closed as Cypher.
E 1.12.47

Scott H-27—58,004—4-11-46.

Education and Public Health (194 7) Department.

Ms. SERIES.

G.O. NO. 1387 Edn.,

→ pp. 27-29 CF

Dated 2-7-1947,

[Despatch Abstract.]

Budget Estimate-1947-48-Elementary Education Fund-District Board, Tanjore-Orders passed.

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
	1						

Further Papers.

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

1

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, M A D R A S.
R.O.P. No.15-B3/46.47, dated 20--2--1947.

G.O:Elementary Education Fund - Budget Estimate 1947-48 - District Board, Tanjore.

Ref: Letter from the Special Officer, District Board, Tanjore R.C.31444/B5/46, dated 8--1--1947.

S U B M I T T E D.

Details from the provision made both in the Revised Estimate for 1946-47 and the Budget Estimate for 1947-48 have been furnished by the Special Officer.

3. Revised Estimate for 1946-47:

i) The credit taken for Rs.208780/- as Government grant under section 37 of the Elementary Education Act should be reduced to Rs.208775/- with reference to G.O.No.1982 Education dated 16-10-1946.

ii)The credit taken for Rs.2,52,820/- as Government grant under Proviso to Section 37 of the Elementary Education Act should be raised to Rs.252824/with reference to G.O.Nso.783 Education dated 10-4-46 and 792 Education dated 11-4-46.

iii) With reference to Government Memorandum. 66632-B.2-3 Education dated 17-12-1946 the Board has taken an additional credit for Rs-2.5 lakhs from the general funds. The total contribution made from this fund is Rs.5,81,000 and the need for this has been explained in the explanatory memo of the Special Officer. iv The total expenditure - capital exceeds the sanctioned budget. This needs sanction of Government.

4. Budget Estimate for 1947-48.

i. The credit taken for Rs.208780 as Government grant under Section 37 of the Elementary Education Act is liable to revision with reference to the amount of education tax that may be adjusted to the credit of the Fund during 1946-47.

ii. The credit taken for Rs.252820 as Government grant under the proviso to section 37 of the Elementary Education Act should be raised to Rs. 2,52,824/- with reference to G.O.Nos. 783 Education 10-4-1946 and 792 Education dated 11-4-46.

5. Accommodation:-

Accommodation is reported to be inadequate in 138 boys' schools and unsuitable in 126 boys' schools. It is defective in 31 girls Schools. No definite scheme has been adopted till now in respect of providing additional accommodation or execution of repairs to schools buildings. Schools requiring immediate repairs are overlooked and other cases are taken up.There have been instances of not carrying out proposals for providing additional accommodation approved by the Director of Public Instruction. The Special Officer may therefore be advised to frame a definite scheme in the matter of providing additional accommodation and repairs and to execute the works strictly in the order of priority in consultation with the departmental officers.

P.T.O.

Schools

6. Staff:- Nearly 50 boys' schools and some of the girls' require additional staff. While the Board has not made provision for the appointments of additional teachers in the existing schools it proposes to open ~~no~~ 20 new schools.

7. Equipment:-

Equipment is inadequate and unsuitable in nearly half the total number of schools under the Board. The requirements are varied in nature. It is reported that most of the schools are in need of garden implements and sports materials. The provision of 1,60,000 proposed to be spent on the provision of furniture, apparatus, library, books and maps should be utilised in full in consultation with the inspecting officers and the defects remedied at an early date.

8. The Special Officer may be informed that ~~xxxx~~ prior approval of the departmental officers should be sought in the case of transfers of teachers; and that leave vacancies should be filled up immediately after the leave is granted.

9. Compulsion & Midday Meals Scheme.

(a) (i) Compulsion - Revised Estimate for 1946-47.

The aim of the scheme introduced during 1945-46 was to bring ultimately under instruction about 8239 children of schoolage. Of these, about 5500 children might have been enrolled in schools during 1945-46. The provision for the education of these children should be made for 12 months in 1946-47, The probable recurring expenditure under the several heads was estimated but the Government have in their order No.2187 Education dated 16-11-1946 declined to sanction a subsidy on the ground that the Board has sufficient funds to meet the cost of the schemes. During 1946-47 about 1600 children in the 1945-46 area will be newly brought under instruction. Provision for educating these children need not be made in the revised estimate as the extra cost, being very small, can be met by the Board from the provision made for the expansion of the scheme during 1947-48.

Further, on account of the extension of the scheme, during 1946-47, the aim of which is to bring ultimately under instruction about 9800 children, about 6500 children will be newly enrolled during this year itself. For the working of the scheme the necessary provision may be made in the Budget.(Revised Estimate). Compulsion was introduced in the District in G.O.No.1497 Education dated 31--7--1946 with effect from 1--9--1946. Provision for recurring expenditure will therefore have to be made for 6 months roughly and this will be the Revised Estimate.for 1946-47.

Provision for non-recurring items should also be made. A very rough lump sum provision is proposed in the Revised Estimate for this purpose.

No. of teachers required for 6500 children 186 (A)
No. of teachers required for 1600 children 46 (B).

5500
1865 6500
1865 1960 1600

P.T.O.

	A (136 teachers).				B(46 teachers)	
	Per month	For 6 months.	Per annum	For 8 months	per annum.	Per month.
Pay of teachers at Rs.20 p.m. each.	3720	22320	44640	29760	11040	920
D.A.for teachers at Rs.16 p.m. each.	2976	17856	35712	23808	8832	736
Contingencies at Re.1/8 per teacher p.m.	279	1674	3348	2232	828	69
Rents.		6000				36000
Pay of peons and conductresses.		..				..
D.A. to do.		..				..
Books & slates(lump),		..				10000
Construction of shes(lump)		6000				50000
Equipment (lump).		5000				30000

(ii) Budget Estimate for 1947-48.

It is expected that the Government will order the expansion of the scheme to new areas during 1947-48 with a view to bring ultimately under instruction about 9800 children. Of these, about 6500 will be admitted during 1947-48. Provision for educating them will have to be made roughly for 8 months for working the scheme in addition to the provision for a year for educating all the 13,600 children admitted upto the end of 1946-47 in the 1945-46 and 1946-47 areas. The cost of educating* the 3560 children who may be admitted during 1947-48 in the 1945-46 and 1946-47 areas may be met from the probable savings from out of the provision made in the Budget Estimate for 1947-48 for maintaining the stage reached upto the end of 1946-47 in all areas. Such a step will avoid over-budgetting- The cost of educating the 5500 children may be taken to be the same as the estimate submitted to Government with Director's letter R.C.No.95-B1/46 dated 15-7-1946. The annual cost of educating the 1600 children in the 1945-46 area and the 6500 children in the 1946-47 area is worked out in the statement under Revised Estimate for 1946-47.

*Annual progressive increase..45-46 area 1600
46-47 area 1960
3560

(b) Midday Meals:-

(i) Revised Estimate for 1946-47:- The estimated expenditure for 1946-47 is Rs. 1,89,516/- as per Director's letter to Government No.95-B1/46, dated 15-7-1946 for the 1945-46 area in respect of the stage reached on 31-3-1946. Government in their order No.2187 Education dated 16-11-1946 declined to sanction any subsidy for the purpose. The Board has not yet completed the arrangements for feeding the children in the 1946-47 area and therefore no provision need be made in the Revised Estimate for the purpose. No credit need therefore be taken in the Revised Estimate.

(ii) Budget Estimate for 1947-48:- During 1947-48, the Board is expected to feed about 7543 children, the maximum fixed for the District, in addition to 333 children from labour schools in the 1945-46 area. The annual cost of feeding these children is Rs. 1,89,516/-. The maximum number fixed for the 1946-47 area is 3200. It is expected that the arrangements for starting the scheme will be completed and the scheme f

p.t.o.

and the scheme started early during 1947-48 if not during the current year itself. The annual cost of feeding these children will Rs.77,000/-.It is assummed that the Government will fix 3200 children,the number fixed for the current year,for the 1947-48 area also. Provision may roughly be made for 3200 pupils for 3 months and it works to Rs.21,000/-. Thus the total estimate works to Rs.2,87,516/-or Rs.2,87,500/-in round sum.

(c) The estimated expenditure (Budget Estimate and Revised Estimate)for working the scheme is as shown below. The Board may be permitted to take credit for an equal amount as Government subsidy.

Items of expenditure.	D.P.I's. Revised Estimate Rs.	D.P.I's. Budget Estimate. Rs.
Expenditure - Ordinary.		
1. Salary of teachers.	22,320	97,740
2. D.A.to teachers.	17,856	78,144
3. Pay of peons and conductresses.	NIL	648
4. D.A. to -do-	NIL	384
5. Rent for school buildings.	6,000	36,000
6. Contingencies.	1,674	7,002
7. Books and slates.	..	10,000
Total.	47,850	2,29,918 or 2,29,900
8. Midday meals.	NIL.	2,87,500
Grant total. Ordinary.	47,850	5,17,400
Expenditure - Capital.		
9. Construction of sheds.	6,000	50,000
10. Equipment.	5,000	30,000
Total	11,000	80,000
Grant total (ordinary and capital). ..	58,850	5,97,400

(d) Details for the credit taken and the expenditure proposed called for in Government Memorandum No.75295-B-2-46 dated 9-12-1946 will be submitted to Government on receipt of the same from the Special Officer.

for Director of Public Instruction.

To

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

RR.27/2.

28/2

From
Khan Bahadur Muhammad Ismail
Sahib Bahadur, B.A.,
Collector And Special Officer,
Tanjore District Board,
Tanjore

To
The Secretary to Government,
Education and Public Health Dept.
Fort Saint George, M A D R A S.

Through
The Director of Public
Instruction, MADRAS

R.C. 31444/B5/46 dated 8-1-47.

DIRECTOR OF PUBLIC INSTRUCTION
C 15133/46-47
10 JAN 1947
MADRAS

Sir,

Sub:- Budget - Elementary Education Funds -
Tanjore District Board - 1947-48- submitted.

I am forwarding herewith the Budget Estimate of the Elementary Education Funds of the Tanjore District Board, for the year 1947-48 with the prescribed statement and Summary in duplicate.

A copy of the District Board Resolution No.100 dated 21-12-46 approving the Budget is herein enclosed.

A memorandum explaining the provision made for the Revised Budget for 1946-47 and Budget for 1947-48 is enclosed for your information.

I hereby certify that the provision made in the budget in regard to Staff, equipment, accommodation etc. is leased on the actual requirements of each school and with reference to the recommendations of the Inspecting Officers.

The schedule of establishments of the Elementary Schools in respect of the several taluks is sent herewith. A duplicate of the same will follow separately.

Special Personal Assistant
for Special Officer.

SS-

EXTRACT FROM THE PROCEEDINGS OF THE TANJORE DISTRICT BOARD
DATED: 21--12--1946.

Present: Khan Bahadur Muhammad Ismail Sahib Bahadur, B.A.,
Collector and Special Officer.

****

Read:

100. To approve the draft revised estimate for 1946-47 and the budget estimate for 1947-48 of the General and Endowment funds of the Tanjore District Board.

Resolution: APPROVED.

Sd. Muhammad Ismail
Collector and Special Officer, Dt.Board,
Tanjore.

(True Copy)

Special Personal Assistant
for Special Officer.

Tanjore District Board.

BUDGET ESTIMATE ELEMENTARY EDUCATION FUNDS 1946-48.

Receipts.

Actuals for 1945--46.	Revised Estimate for 1946-47.	Heads.	Budget Estimate for 1947-48.
91,055	~~1,14,060~~ 1,13,820	Opening Balance.	~~4,24,170~~ 4,23,930
3,34,040	~~3,34,040~~ 3,34,370	1. Education Tax. -- Current. Arrears.	3,34,400
		2. Fines and penalties under the Elementary Education Act.	
		3. Investments realized etc.	
60	60	4. Income from investments.	60
		5. School fees.	
		6. Contribution.	
2,273	1,900	7. Other receipts.	~~2,540~~ ~~2,460~~
	40	Endowments.	40
		8. Government Grants.	
2,07,005	2,08,780	(1) Under section 37 of the Elementary Education Act.	2,08,980
2,52,824	2,52,820	(ii) Under proviso to section 37 of the Act.	2,52,820
3,606	44,160	(iii) For the Introduction of Compulsion.	3,07,920
30,400	60,000	(iv) For the supply of Midday meals.	5,00,000
1,80,000	3,16,260	9. Governments grants for wiping of deficit.	
1,95,000	5,81,000	10. Contribution from the General Account of the Local Body.	2,61,000
248	60,000	11. Advances recovered.	40,000
		12. Suspense account. F. Endowment Account	
12,05,411	18,59,390		19,07,760
		Deduct :- (i) Refunds. (ii) Approprition to Elementary Education Capital.	1,60,000.
15,000	66,120		
11,90,368	17,93,270	Net Total.	17,47,760

Special Personal Assistant
for Special Officer.

	11,000
50	400
15,000	66,120
15,050	77,520
12,05,418	18,70,790
12,96,473	19,84,610 ~~19,84,850~~

Receipts -- Capital.

1. Government Grant for		
(i) Other than Compulsary Education.		90,000
(ii) Compulsary Education.		
Sale of lands.		
2. Endowments and contributions.		
3. Loans.		
4. Contribution from the General Account of the Local Body ofdinary.		1,60,000
5. Appropriation from Education Ordinary.		
6. Investments realized.		
Total.	2,50,000	
Total ordinary & Capital		19,97,760 24,24 690 ~~24,21,930~~
Total including opening balance.		

Special Personal Assistant
for Special Officer.

Tanjore District Board.

13

Budget Estimate Elementary Education Funds.

1947 - 1948.

Summery.

	Opening Balance	Receipts	Expenditure	Closing Balance.
Ordinary-	4,15,220	17,47,760	21,35,370	27610
Capital-	8,710	2,50,000	2,50,000	8710
				36,320.

Special Assessment Bdr. to Ag Spl. Officer.

Actuals 45-46.	Revised Estimate for 46-47	Heads.	Budget estimate for 1947-48.
		Expenditure----Ordinary.	
	9,500	1. Staff - Establishment charges.	
2,161	2,300	Salaries and allowances.	12,400
389	470	District Board Educational Officer's Salary.	2,500
	470	Dearness Allowance.	470
		Contribution for pension and leave allowances.	470
313	400	Travelling allowances and Contingencies.	~~400~~
9,71,388	11,23,110	Salaries and allowances -- Masters.	10,31,350
~~13,682~~ 13,632	9,000	Clerks and servants.	12,000
29,289	30,000	Contribution to Provident Fund.	30,000
2,082	2,500	Travelling allowance.	2,500
		Stipend of Teachers sent for training.	---
		Endowments.	
956	1,000	Gratuity.	1,000
		2. Contingencies and Equipment :- Contingencies.	
43,633	49,000	House rent.	46,560
30,638	~~42,000~~ 40,000	Other items.	43,330
	24,960	(a) Compulsary Elementary Education Teaching etc.	2,61,120
	19,200 Dearness allowance.)		
	6,000 House rent.)	House Rent.	36,000
	2,990 Contingencies.)	Contingencies.	10,800
16,500	60,000	(b) Supply of Midday meals.	5,00,000
		Equipment.	
56	400	Furniture and apparatus.	2, 500
139	300	Library books and maps.	500
	50	Other items.	500
		3. Prizes and Scholership	100
19,543	~~47,450~~ 40,710	4. Repairs to buildings.	1,00,000
802	800	5. Interest in and repayment of debt.	800
		6. Investments etc.	---
~~11,67,777~~ 36,486	60,000	7. Advances recoverable.	40,000
21	14,83,160	Total Ordinary.	21,35,370
11,68,018.			

Expenditure -- Capital.

Heads.	Actuals for 45-46	Revised estimate for 46-47.	Budget for 1947-48
1. Lands and Buildings.	5,504	49,520	1,00,000
2. Equipment.			
(i) Furniture and Apparatus.	8,812	15,000	50,000
(ii) Library books and maps.	11	2,000	10,000
3. Compulsary Education Scheme.			
(i) Construction of temporary sheds.		6,000	50,000
(ii) Furniture and Equipment.		5,000	30,000
(iii) Books and slates.	71		10,000
4. Investments made.			
Other items.	~~14,389~~ 14,398	77,520	2,50,000
Total Expenditure Capital.	11,82,416	15,60,680	
Total Expenditure Ordinary a nd Capital.	~~1,14,057~~ 1,13 820	~~4,84,170~~ 4,33,930	23, 85,370
Closing Balance.	~~12,96,473~~ 12,96,236	~~19,84,850~~ 19,84,610	~~36,560~~ 36,320
Grand total including balance.			~~24,21,930~~ 24,21,690

Special Personal Assistant
for Special Officer.

Statement to accompany the budget estimate of the Elementary Education Fund of the Tanjore District Board for the year 47-48.

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Number of schools having as the Highest class.

VIII	VII	VI	V	IV	III	II	I	Total
26	2	5	758	4	1	-	-	796

1. No. of schools on the date of submission of the Budget: 796
2. No. of schools proposed to be opened in the ensuing year: 121
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. 2068

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: Trainted but failed and exempted. 4

~~15/11~~ 15--1/2--20	...	173
20--1/2--24--2/2--30	...	1378
25--2/2--45	...	
Manual Training Instructors on Higher Grade Scale	..	202
Pre.Vocational Instructors -- Full time	....	5
--Do-- --Do-- Part time	....	2

WOMEN TEACHERS: entertained after 7-8-36.

15--1/2--20	....	12
20--1/2--24--2/2--30	...	4
25--2/2--45	...	203
Trainted but failed and exempted	...	4

WOMEN TEACHERS (Entertained prior to 7-8-36)

20--1/2--25	...	25
25--1/2--29--2/2--35	...	54
30--2/2--50	...	2
Total.		2068

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 scale of pay. (1) Nil (2) 20 Schools in the scale of 20-½-24-½-30

5. If the pay of the existing teacher 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 purposed. Nil

for Special Officer

Explanatory Memorandum to the Revised Estimate for 1946-47 and the Budget Estimate for 1947-48 for the Elementary Education Account of the District Board, Tanjore.

****

Revised Estimate 1946-47.

Receipts -- Ordinary - Education.Tax.

A sum of Rs.3,34,370 being the education cess realisable during 1946-47, at the existing rate of 6 pies in the rupee of land revenue, as advised by the Collector of Tanjore has been adopted. As regards the additional income of Rs.2,50,000/- advised in G.O. No. M.S. 848, Edn., dated 22-4-46 to be provisionally taken credit, on account of the proposed enhancement of the rate of education tax from 6 to 12 pies in the rupee of land revenue, the District Board has requested Government not to insist on the above proposal and also agreed to contribute that amount this year from the General Account. Final orders of Government are awaited in the matter.

The sum of Rs.2,08,780 taken as credit under Government Grant under Section 37 of the Elementary Education Act represents the Government contribution equivalent to proceeds -- of Education Tax realized in 1945-46 at 3¾ pies of the total collection as in previous year.

Government Grant for compulsory education and supply of mid-day meals.

Government have made the following provisions in their order No.848, M.S.Edn., dated 22-4-46, approving the Budget Estimate for 1946-47 but they have deleted the credit taken by the District Board for a subsidy of Rs.2,39,800/- from Provincial Funds for implementing the cost of the schemes of compulsory education and supply of midday meals.

(1) Compulsory education .. Rs.1,83,288/-
(2) Supply of mid-day meals. . Rs.2,32,700/-

Though equivalent grants are allowed towards the cost of the above schemes and as Government subsidized the schemes in the year 1945-46, a grant of Rs.1,04,160 only has been provisionally taken credit in the current year.

Grant for the entire amount of Rs.8,07,920 provided for

expenditure in connection with the above schemes has been taken credit in the Budget Estimate for 1947-48.

A sum of Rs.3,16,260/- has been taken as credit for 1946-47 from the arrear toll compensation sanctioned by Government for wiping off the deficit of the Budget Estimate for the year - 1946-47 as directed by Government.

Contribution from the General Account. A contribution of Rs.3,86,000/- has been taken credit in addition to the statutory contribution of Rs.1,95,000/- in the Revised Estimate for 1946-47. The total provision of Rs.5,81,000 includes a sum of Rs.2,50,000/- mentioned above and a sum of Rs.72,000/- for the payment of arrear Dearness Allowance due from 1-7-44 to 31-12-44 to Elementary -- School teachers. This includes also a sum of Rs.64,000/- representing the difference resulting from the payment of Dearness - Allowance at rates lower than those sanctioned by Government.

Under capital, a sum of Rs.11,000/- is taken credit under - Government Grant for the supply of equipment to the schools in compulsory areas for 1946-47.

Budget Estimate for 1947-48. The sum of Rs.3,34,400/- under Education tax represents the proceeds of Education tax at 6 pies in the Rupee of Land Revenue advised by the Collector. The Government grant under Section 37 of the Elementary Education Tax Viz., 2,08,980/- represents the amount equivalent to proceeds of Education tax realized in 1946-47 at 3¾ pies in the rupee of Land Revenue.

Under contribution from the General Account a sum of Rs.66,000/ has been taken credit in excess of the statutory contribution - of Rs. 1,95,000/-.

Receipts - Capital. A sum of Rs.90,000/- has been taken credit as Government Grant for compulsory education as per the - details shown below.

1.	Construction of temporary sheds.	50,000
2.	Purchase of equipment. ..	30,000
3.	Purchase of books and slates for the use of the pupils	10,000
		90,000

Budget Estimate 1947-48.

Expenditure -- Ordinary.

Salaries and Allowances - Masters. The provision of Rs.10,31,350/- includes provision for expenditure on account of Dearness Allowance and salaries of 60 additional teachers for the opening of 20 new schools in the year.

Compulsory Elementary Education. Provision is made for Rs.3,07,920/- which includes Rs.2,61,120/- towards the cost of additional staff of 400 teachers required for 1947-48 and a sum of Rs.36,000/- towards house rent and 10,800/- towards the contingencies at Rs.1-8-0 per mensem.

A sum of Rs.5,00,000/- is provided for giving mid-day - meals for poor children. This provision is for the strength of pupils to be fed in the centres already opened and in the new centres to be opened during 1947-48.

Rs.1,00,000/- is provided for repairs to buildings. The increased provision is made to ensure that the mumerous -- school buildings which are reported to be in very bad condition are proposed to be repaired during 1947-48.

Expenditure - Capital.

A provision of Rs.1,60,000/- is made for furniture and - apparatus and library books and maps. This provision is made with a view to equip the existing and newly opened schools as the District Educational Officer has been frequently remarking that most of the schools are ill-equipped.

Under compulsory Education - Capital, Rs.90,000/- has been provided and it includes Rs.50,000/- intended for constructing sheds for 50 schools at Rs1,000/- for school, Rs.30,000/- for equipment and Rs.10,000/- for the supply of books and slates to pupils in compulsory education areas.

rs.

Special Personal Assistant
for Special Officer.

LIST OF CAPITAL WORKS.

East Range

Capital.

1.	Acquisition of lands for Edayur School extension	Rs. 500/-
2.	Construction of an Elementary School building, Edayur	5000/-
3.	Improvements to Board Muslim School, Adalayur	500/-
4.	Providing additional accommodation to Board Boys' School, Vedaranniyam	20000/-
5.	-Do- -Do- Ayakkarambalam	8000/-
6.	-Do- --Do-- Pamani	10000/-
7.	-Do- -Do- Alivalam	10000/-
8.	-Do- -Do- Anthakudi	11000/-
	TOTAL	Rs. 65000/-

West Range

Capital.

1.	Constructing additional building for the Board Boys' School at Ammapet	900/-
2.	-Do- -Do- Poovanur	900/-
3.	-Do- -Do- Haridwaramangalam	1000/-
		2800/-
	Lump Sum Provision	32,200/-
	T O T A L	1,00,000/-

SS.

Special Personal Assistant
for Special Officer.

E.& P.H.Dept.(B2).

Sub:- Budget Estimate - 1947-48 - Elementary Education Fund - Dt. Board, Tanjore - Orders passed.

Read:- From the D.P.I., R.O.P. No.15-B3/46-47 dated 20-2-1947.

Order Ms. No. 1387 Edn dated 2.2.47.

The Government pass the following orders on the revised estimate for 1946-47 and the Budget Estimate for 1947-48 of the Elementary Education Fund under the control of the District Board, Tanjore.

2. Revised Estimate for 1946-47:

The provisipn of Rs.64,000 made in the R.E. for grant of arrear Dearness allowance to teachers for the period prior to December 1943 should be deleted.

3. Budget Estimate for 1947-48:

(i) The credit taken for a subsidy of Rs.8,97,920/- from Provincial funds towards the cost of the schemes of compulsory elementary education and supply of midday meals should be ~~xexten~~ deleted.

(ii) The Special Officer should take steps to get adjusted to the elementary education fund the entire arrear toll compensation grant of Rs. 3,31,537/- sanctioned to the District Board. ~~this year~~.

(iii) The contribution from general funds to elementary education fund should be raised from 2.61 lakhs to Rs 2.95 Lakhs..

4. Compulsory Ely. Education.- Under the scheme of compulsory ely. education introduced in 1945-46 and extended in 1946-47 about 13,650 children will be receiving instruction in schools in 1947-48. Besides this, about 3,610 children will be newly enrolled in schools in these areas ~~next~~ year. The Govt. have decided to extend further the scheme of compulsory ely. education in selected villages in each district in 1947-48 so as to bring 1.50 lakhs of children ultimately. Of these about one lakh of children will be brought to school in 1947-48. The proportionat number for Tanjore will be 4,800. Thus provision should be made in the budget for 1947-48 for the education of

of 13,650 children for a full year and for 8,410 children for a portion of the year (8 months). The cost will be as follows:-

For	13650	children at Rs.14/- per pupil.	191100
For	8410	,, for 8 months.	78400
Equipment	8410	children at Rs. 100/- per 35 pupils ...	24000
		Total.	293500

The estimate of the budget should be revised as indicated above.

5. The question whether the Board should be permitted to continue the scheme of supply of midday meals and to debit the cost to the General funds is under consideration and orders will be issued separately.

6. The Government have passed orders regarding the revision of pay of teachers of elementary schools from 1-1-'47. The Government consider that the rate of education tax should be raised from 6 to 10 pies in the rupee of land revenue so as to enable the Dt. Board to meet the extra expenditure involved in the revision of salaries of teachers.

7. Under sub-section (2) of section 35 of the Madras Ely. Education Act, 1920, the Govt. direct that the rate of Edn. Tax levied in the area of the Dt. Board, Tanjore, be raised from 6 to 10 pies in the rupee of land revenue (or from 25 to 41 2/3 % of land cess) with effect from fasli 1357. The Special Officer is requested to place the matter before the Dt. Board and 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 enhanced rate of 10 pies. Credit may provisionally be taken for the additional income of 1.65 lakhs which the Dt. board may derive from the enhancement of the tax for 9 months during 47-48.

8. The Special Officer is requested to work out the immediate extra cost involved in the revision of the scales of pay of teachers and to report the additional expenditure, if any, on revision of salaries that will not be covered by the extra income from the enhancement of the rate of Education

Education tax.

9. An extract of the remarks from the D.P.I., in paras 5 to 7 of his endorsement is forwarded to the Special Officer for information and necessary action.

10. The sanctioned budget for 1947-48 will be as shown in the Annexure.

To
The Spl.Officer, Tanjore.
The D.P.I., Madras.
The Exmr. of L.F.Accts.
L.A. Department.

P.T.O.

ANNEXURE.

Receipt:		Charges. Ordinary. Rs.
Opening balance as revised:	3 72 770 ~~4 89 950~~	
ORDINARY.		
1. Education tax.	4 99 400	
2. Other receipts.	2 640	
3. Govt. grant:		
(i) under section 37 of the Ele.Edn. Act.	2 08 980	
(ii) under the proviso to section 37 of the Act.	2 52 820	
~~(iii) For the scheme of compulsory edn.~~		
4. Contribution from the general funds.	2 95 000	
5 Advance received	40 000	
~~6.~~ Arrear toll compensation grant.	3 21 537	
Total ordy:	2 44 000	
	13 86 377	
CAPITAL.		
~~Govt. grant.~~	2 44 000	
Total capital.	2 44 000	
Total ordy. & capital:	16 30 377	
	20 03 147	
Grant total including opening balance.	~~21 83 07~~	
		1. **Staff:**
		(1) Salaries and allowances.
		(a) ~~Office~~ 3910
		(b) Masters. 12 70 950 ⊗
		(c) Clerks and servants. ~~24000~~
		(2) Contribution to provident Fund. ~~30000~~
		(3) Travelling allowance. 2500
		(4) Gratuity 1000
		2. **Contingencies and equipment:**
		(1) Contingencies:
		(a) House rent. 66560 #
		(b) Other items. 53330 @
		(2) Equipment
		~~3. Supply of midday meals to school children.~~ 3500
		3. Prize & Scholarship 100
		4. Repairs to buildings. 1 00 000
		5 Arrear of repairs 800
		6. Total ordinary: 40000
		15 97050 1 60 850
		CAPITAL.
		1. Land & building ~~1 60000~~
		2. Equipment for schools (in the areas ~~to be~~ selected for compulsory edn. ~~in 1946-47~~) 24000
		3. ~~Staff~~ (a) for other school 50000
		~~Total capital~~
		4. Books & Mats. (a) for schools in 50000 area
		(b) New areas 10000
		Total Ordy. & Capital. 10000
		2 44000
		Total ordy & capital 18 50 850
		1841050
		Closing balance. 16 20 97

19.6.47

⊗ includes a sum of Rs 2,39,600 for salaries & allowances of teachers employed under the compulsory edn. scheme.

including a sum of Rs 20,000 for recurring charges for schools in the compulsory areas

@ includes a sum of Rs 10,000 towards the contingent charges for schools in compulsory areas

372770
1630377
244000
1386377

From
H.C.M. McLaughlin Esquire,
Collector & Special Officer,
Tanjore District Board,
Tanjore.

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

ASST. SECRETARY TO GOVT. EDUCATION PUBLIC HEALTH DEPTT. 12 AUG 1947

R.C.No.B5.31444/46 Dated 6-8-1947.

Sir,

Sub: BUDGET ESTIMATE - 1947-48 - Elementary Education Fund - Tanjore District Board.

Ref: G.O.M.S.No.1387 Education dated 2.7.1947.

***

I forward herewith as desired by Government a copy of District Board Resolution No.148 dated 23.7.1947 sanctioning the levy of education tax at the rate of 10 pies in the rupee of land revenue in the area of the Tanjore District Board with effect from fasli 1357.

SPECIAL OFFICER.

Enclosure

EXTRACT FROM THE PROCEEDINGS OF THE TANJORE DISTRICT BOARD
Dated: 23.7.'47.

PRESENT: H.C.M. McLaughlin Esquire.

***

Read:

148. Read: G.O.Ms.No.1387 Education dated 2.7.1947 reviewing and sanctioning the budget estimate of the Elementary Education Fund for 1947-48 and directing that the rate of education tax levied in the area of the Tanjore District Board shall be raised from 6 to 10 pies in the rupee of land revenue with effect from fasli 1357 in order to enable the district board to meet the extra expenditure involved in the revision of the scales of pay of teachers (2.40 lakhs).

Resolution: S a n c t i o n e d.

Sd. H.C.M. McLaughlin,
Special Officer.

(True Extract)

H.A.

57/1948

Edn. & P.H.Dept.(B2)

Subject: District Board, Tanjore - Levy of Education tax at Enhanced rate.

Reference: From the Dy. Collector, Board, Tanjore No. 1444/48 d/ 6.8.47.
MEMORANDUM NO. 65400 B2/47-1 EDN. DATED 19.8.47.

A copy of para 7 G.O.No. 1387 Edn., dated 2.7.47, and a copy of the resolution of the District Board, Tanjore, submitted with the letter of the Dy. Collector read above, are forwarded to the Collector of Tanjore and he is requested to arrange for the collection of education tax at the enhanced rates of 10 pies in the rupee (4½ per cent of land cess) with effect from fasli 1357 and for the adjustment of the additional income due for nine months in 1947-48 to the credit of the District Board in the usual manner, before the close of the financial year.

To the Collector of Tanjore
(with enclosures)
To the S.O., V. & Ors. Tanjore
To the D.P.I.
To the Exr.of L.F.A.

18/8/47

14.8.47

Education and Public Health Deptt.
(B.2.)

From the D.P.I. No.15-B2/46-47 dated 20-2-47.

Budget Estimate--1947-48--Elementary Education Fund District Board, Tanjore.

pp15-18 CF

1. The D.P.I. has forwarded with his remarks the revised estimate for 1946-47 and the Budget Estimate for 1947-48 of the Ely. Education Fund under the control of the District Board, Tanjore. The estimates are examined below.

2. Provision has been made in the budget for the expenditure connected with the schemes of compulsory elementary education and supply of midday meals as indicated below:-

pp17-18 CF

	R.E. 1946-47.	B.E. 1947-48
	Rs	Rs
Compulsory ely. Education	64,150	3,97,920
Midday meals	60,000	5,00,000

Credit has been taken for a subsidy from the Provincial funds towards the cost of the schemes as indicated ~~in the margin~~ below:—

	R.E.	B.E.
	Rs	Rs
Compulsory Edn.	55,160	3,97,920
Midday Meals	60,000	5,00,000

3. Excluding the transactions relating to the schemes of compulsory elementary education and supply of midday meals, the ordinary receipts and charges in the E.E. fund account are as follows:

	Budget as sanctioned by Government	R.E. 1946-47	B.E. 1947-48
	Rs	Rs	Rs
Opening balance	73,630 ~~71,630~~	1,13,820	4,32,920
Receipts	15,76,170	17,55,630	10,99,840
Charges: Ordy.	11,98,940	13,70,010	13,27,450
Capital	34,870	66,520	1,60,000
Closing balance	4,15,990	4,32,920	45,310

Ⓝ intended for meeting the cost of the scheme of compulsory midday meals.

4. R.E. for 1946-47:- (1) Receipts: The Revised Estimate

records an increase of Rs 1.80 lakhs in the income. This is due to the following adjustments:-

1. Payment of addl. contribution of Rs 1.36 lakhs from the general funds
2. Increased income from recovery of advances (Rs 58,000/-)
3. A reduction in the amount adjusted out of the arrear toll compensation grant (Rs 15000)

(2) CHARGES: ORDINARY: Provision has been made in the revised estimate for the grant of:

1. Arrear dearness allowance to teachers for the period from July to December 1944. (Rs 72,000)
2. Difference in the rate of dearness allowance actually paid to teachers and the amount admissible to them at Government rates prior to 1-12-43 (Rs 64,000)

(Before this date the grant of dearness allowance was only optional and the District Board fixed the allowance at a rate lower than that admissible to Govt. servants. From 1-12-43 the allowance should be paid at Govt. rates)

(The total expenditure on this account has been estimated at Rs 1.36 lakhs)

The Board proposes to incur an expenditure of Rs 40,000/- on repairs to buildings against the provision of Rs 25,000/- made in the sanctioned budget. In view of the remarks of the D.P.I. in para 5 of his endorsement the increased expenditure may be allowed.

(3) CAPITAL: The expenditure of Rs 66,520/- proposed in the revised estimate may be permitted in view of the remarks of the D.P.I. in para 5 and 7 of his endorsement.

5. Budget Estimate for 1947-48: (1) Receipts:

No remarks seem called for. Provision has been made for the payment of a contribution of Rs 2.61 lakhs from the General funds to the E.E. Fund.

(2) CHARGES: ORDINARY The provision proposed under the several heads seems adequate.

(3) CAPITAL: A provision of Rs 1.60 lakhs has been made under Capital. The expenditure seems necessary in view of the observations of the D.P.I. in his covering letter.

6. COMPULSORY ELEMENTARY EDUCATION:

(a) Revised Estimate for 1946-47: The Board has provided for an expenditure of Rs 64,150 to be incurred on the scheme of compulsory elementary education and has taken credit for a subsidy of Rs 55,160 from Provincial funds. The Government have decided not to sanction any subsidy to this District Board for the schemes of compulsory elementary education and supply of midday meals as it has sufficient funds for meeting the cost of the schemes. The expenditure provided in the revised estimate may be allowed. The credit for a subsidy should be deleted.

(b) B.E. FOR 1947-48: Under the scheme of compulsory elementary education introduced in 1945-46 and extended this year, about 11500 children will be receiving instruction in 1947-48. Besides, this, about 3610 children will be newly enrolled in these areas next year. The Govt. propose to extend further the scheme of compulsory elementary education in selected villages in each district in 1947-48 so as to bring 1.50 lakhs of children under instruction ultimately. Of these, about one lakh of children will be brought to schools in 1947-48. The proportionate number for Tanjore will be 4800. Thus provision should be made in the budget for 1947-48 for the education of 13500 children for a full year and for 8410 children for a portion of the year (9 months). The cost will be as follows:-

For 13500 children at Rs 14 per pupil	Rs 1,89,000
For 8410 children (for nine months)	Rs 88,300
Sheds	Rs 50,000
Equipment at Rs 100 per teacher	Rs 24,000
Total	Rs. 3,51,300

The estimate may be revised as indicated above. The credit taken for a subsidy should be deleted.

7. SUPPLY OF MIDDAY MEALS:- (1) Revised Estimate --1946-47. Provision has been made in the revised estimate for an expenditure of Rs 60000 for the supply of midday meals and credit has been taken for a subsidy from provincial funds. No subsidy is admissible. The expenditure may be allowed.

(2) BUDGET ESTIMTE -1946-47 1947-48: The provision for the supply of midday meals should be deleted as it has been decided

discontinue the scheme.

8. Taking into account the expenditure on the schemes of compulsory elementary education and supply of midday meals and deleting the subsidy taken credit for from the Provincial Funds, there will be a deficit of Rs 4.30 lakhs at the end of 1947-48. From an examination of the general funds budget it is found that the Board has sufficient surplus for meeting the deficit. The L.A. Department may however be consulted in the matter.

9. The Government have recently decided that revised scales of pay should be sanctioned to teachers of elementary schools under local bodies. The intention is that means should be devised for providing the necessary funds to meet the extra cost on account of the revision of pay. Advances will be provided in the first instance from Provincial funds and recovered from the local bodies later. From the particulars furnished in the annexure to the budget, it will be observed that the cost of revision of salaries will be about Rs 2.05 lakhs as worked out below:

NO. OF TEACHERS		EXISTING SCALE OF PAY Rs	REVISED SCALE OF PAY Rs	EXTRA COST Rs
Lower Elementary Grade	218	15--20	20-30	19620
Higher Elementary Grade	1640	20--30	25-40	147600
Secondary Grade	208	25--45	35-65	37440

Besides this, a sum of about Rs 36000 willbe required for meeting the cost of revision of salaries of teachers employed under the scheme of compulsory elementary education. It is presumed that this cost should also be met from the E.E. fund as the Govt. have not so far given any subsidy towards the cost of the scheme. Including this, the total liability to the Dt. Bd. willbe Rs 2.40 lakhs. This is the ultimate liability and the immediate liability is not known. The question for consideration is whether the rate of Education tax should be raised to meet the cost of revision of salaries. The present rate is 6 pies and the convential maximum for this District Board is 15 pies. The normal expenditure on salaries is Rs 10.31 lakhs and the extra cost of revision works out to Rs 2.40 lakhs. The Secretary has recorded the view that the rate of Education tax may be raised beyond the maximum in the ratio which the additional expenditure on account of revision

of salaries bears to the present commitment. On this basis the rate of education tax may be raised to 18 pies. One pie of tax yields an income of Rs 55,000/- and it will be sufficient if the tax is raised by four pies to meet the entire extra cost of the revision. The revised rate will be 10 pies. For orders whether the rate of Education tax may be enhanced from 6 pies to 10 pies.

10. The file may be sent to L.A. for remarks. (Finance neednot see as no subsidy will be paid for compulsory elementary education and as the entire cost of revision will be met by an increase of tax).

19.3.47. 19/3/47 S

Local Admn. Deptt. (Bud. II)

The contributions shown in the Elementary Education Budget and those provided for in the General Budget are the same viz. Rs.5,81,000 for 1946-47 and Rs.2,61,000 for 1947-48. The R.E. for 1946-47 provides for an expenditure of Rs.64,000 on payment of the difference between the dearness allowance actually paid to the Elementary Education staff prior to 1-12-43 and that which would have been paid to them if Govt. had ordered the payment at Govt. rates. It has already been decided that the District Board need not be permitted to pay the difference at this distance of time. Further if the servants of this District Board are paid servants of other district boards may likewise claim payment and it will be difficult to resist the claim. This deptt. may advise that the provision of Rs.64,000 may be deleted. The deficit at the end of 1947-48 will then be reduced from Rs 4.30 lakhs to Rs 3.66 lakhs. The Board may be permitted to adjust to its Elementary Education Account the entire arrear toll compensation of Rs.331,537 likely to be sanctioned in 1947-48 and reduce the deficit to Rs .34 lakh. The district board may be asked to increase the

P&PHeco 17250 B2-1
20.3.47.

LOCAL ADMINISTRATION DEPT. 09978 2 MAR 47 SECRETARIAT, MADRAS

contribution from the General Account by Rs .34 lakhs and avoid this deficit.

2. The Education Deptt. propose to increase the rate of education tax from 6 pies to 10 pies to meet the extra cost of revision of scales of pay. They stated that Rs 2.40 lakhs is only the ultimate liability to the dt. bd. and that the immediate liability is not known. This deptt. may suggest that the immediate cost may be worked out to see by how much the rate of education tax should be raised immediately and then take up the question of increasing the rate suitably instead of deciding on the increase in the rate to 10 pies without a definite idea of the immediate additional commitment. The E.& P.H.Deptt. may perhaps be requested to circulate the file to H.M.(L.A) & ~~P.H.~~ also.

3. With these remarks the file may be passed on to Finance Department.

S.S. 25.3.47

28.3.47

Secy

29.3.47

Finance. 5p 29/3

L.A. no ~~no~~. 9948-1 Bud II

29.3.47.

Jnr Deptt)

Please see the note on p1 above. The file has been sent to this Dept with reference to 'I' on pp 4-5 above. This Dept may agree with the views of the L.A Dept in para 2 above. The file may be returned to the E.P.H. Dept.

3.4.47 3.4.47. 3.4.47.

E & P.H. (B2). Fin. no. 20307 Exp.A. 3-4-47

The question as to the extent to which the rate of edn. tax should be increased for meeting the expenditure on the revision of salaries of teachers is separately under.

26807 6.4.47

31 MAR 1947 FINANCE DEPARTMENT

20307 Exp.A.

Consideration: The file may be recalled for a decision on that point.

9.6.47. 9/VI/47 9/6/47

This file was allowed to lie over pending a decision on the points raised in another connection, namely:-

(1) whether the rate of Education Tax should be raised for meeting a portion of the extra cost of revision of salaries of teachers, in proportion to the extra cost up to the conventional maximum; and

(2) whether a subsidy will be paid from Provincial Funds towards the cost of revision of salaries of teachers employed under the scheme of Compulsory Elementary Education.

(1) above:- It has been decided in circulation that the rate of Education Tax may be raised in proportion to the additional expenditure on revision of salaries. So far as the District Board, Tanjore, is concerned, the conventional maximum up to which the tax may be raised will be 18 pies. In the notes on page 5 ante the view has been recorded that it will be sufficient if the tax is raised from 6 pies to 10 pies. The need for further enhancement may be considered on receipt of the report called for in para 8 of the draft below.

(2) above:- The question whether a subsidy will be paid from the Provincial Funds towards the cost of revision of salaries of teachers employed under the scheme of Compulsory Elementary Education is to be referred to the Standing Finance Committee. So far as the District Board, Tanjore is concerned, the extra cost can be met by additional taxation. Further it may be noted that no subsidy is paid to the District Board for the scheme of compulsory elementary education.

2. A draft order is submitted. L.A. and Finance Departments may see before issue.

proposed in A alone

LOCAL ADMINISTRATION DEPT. 22303 2 JUN 47 SECRETARIAT

25.6.47

26-6-47

S 1 Fin L.A.

E.P.H. 17250-B2/472 27-6-47

8

15

WA Deptt.
C

Please see the previous note of this Deptt at pp 5-6 ante and the further notes of the Deptt at pp 6-7 ante. The draft order below may be ~~framed~~ accepted and the file passed on to Finance Deptt u.o

for 28/6/47 Secy 28/6/47

Secy 28.6.47

S 28/6/47.

Finance. 28/6

Finance (Exp. A.)

Previous Finance note on page 6 above.

I Aug 12354-1C 28.6.47

The further note of E & P. H on page 7 above and the draft order below may be perused and the case returned to E & P. H.

No. 38973 Exp A.

Recd. on 29/6/47.

Secy 29.6.47.

C.S. 29.6.47 E.H.

May issue 30/6/47

EPH



Fin U.O 39019 E A
30-6-47.