budget estimate revised by government with a view that the tax will be enhanced from one anna to 14 pies. The tax has not yet been levied.

882-840
The sum of Rs. 85,550 being a portion of arrear toll compensation grant ordered for transfer from the general fund account of the District Board to the Elementary Education Fund account in G.O. No. Mis. 579, L.A., dated 25-3-1946 was not adjusted as the accounts of the Elementary Education Fund for 1945-46 closed with a surplus balance even after refund of Rs. 45,550 being the subsidy for payment of dearness allowance. M

The accounts of 1945-46 closed with a surplus balance instead of with a deficit as anticipated at the time of framing of the revised estimate for 1945-46 due to excess income under education tax etc., abnormal savings under repairs to buildings and also under capital expenditure etc., during the year.

A perusal of the budget estimate shows that the normal expenditure is limited to the normal receipts and the extra expenditure in excess of the receipts is due to the payment of dearness allowance for which there could be no corresponding income or receipts. I, therefore, request that a subsidy equal to the deficit may kindly be sanctioned from Provincial Funds.

ETPH Dept

The papers required for this file are put up in the file regarding the enhancement of edu. tax. That file is being circulated to H-113 Bala. and L.A. ms. 28/9. This money is over Rs. 20.10.46
8/10/46 9/10/46

For Mr. D. S. J.
PRESIDENT. 28/9.

ETPH Dept B2
L.A. may be requested to put up G.O. no 579 L.A. d 25-3-46 quoted on p6 ante as it is not available in the C.R.B.

ETPH no 39404 B2-2

24.10.46

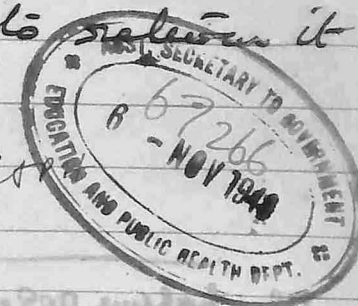
26.10.46

26/10/46 L.A.

L.A.D.
D.



B.O. NO 579 L.A. d 25.3.46 passing order on the B.E. of the N. Dist. A.Bd for 1946-47 is put up at D. This may be sent to the ETPH Dept with a request to station it as soon as done with.



14.10.0 35072-10
4.11.46

5/4/11

30/10/46

2/11/46

C.F. 32 (a).

Local Administration Department

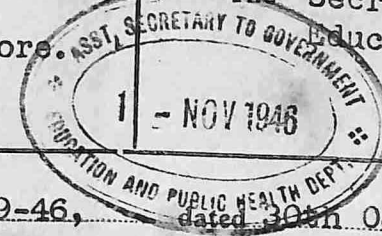
From (Name) Sri B. Bakthavatsalu Naidu, To

Designation President, District Board,

Station North Arcot, Vellore.

Received Registered

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



Enclosures :

Rc. No. 18720-C9-46, dated 30th October 1946.

Sir,

Sub: ELEMENTARY EDUCATION FUND - District Board,
North Arcot for 1946-47 - Financial help -
requested.

66304

- Ref: 1. Government Memorandum No. 39404-B2-1Edn.
dated 14-9-46.
2. This office letter Rc. 18720-46 dated 28-9-46.

I have already reported that the deficit under elementary education fund for the current year is Rs. 1,92,994, taking into account the anticipated extra income of Rs. 30,000 under education tax and of Rs. 81,437 under arrear toll compensation. The question of levy of education tax at enhanced rate is likely to be settled. The Accountant General has been addressed regarding adjustment of toll compensation. His reply is awaited. The pay and allowances of teachers for October 1946 could not be paid before 15-11-46 as instructed by Government for want of funds. The main reason for the deficit is due to the payment of dearness allowance of Rs. 3,26,000 shown in the budget anticipating Government subsidy.

will be increased
to Rs. 20 lakhs

P.T.O.

30
I, therefore request that the usual subsidy for payment of dearness allowance may kindly be sanctioned to make payment of salaries without delay.

pppmaidu
President. 20/X

20x46

G.T.30/10.

C.F. 32 (a).

Local Administration Department

From (Name) R.C.S. Bell Esq., I.C.S.,

Designation Special Officer, Dt. Board,

Station North Arcot, Vellore.

Received

To

Registered
25 NOV 1946
72048
The Secretary to Government,
Education and Public Health
Department,
MADRAS.

Enclosures :

Rc. No. C.9.18720-46, dated 22nd November 1946.

Sir,

Sub: ELEMENTARY EDUCATION FUND - District Board,
North Arcot - 1946-47 - Financial help -
Requested.

...000....
The Budget estimate of the Elementary Education Fund of the District Board North Arcot for 1947-48 is to be submitted to Government by the end of this month. The same is to be prepared on the basis of the revised budget estimate of the elementary education fund for 1946-47.

2. The financial position of the Elementary Education Fund for 1946-47 is reported to Government in this office Rc.C.9.18720-46 dated 28-9-46 and 30-10-1946 stating that there will be a deficit of Rs.1,92,994 at the end of the current official year. This deficit will increase by Rs.25,000 as a sum of Rs.25,138 being the overpayment in respect of midday meals was refunded to Government as directed in Government memorandum No.27917-B2-1 Education, dated 18-10-1946.

refund for
(P.T.O)

32
3. The deficit in round figure will be Rs. 2,18,000.

4. The Government have stated in G.O.No.902, Education, dated 30-4-1946 that orders will issue regarding the deficit of Rs.2,14,763 in due course and their final orders are yet awaited.

5. There was no deficit in the normal budget of the District Board. The present deficit is due to the payment of dearness allowance to the teachers sanctioned by Government at the rates admissible for Government servants as per G.O.No.1173, L.A., dated 23-5-1945. The dearness allowance from April 1946 to September 1946 was paid from the allotment provided for other purposes. As it may not be possible to disburse the salaries to teachers, I request that subsidy equal to the deficit may be sanctioned at an early date to facilitate monthly payment of salaries.

M. A. de

For Special Officer.

G.T.22-11.

CF. 32 (a).

Local Administration Department
From (Name) R.C.S. Bell Esq., I.C.S.
Designation Special Officer, Dt. Bd.,
Station North Arcot, Vellore.

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

To

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



C. No. C9.18720/46, dated 20th January 1947.

Sir,

4381
Sub: ELEMENTARY EDUCATION FUND - District Board -
North Arcot District - 1946-47 - financial
help - Requested.

Ref: This Office Letter Roc.C9.18720/46 dated 22-11-46.
...OoO...

In continuation of my letter cited above I request that Government be pleased to sanction the subsidy equal to the deficit of Rs.2,18,000 before the end of this month as to enable me to make the payments of salary and Dearness allowance due to the teachers for the month of February 1947 by the 15th of the month as instructed by Government. Expenditure on payments of salaries and allowances for Elementary teachers have so far been made from the general funds and other deposits accounts of the District Board and the amount has to be recouped before 15-2-1947 out of the subsidy to be sanctioned for meeting the charges under the other items which will be under the other items which will be rather heavy in the last months of the year 1946-47.

Early orders are solicited.

G.T.20-1.

Only answer
20147.
For Special Officer.

E & P H Dept.

The main file on the subject has been sent to LA Dept on 9.12.46 and a u.o. reminder was issued on 15.1.47. This may lie over RIInd file is received back. (30.1.47)

12/11.

E & P H Dept.

Memo No. 72048-B2/46-3 Edn 4/29.1.47

From the Special Officer Dist Board North Arcot No. C.9. 18720/46 dt 20.1.47

Ele education fund - Dist Board North Arcot - 1946-47 - financial help.

The Special officer, Dist Board North Arcot is informed that he ^{has} ~~may~~ arrange to ^{get} ~~adjusted~~ ^{to the EF fund} immediately a sum of Rs 1,12,401 out of the arrears toll compensation grant ^{payable} to the Dist Board this year & this sum is in addition to the amount ~~also~~ of Rs 8,14,37/- that may have been adjusted to the fund under para 6 of G.O 902 Edn 7 30.4.46

2. The question whether a subsidy

36
 should be paid from the provincial funds
 towards the ^{remaining} deficit if any in the
 current year's budget will be considered
 on receipt of R.E. for 1966-67.

281. 28.1.67

29/1/67

- So
- 1) The Spl Officer
AT Board N Area
 - 2) A.G.
 - 3) The J.A.C. Kelkar
 - 4) The Secy of L.F.M.S.
 - 5) L.A. Dept.
- 29/1

Notes (20)

28.1.67 def
 28.1.67. From the S.P. B. 130 2/10-11, 2
 6.2.67.

Budget Estimate - 1966-67. Elementary
 S.P. Fund - AT Board, North Area

The S.P. has forwarded
 with his remarks the revised estimate for 1966-67
 and the Budget estimate for 1966-67 of the
 Elementary S.P. Fund under the control of the
 AT Board, North Area. The estimates are
 examined below.

Provision has been made
 in the budget for expenditure on the scheme
 of compulsory E.S. and of supply of midday meal
 and credit has also been taken for a subsidy
 from Govt. funds towards the cost of the scheme
 as detailed below:

	Revised Estimate 1966-67		Original Estimate 1966-67	
	Expenditure provided for	Subsidy taken credit for	Expenditure provided for	Subsidy taken credit for
Compulsory E.S.	98140 ✓	69140 ✓	1,49,100 ✓	147,900 ✓
Supply of midday meal	36470 ✓	36470 ✓	1,76,440 ✓	176,440 ✓

The adequacy of the provision made and the propriety
 of the subsidy taken credit for are examined in
 paras 5 and 6 below.

3. Excluding the transactions
 relating to the two schemes referred to above the
 normal receipt and charges in the E.S. fund accounts
 are as follows:-

	Budget as sanctioned for	Revised Estimate 1966-67	Original Estimate 1966-67
Opening balance	-5000	48,200	-78,550
Receipts	6,29,811	8,36,780	6,42,180
Change			
Ordinary	7,60,670	9,27,530	9,29,380
Capital	36,000	36,000	39,000
Closing balance	-1,71,859	-78,550	-4,04,750

(1) Revised Estimate

1) Revised Estimate - 1945-46 When order were passed on the budget the rate of dearness allowance was Rs 10 per teacher per month. The rate was subsequently ^{raised} fixed at Rs 16 a month from 1.1.45. The Board was put to an additional expenditure of Rs 1.36 lacs on this account in 1945-46. Provision has been made in the revised estimate for this excess expenditure. The total deficit for 1945-46 was estimated at Rs 2.79 lacs in July 1945 and a subsidy of Rs two lacs has been paid towards this deficit. Order for this subsidy has been taken in the R.E. The question is to how the remaining deficit of Rs 79,000 should be met has been reserved for consideration. The A.E. records a deficit of Rs 78,550. Provision has been made in the A.E. for increased expenditure under certain heads. The President has explained the need for the increased provision in his covering letter. The D.P. also recommends the retention of the increased provision.

As regards capital expenditure the Board has taken order for a subsidy of Rs 7000 from Govt funds towards the cost of constructing building for two elementary schools (Mullan and Madam). A subsidy of Rs 9600/- was promised for the work in 1942. The Board has drawn on for only Rs 1759. The balance due is Rs 7841. The Board was not able to execute the scheme on account of the scarcity of building material. It is stated that the works are in progress & will be completed only in 1946-47. The full subsidy due can be claimed only next year. In this view the D.P. recommends the deletion of the subsidy of Rs 7000 taken this year. His recommendation may be accepted.

151 p. 112 p. 237 p. B/7CF R/8CF 184 p. 199 p. 13 p. para 31111 11 p.

13 p. 1759 para 31111 11 p.

The

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by

The total deficit in the R.E. will increase from Rs 78,550 to Rs 85,550. It appears that a subsidy to cover this deficit should be paid immediately. If not, salaries of teachers may be kept in arrears. The total subsidy paid will be Rs 2.86 lacs against an expenditure on dearness allowance of Rs 3.14 lacs. (2) Budget Estimate - 1946-47

The receipt side does not call for remarks. The need for the provision fastened under the several heads on the expenditure side of the budget has been explained in the statement on pages 13-15. The provision seems adequate and necessary in view of the remarks of the D.P. in paras 5 and 6 of his order. The expenditure fastened under "capital" may also be allowed.

11.2 p.

1/10 p.

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15 NF B
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by

will close. The budget as framed by the Board closes with a deficit of Rs 4,04,750 at the end of 1946-47. It is proposed to sanction a subsidy towards the deficit in 1945-46, the deficit for 1946-47 will be only Rs 3,26,250. This deficit is mainly due to the grant of dearness allowance to teachers at Govt rates. The D.P. has been informed that the rate of ed. tax levied in the area of the M. Board should be raised from 12 to 14 paise in the hope of land revenue. The enhancement of the rate of ed. tax will bring in an additional income of Rs 30,000 in 1946-47. Assuming that the rate may be raised from 1.7.46, it may also be considered as to whether the general funds will admit of the payment of any additional contribution towards the deficit. A subsidy to cover two-thirds of the net deficit should, it appears, be paid in April. The need for the payment of any further subsidy may be considered on the closing balance for 1945-46 in June or July.

S. Compt.

1) Revised Estimate - 1945-46
5. Compulsory ed. The scheme of compulsory ed. introduced this year aims at bringing ultimately under instruction 10,106 children. Two thirds of the number (6700) will be enrolled in school this year. The Board has appointed 290 teachers in school in compulsory areas. The number seems excessive. A subsidy of Rs 11300 has been sanctioned towards the scheme of compulsory ed. against an expenditure of Rs 140140 provided for under ordinary. As regards capital expenditure the Board intends to supply equipment to schools in compulsory areas at the rate of Rs 200 per teacher. The subsidy payable from Govt. fund for equipment has been fixed at Rs 100 per teacher. It is not possible to raise the rate of subsidy for equipment over the Board fund to meet the cost without a subsidy. In the circumstances it appears that the Board shd be asked to meet the cost of equipment & the subsidy payable.

10 of (E)
The question of conducting any further subsidy will be considered on receipt of a report called for from the S.D.O.

2) Budget Estimate - 1946-47
During the 6700 children referred to in (1) above 2000 children will be brought to school in 1946-47. Further the Govt. propose to extend the scheme of compulsory ed. to other villages in each dist. in 1946-47. The number of children in the villages to be selected for North Arcot will be 12500. Of these two thirds (8300) will be brought to school in 1946-47. Thus provision shd be made for educating 17000 children next year. The cost will be as follows:

for 6700 children enrolled this year (12 months)	93800
at Rs 14 per pupil	
for 10300 children to be enrolled in 1946-47 for nine months	1,08,000
Equipment for children	30000
Total	2,31,800

12484
12100
8100

The provision made in the Budget is Rs 1,49,100
6. Midday meal

1) Revised Estimate - 1945-46 The Govt. has been asked to supply midday meal to 7336 children in the areas selected for compulsory ed. A subsidy of Rs 48120 has been paid this year for the purpose against an expenditure of Rs 36470 provided for in the R.E. The question of recovery of the excess subsidy paid may be considered on receipt of the report called for from the S.D.O.

19 of.

2) Budget Estimate - 1946-47 In addition to the 7336 children referred to in (1) above the Board has to provide meal for about 2700 children in the villages to be selected for compulsion in 1946-47. The cost of supply of meal to the 10,000 children will be as follows:

for 7336 children (for 12 months)	1176440
for 2700 children (for 8 months)	59200
	235640

7. A draft order with reference to A on page 3 and 4 is submitted for approval. It is further suggested that they may be requested to hear the case as specially requested. 18/2/46 S. J. M. 18/2/46 S. J. M.

L.O.P.H. No. 9260 A/46-1. 19/2/46.



5247

St. P. H. Dept. Mt. at Am 13 + 13 above
The Budget estimate of the several funds of the N. Arcot Dist. Board for 1946-47 has not yet been examined. From a preliminary examination of the figures for 1945-46 it is however observed that the R.E. for 1945-46 will close with a

L. S. Dept. 18/2/46

deficit of Rs 130,607 without allowing credit for the arrears toll compensation of Rs 20,500 in the current year. A sum of Rs 1.60 lakhs will be required to wipe off the deficit and secure a minimum balance in the general account in the current year and the Govt Board will be able to spare about Rs 40,000 from the arrears toll compensation in 1945-46. The B.E. for 1946-47 also will close with a deficit and the arrears toll compensation will be required to wipe off the deficit and secure a minimum working balance.

orders on the general fund get will be issued within a fortnight. Pending this it would be sufficient to sanction a subsidy of Rs 45,550 instead of Rs 85,550 proposed by E.P.H. in the draft order below.

The exact amount that can be spared from the arrears toll compensation grant for 1945-46 and 1946-47 will be known only after the budget is examined. The file may be passed on to Finance Deptt. with these remarks.

20.2.46
 Secy
 21.2.46
 L.A. W.O. No 5247
 21-2-46
 Fin (Exp. B)
 22.2.46

The two proposals of E.P.H. are:-

- 1) Grant of a subsidy of Rs. 85,550/- immediately to the St. Bd, North West, to wipe off the anticipated deficit in its E.E. fund account on account of expenses incurred on the payment of d.a., and
- 2) payment of two thirds of the net deficit (after taking into account the arrears adl. contribution which the gl. fund may be able to contribute) anticipated in 1946-7 to be made in April, the balance to be paid with, if necessary, with reference to the closing balance for 1945-6.

2. Item 1 above:- Please see portion 'A' of E.P.H. note on p. 3 above and L.A.'s note on H.S.B. above. Although the

budget relating to the general fund of the St. Bd. has not yet been examined by L.A. in detail, they recommend that it would be sufficient to sanction a subsidy of Rs. 45,550 only instead of Rs. 85,550 in the current year, taking into account the possibility of Rs. 40,000/- that can be spared out of the arrears toll compensation to cover a portion of the deficit in the E.E. fund account. Finance may therefore advise that a subsidy of Rs. 45,550/- may be sanctioned to the St. Bd. in the current year. The draft order below may be modified accordingly.

Item 2, in para 1 above:- Please see portion 'K' of E.P.H. notes on p. 3 above. L.A. have noted that the exact amount that can be spared from the arrears toll compensation grant for 1946-7 will be known only after the genl. account budget is examined. Pending examination of the same, and the settlement of the amount to be met from publ. funds no remarks seem called for in this Dept. The case may be sent to Fin. Deptt. when the information as to the genl. acct. budget is available.

3. In view of the large expenses which the St. Board has to incur on payment of cleaners allowance, this Dept. may suggest that the enhancement of the edu. tax from 12 pias to 14 pias in the muni. of land revenue may be ordered with effect from 1-7-1945 instead of from 1-7-1946, as proposed by E.P.H.

27.2.46
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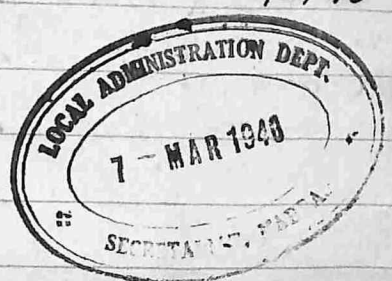
the rate of 1.5% may be enhanced from 1.7% (fide 1355) but is submitted that the months for 1946 have already begun and it may be difficult to revise the demand at this stage. The proper course seems to be to raise the rate from 1.7% (fide 1346) of the 1945-46 be enhanced from 1.7% to 1.8% for 1946-47.

ATM
4/3/46 S

The file may be sent to the L.A. Dept. with reference to the 1945-46 budget.

ATM
6/3/46 LA

LA Dept
Bast



6844

This will be taken up along with the General Fund Budget of the 1946-47 and be over till 16.3.46.

11.3.46
12.3.46 [This estimate with 5.6 anti may be read]

The General Fund Budget of this L.A. Board for 1946-47 is listed herewith. It will be seen therefrom that a sum of Rs 40,000 can be spared from the arrears toll compensation grant in the current year and a sum of Rs 78290 can be spared in 1946-47 from the arrears toll compensation grant after wiping off the deficit in the General Account.

With these remarks the file may be returned to the P.W.D. Dept.

ATM

19-3-46

ETD.H

L.A. 200-6844-1021
19-3-'46.

25.2.46 Def (02)
The L.A. Board may be asked 15448

to get 2% added to the E.F. fund account of a sum of Rs 40,000 from the arrears toll compensation grant in 1945-46. (The L.A. Dept. are asking the Govt to adjust a sum of Rs 85550 in 1945-46.) A draft memo is submitted for approval from the toll compensation grant to be repaid to the L.A. Dept. in 1946-47. It is noted that a sum of Rs 81,623 can be adjusted towards the deficit in the E.F. fund account of the arrears toll compensation grant payable to the Govt in 1946-47. There will still be a deficit of Rs 2,14,627 in the E.F. fund account for 1946-47 as shown below:

2 new grants in action, called for in 1945-46.

Deficit as originally anticipated	Rs 3,26,250
Less: Arrears from 1945-46	30,000
Arrears toll compensation grant	81,623
Net deficit	2,14,627

3. The main has been recorded that a proposal to cover two thirds of the deficit should be paid in April & the rest for the payment of the balance examined in June or July after ascertaining the actual closing balance for 1945-46. The Finance Dept. have suggested that the first payment itself should be made in June or July. The question is being considered in consultation with Finance. A decision on the question may be awaited.

2 with the file (14/3/46)

14/3/46

may be over

21.3.46

4. After coming into force the file may be over
ATM
23/3/46

The Finance Dept. have agreed to the payment
 of a subsidy to cover the deficit of the anticipated deficit
 in April only in the case of St. Boards which cannot
 carry on the administration of schools (without a
 deficit in the EE fund account. In the present
 case the ordinary charges work out to Rs 9.29 lakhs.
 The cost in 1945-46 of the scheme of compulsory ed.
 and supply of midday meal introduced will
 be Rs 2.70 lakhs. The total ordinary charges come to
 Rs 11.99 lakhs for a year or one lakh for a month.
 The monthly income from ed. tax and for: subsidy
~~education~~ works out to Rs 38,000. There is a gap of
 Rs 62,000 between the monthly receipts & charges. The
 gap for three months will be Rs 1.86 lakhs. The
 uniform payment (of for: contribution in respect of
 ed. tax, contribution from the general funds &
 area till compensation grant) total to Rs 2.44
 lakhs. The St. Bd. will therefore be able to carry
 on without a deficit till June. The subsidy towards
 the deficit may be paid in June after ascertaining
 the closing balance for 1945-46.

2. If this view is concurred in,
 orders may now be passed on the subject leaving
 a deficit. The file may be circulated for orders
 on the proposal to raise the rate of ed. tax from
 12 pias to 14 pias in the mpee of land revenue - para 4
 p3 ante. Finance may see to it to 'A'
 on page 7 ante and this Sept's note

84 P.H. No. 9260 B2/463
 9-4-46



19872
 of P.H. suggestion
 in para 3 on p. 7
 above.

vide 'N' on p. 10 above

Memo. 19872 B2-1
 12.4.46.

9000 p. 8 of
 72000 p. 8 of
 81625 p. 8 of
 244103

M

N

on pp 7-8 ante

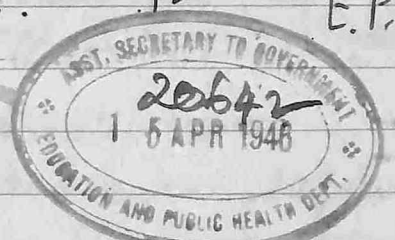
8/4/46 S

8/4/46 S

(Previous Fin. note on pp. 6-7 ante) Fin. Exp. B1

The case is sent to Fin. for perusal of
 para. 2 of E.P.H. note on pp. 7-8 above, in which
 they observe that it is not feasible to give
 effect from 1-7-1945 to the proposal to
 increase the rate of ed. tax from 12 pias
 to 14 pias in the mpee of land revenue.
 In the circumstances stated therein, Fin. may
 agree to the proposal being given effect
 only from 1-7-1946. (the proposal at)

[Remarks are called for in Fin. on Mon p. 10 ante]
 11.4.46. 24 12.4.46. Div. in sub E.P.H. \$



[Note from page 10 ante] E + P. H.
 The file may be B2
 circulated to A4 for orders on the
 proposal to raise the rate of
 educational tax in the area of the
 St. Board, N. Arcot, from 12 pias
 to 14 pias of land revenue with
 effect from 1-7-46

15/4/46 S

16/4/46 S

Rate may be raised to 14 pias.

A draft order is submitted
 for off. As regards the adjustment of the area
 till compensation grant in the order passed
 on the general fund bridge the amount that
 can

12 B2

can be found for the E.F. fund has been specified
as Rs 81,437 apart from the figure of
Rs 81,623 indicated in the note
on page 2 ante. The figure in the G.O. has
even appeared in the draft. It may see
it before issue.

17.4.46. B.M. 18/4/46 S. 1/4

The balance of the arrears toll compensation
grant available for meeting the deficit in the
E.E. fund Act. in 1946-47, is Rs 81,437
after wiping off the entire deficit in the E.E. Act.
is Rs 81,437. &

The draft order below may be perused
and the file returned to the Exp. A. Deptt. no.

24.4.46. 25.4.46. 26/4/46 27.4.46. 28.4.46. 29.4.46. 30/4/46

Ed. P.H. 9260 B2/46-4 22-4-46



11730

C.R. 23/4

11730-1D 27-4-46

22805 29/4/46

27911 B2 C. no. 39404 B2/46 From the P.D.B. North Ar. Bd. L. no. 13289/46 d. 17.7.46. E. to E. Edu. Fund - North Ar. Bd. Dt. Board - Closing balance for 1945-46.

When passing orders on the E. to E. Edu. Fund
budget of the North Ar. Bd. Dt. Board for 1946-47,
the Govt. anticipated a deficit of Rs 32,62,00/-
at the end of the year. A portion of the deficit
was avoided as follows:-

(1) by the adjustment of arrears toll compensa-
tion grant of Rs 81,437 and (2) by directing an
increase in the rate of edu. tax from 12 pice
to 14 pice in the receipt of land revenue from
the fasli 1356 (the additional income in 1946-47
is Rs 3,00,00/-). The question as to how the
remaining deficit of Rs 2,14,763 should be met
was reserved for consideration after ascertain-
ing the closing balance for 1945-46. The P.D.B.
has now reported that the closing balance
for 1945-46 is Rs 21,769/-.

The P.D.B. has separately reported
that a sum of about Rs 3,00,00/- is recoverable
from the Dt. Board as savings in the subsidy
paid for compulsory education in 1945-46. The
surplus balance for 1945-46 is in fact due
to these savings. As these savings will be
recovered, shortly the opening balance for
1946-47 will be a minus figure. The ques-
tion for consideration is whether a subsidy to
cover 2/3 of the deficit should be paid more.
The Finance Dept. have suggested that a
further report should be obtained from
the P.D.B. regarding the probable deficit at
the end of 1946-47 before a subsidy is sanctioned.

A draft memo is submitted.

11.9.46. 13/9/46

14
[Issued as Memo No 39404 B2-1 Dated 14.9.46 J.
No 578/10 B2/46 From the P.D.B. North Arcot No 18920-46
30.4.46 d 08.9.46

The P.D.B. North Arcot has reported that it will not be possible for the District Board to carry on the administration of elementary schools without a subsidy from provincial funds. From the President's letter it is observed that the deficit of Rs. 2.14 lakhs anticipated will remain. In the circumstances it appears that at present a subsidy to cover two-thirds of the deficit - (Rs. 1.50 lakhs) should be paid immediately. If not, the salaries of teachers may be left in arrears.

The file may be sent to Finance department for remarks.

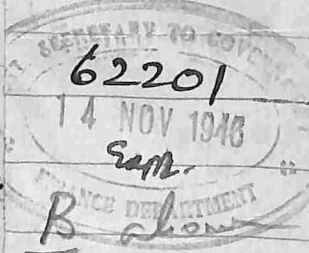
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39404 B2-3
13.11.46

Fin. (Exp. A)

The proposal is to sanction an advance subsidy of Rs. 1.50 lakhs to the North Arcot District Board equal to $\frac{2}{3}$ of the deficit of Rs. 2.14 lakhs anticipated in the E.E. fund of the Board according to the B.E. approved by the Govt. in G.O. No. 9028 d 30.4.46.

The P.D.B. has reported on pp. 5-6 of that as the actual opening balance on 1.4.46 was Rs. 21,769 as against 'nil' anticipated at the time of appropriating the E.E. fund budget for '46-47, the anticipated deficit at the end of the year will be reduced from Rs. 2.14 lakhs to Rs. 1.93 lakhs. The E.P.H. dept. however state that as the surplus was due to the savings of Rs. 27739 in the subsidy paid for compulsory education and as the Govt. have ordered recovery of



J/p. 19 of

A circular

⊗ p. 184 of

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G.O. 579 LA

201523-1.57/46

11 mp. 6 of

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G.O. 21.4.46

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this amount. Separately, the deficit of Rs. 2.14 lakhs originally anticipated will remain to be met from year 1946-47.

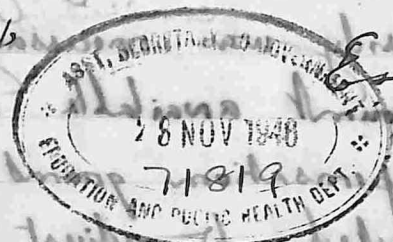
In this connection it is submitted that at the time of examining the R.E. of the fund for 1945-46 it was anticipated that there would be a deficit of Rs. 85,550 at the end of the year even after taking into account the advance subsidy of Rs. 2 lakhs sanctioned in July 45 and so an additional subsidy was necessary. As there was a large amount available under the annular toll compensation grant, the District Board was directed to adjust immediately a sum of Rs. 85,550 to the E.E. fund out of the annular toll compensation grant. - Vide order of Amp. 84 of G.O. at C.

The P.D.B. has now stated on p. 6 of that the sum of Rs. 85,550 was not adjusted as the accounts for 1945-46 closed with a surplus. It is submitted that a subsidy is sanctioned by the Govt. only if the D.B. is not in a position to balance the E.E. fund by making additional contribution from its General fund or from the annular toll compensation grant. If the D.B. had adjusted the annular toll compensation grant of Rs. 85,550/- in the Accounts for 1945-46 there would have been a surplus balance to that extent and the Govt. would be entitled to a refund of that amount as an advance subsidy of Rs. 2 lakhs had been sanctioned at the beginning of 1945-46. E.P.H. may be requested to point out this to the D.B. now.

They may be requested to consider now whether that amount of Rs. 85,550 may not be adjusted in the current year in view of the large deficit anticipated. They may also consult the Board in the first instance whether additional contribution may not be made from the general funds or from the arrears toll compensation grant.

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25.11.46

The Finance department have not noted on the recommendation of this department regarding the payment of an advance subsidy of Rs. 1.50 lakhs to the Dist. Bd. N. Arcot, towards the grant of dearness allowance to teachers during the current year. On the other hand they have made the following two suggestions:-

(1) Examination of the position of general funds with a view to determine the possibility to make an additional contribution to the elementary education fund towards the deficit in the latter account.

(2) Examining the possibility of adjusting to the elementary education fund the sum of Rs. 85,550 out of the arrears toll compensation grant sanctioned to the District Board in 1945-46.

(1) above.

The question whether the contribution from the general funds can be increased has already been noted when the elementary education budget for 1946-47 was examined. It does not appear that the Board has increased its contribution now. Even if the additional contribution is forthcoming it may be adjusted towards the one-third deficit which

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will not be covered by a subsidy from provincial funds.

(2) above.

The enquiry suggested by the Finance department is only an order for recovery of a portion of subsidy paid in 1945-46 towards the dearness allowance.

2. It does not appear that further action on the suggestion of the Finance department should now be taken without sanctioning an advance subsidy to the District Board. The President has separately reported that there is no surplus in the elementary education fund account. It may not be possible for the district board to disburse the salary of teachers without a subsidy from provincial funds.

3. In the circumstances it appears that an advance subsidy of 1.50 lakhs as already recommended by this Department should now be sanctioned. The suggestion of Finance will be further examined after the issue of orders sanctioning the subsidy.

4. Finance may again see.

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E.L.B.H.U. NO. 71819-22/46

29.11.46



Please see the previous file notes on pp. 2-4 above and the notes following.

The advance subsidy to be sanctioned will have to be limited to 2/3 of the deficit anticipated after taking into account the amount that could be transferred from the General Account or adjusted from the arrears toll compensation grant. At the time when the E.E. fund budget for '46-7 was examined

in March last, ~~the~~ the actual closing balance under the General Account was not available. Known. Of the accounts for 1945-6 under the General Account had closed with a surplus balance, it would be possible to adjust the additional amount to the E.S. fund in the current year from the arrears toll compensation grant. E.P.H. may therefore be requested to obtain the remarks of L.A. on this point.

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3.12.46

E.P.H.

From 65604 Expt.
3.12.46

E.P.H. Dept.

With reference to A above, the L.A. Dept. may be requested to offer remarks on the point raised by Finance.

2/12/46

2/12/46

LA

L.A. Dept.

S.O. NO. 579 L.A. of 25.3.46 passing orders on the B.E. of the N. Bract Pt. Bd has been removed from this file and put up in another file and submitted to ASI on 14.12.46. This may L.O. till 22.12.46.

16/12/46

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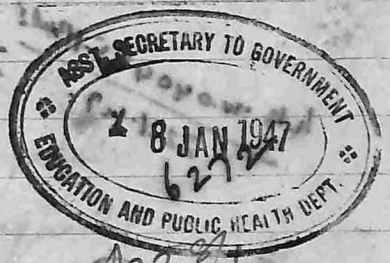
Out of the arrears toll, compensation grant is available for the current year. This amount may be adjusted to the Elementary Education account in addition to the sum of Rs. 1,433 already adjusted. E.P.H. Dept may be informed accordingly.

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E.P.H.



2230-1 But I
28.1.47

Please see L.A. Dept's note above. A draft memo authorising the adjustment of a sum of Rs. 1,12,401 from the arrears toll compensation grant to E.S. fund is sent for approval.

Open note of the Memo to Finance Dept. may see.

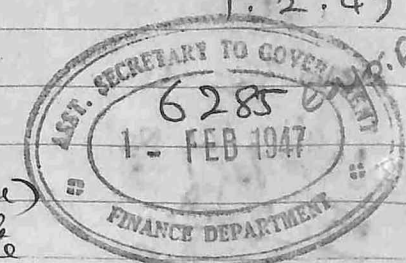
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29/1/47

Fin (As)

Expt H. no. 72048-B2/46-49
1.2.47

(Memo issued pp 15-16 cf.)



(Finance last noted on pps 6 above) The further note from p 6 above and the memo (already issued) on pp 15-16 cf. may be perused and the file returned to E.P.H.

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E.P.H.

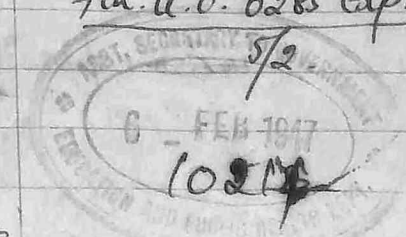
Fin U.O. 6285 Cap. A-1
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E.P.H. Dept.

The papers may be lodged together with Expt. H. no. 72048-B2/46-49

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the B.E. of the N. Bract Pt. Bd. is not readily available. A search is being made. This may L.O. till 15.1.47

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157 p. H

3. 11. 2019

Letter from the
Please see Special officer North Arcot Dist Bd
~~letter to the ROC No. 18720/46 dt 20.1.47 on~~
page 13 Cf. The Special officer has reported
that the payment of salaries & allowance to
teachers ^{for Feb. 1947} can be made only after the receipt of
the subsidy; as he has already drawn amount
for this purpose from general funds & other deposits
during the previous months. The need for the
payment of the subsidy therefore seems to be
urgent and imperative. L.A. Dept may be
requested to offer their remarks urgently.

It seems desirable to make
 a payment now and correct
 it afterwards. Please see the
 note on page 4-5 ante. for order

E & P. H.C. 2

The C.O. referred to above at 'G' by LA Dept.
[C.O. No. 579 LA. H 25.3.46] is put up at flag 'X'. The
file may now be returned to B2 section.

E 484 up. no. $\frac{72048}{1455}$ B2/162
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LA

L. Asyut

LOCAL ADMINISTRATION DEPT.
02230
23 JAN 1947
SECRET

The general fund budget of the N. Area Bd Board as proposed to be raised closes with a deficit of Rs 7685 in 1946-47. This was the net amount of arrears to be compensated in the current year. A sum of Rs 112401