Scott II-27—53,004—4-11-46

E & P.H. **(194 7 ) Department.**

MS **SERIES.**

**G.O. NO.** MS.1467 Education

**Dated** 8th July, 1947.

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**[Despatch Abstract.]**

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

Ms. 2680 & 2885 Edn. 16-12-47.

Office of the Director of Public Instruction, Madras.
Dr.S.R.U.Savoor, M.A.,D.Sc.,I.E.S.,
Director of Public Instruction,Madras.

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R.O.P.No.10-B3/46-47. Dated 25th February 1947.

Subject.

ELEMENTARY EDUCATION FUND--Budget Estimate 1947-48--
District Board, Nellore.

ASST. SECRETARY TO GOVERNMENT
2 - MAR 1947
EDUCATION AND PUBLIC HEALTH DEPT.

Reference:- Letter from the Special Officer, District Board,Nellore,R.C.No.D.11-20919/47 dated 15..2..1947.

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Submitted.

2. Variations between the Revised Estimate and the Budget Estimate for 1946-47 have been explained by the Special Officer.

3. Revised Estimate for 1946-47:

(i) The credit taken for Rs. ~~9x,09x0/x~~ 90,980/- as Government grant under section 37 of the Elementary Education Act should be raised to Rs. 99,200/- with reference to G.O. No.Ms.127-Education dated 27..1..1947.

(ii) The credit taken for Rs. 1,85,720/- as Government grant under the Proviso to Section 37 of the Elementary Education Act should be reduced to Rs. 1,85,716/- with reference to G.O.Nos. 783-Education dated 10..4..1946 and 792-Education dated 11..4..1946.

4. Budget Estimate for 1947-48:-

(1) The credit taken for Rs. 1,00,000/- as Government grant under section 37 of the Elementary Education Act is liable to revision with reference to the amount of education tax realised and adjusted to the credit of the fund during 1946-1947.

(ii) The credit taken for Rs. 1,85,720/- as Government grant under the Proviso to Section 37 of the Elementary Education Act should be reduced to Rs. 1,85,716/- with reference to G.O.Nos. 783-Education dated 10.4.1946 and 792-Education dated 11..4..1946.

5. ACCOMMODATION:-

It is reported that accommodation is inadequate in 94 boys' schools and 21 girls' schools; and it is unsuitable in 50 Boys' schools; of these, 14 boys' schools are badly in need of additional accommodation. Several schools require immediate attention in regard to minor repairs,white washing etc. The Board has provided Rs.31,300/- under capital for carrying out improvements to the existing buildings and Rs. 8,700/- under "Repairs to buildings--Ordinary". The defects pointed out should be remedied as early as possible.

The provision made under repairs to buildings is reported to include provision for repairs to rent free buildings. Attention of the Special Officer may be invited to instructions in item IX of Annexure to G.O.No.1149-Education dated 24..6..1940 in respect of carrying out repairs to rent free buildings.

6. S t a f f:-

(i) It is reported that four Muslim girls' schools are in need of additional staff. The Board has provided for the employment of 40 additional teachers. The appointment of these teachers may be made in consultation with the Inspecting Officers.

(ii)The Special Officer may be informed that vacancies arising out of teachers going on leave should be filled in as early as possible and should not be kept vacant for a long time, particularly in single teacher schools.

7. EQUIPMENT:

Equipment is inadequate in most of the schools.The Special Officer may be instructed to supply the required articles of equipment to the schools in consultation with the departmental officers.

COMPULSION AND MIDDAY MEALS SCHEMES.

(a) (i) Compulsion - Revised Estimate for 1946- 1947.

The aim of the scheme introduced during 1945-46 was to bring ultimately under instruction about 6648 children of schoolage. Of these, about 4400 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 and the Government have in their order No.1511 Education dated 3.8.1946 sanctioned the payment of subsidies in monthly instalments. During 1946-47 about 1,330 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 it may not be possible for the Board to render an account for the advance sanctioned and to obtain final payment before 31..3..1947.The necessary provision may be made in the Budget Estimate for 1947-48 and payment made during that year while adjusting the advance referred to above.

Further, on account of the extension of the scheme during 1946-47, the aim of which is to bring ultimately under instruction about 7,800/- children, about 5,200 children will be newly enrolled during this year itself. For the working of the scheme, the Board may require an advance which may be based on the probable cost. Compulsion was introduced in the District in G.O. No.1701-Education dated 3.9.1946, with effect from 1.10.1946. Provision for recurring expenditure will therefore have to be made for 5 months roughly,and added on to the advance sanctioned in G.O.No.1511-Education dated 3.8.1946 and this will be the Revised Estimate for 1946-47.

Provision for non-recurring items may however be made as claims are expected for payment during the year. A very rough lumpsum provision is proposed in the Budget Estimate for this purpose.

No.of teachers required for 5200 children .. 149 (A)

No.of teachers required for 1330 children .. 38 (B)

| | A (149 teachers). | | | | B(38 teachers) | |
|---|---|---|---|---|---|---|
| | Per month. | For 5 months | Per annum | For 8 months. | Per annum. | For 8 months |
| Pay of teachers at Rs. 20/- p.m. each. | 2980 | 14900 | 35760 | 23840 | 9120 | 760 |
| Dearness allowance for teachers at Rs. 16/- p.m. each. | 2384 | 11920 | 28608 | 19072 | 7296 | 608 |
| Contingencies at Rs. 1-8-0 per teacher p.m. | 223-8- | 1118 | 2682 | 1788 | 684 | 57 |
| R e n t s .. | | 1700 | | | 12,000 | |
| Pay of peons and conductresses. * | | 297 | | | 9,120 | |
| Dearness allowance to peons and conductresses | | 1184 | | | 21,120 | |
| Books and slates(lump) | | - | | | 10,000 | |
| Construction of sheds(Lump) | | 6000 | | | 20,000 | |
| Equipment (Lump). | | 13200 | | | 3,400 | |

* In addition to the advance subsidies.

(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 7800 children. Of these, about 5200 will be admitted during 1947-48. Provision for educating them will have to be made roughly for 8 months as the Board may require an advance for working the scheme in addition to the provision for a year for educating all the 10,930 children admitted upto the end of 1946-47 in the 1945-46 and 1946-47 areas. The cost of educating the 2,890 children who may be admitted during 1947-48 in the 1945-46 and 1946-47 areas may be paid during 1948-49 while adjusting the advance that may be paid by Government during 1947-48 to maintain the stage reached upto the end of 1946-47, in all areas. Such a step will avoid overbudgetting. The cost of educating the 4400 children may be taken to be the same as the estimate based on which advance was sanctioned in G.O.No.1511-Edn., dated 3.8.1946. The annual cost of educating the 1300 children in the 1945-46 area and the 5200 children in the 1946-47 area is worked out in the statement under Revised Estimate for 1946-47.

*Annual progress increase:

| | | |
|---|---|---|
| 1945-46 area | .. | 1,330 |
| 1946-47 area. | .. | 1,560/- |
| | | 2,890/ |

(b) Midday Meals:-

(i) Revised Estimate for 1946-47:- The estimated expenditure for 1946-47 is Rs. 151401/- as per G.O.No.1511-Education dated 3.8.1946 for the 1945-46 area in respect of the stage reached on 31.3.1946. This may be taken as the Revised Estimate and adjustments made during 1947-48. 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-

(11) Budget Estimate for 1947-48:- During 1947-48 the Board is expected to feed about 6292 children the maximum fixed for the District in the 1945-46 area. There are no Labour schools in this area. The annual cost of feeding these children is Rs. 1,51,401/-. The maximum number fixed for the 1946-47 area is 2500. It is expected that the arrangements for starting the scheme will be completed and the scheme started early during 1947-48, if not during the current year itself. The annual cost of feeding these children will be Rs. 60,156/-. It is assumed that the Government will fix 2500 children, the number fixed for the current year, for the 1947-48 area also. Provision may roughly be made for 2500 pupils for 3 months and it works to Rs. 16,406/-. Thus the total estimate works to Rs. 2,27,963/- or Rs. 2,28,000/- 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. | DIRECTOR OF PUBLIC INSTRUCTION'S Revised Estimate Rs. | Budget Estimate. Rs. |
|---|---|---|
| Expenditure--Ordinary. | | |
| 1. Salary of teachers .. | 46,460/- | 1,00,280/- |
| 2. Dearness allowance to teachers. | 37,648/- | 80,704/- |
| 3. Pay of peons and conductresses. | 2,415 | 9,120/- |
| 4. Dearness allowance to peons & Conductresses. | 7,136 | 21,120/- |
| 5. Rent for school buildings. | 6,167 | 12,000/- |
| 6. Contingencies. .. | 3,530 | 7,566/- |
| 7. Books and slates... | 3,070/- | 10,000/- |
| Total .. | 1,06,426/- | 2,40,790 or 2,40,800/- |
| 8. Midday meals. | 1,51,401/- | 2,28,000/- |
| GRAND TOTAL -Ordinary | 2,57,827/- | 4,68,800/- |
| Expenditure - Capital. | | |
| 9. Construction of sheds. | 6,000/- | 20,000/- |
| 10. Equipment. | 13,200/- | 3,400/- |
| T O T A L .. | 19,200/- | 23,400/- |
| GRAND TOTAL - Ordinary and Capital .. | 2,77,027/- | 4,92,200/-. |

9 / 6 6d

(d) Details for the credit taken and the expenditure proposed called for in Government Memorandum No.75295 -B-2-46 dated 9.12.1946 received from the Special Officer are enclosed.

FOR DIRECTOR OF PUBLIC INSTRUCTION.

To

The Secretary to the Government of Madras,
Education and Public Health Department,
Fort St.George, M a d r a s.

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R.C.No.D-11-20919-47. Nellore District Board Office,
Dated 15-2-1947.

From

Sri Rao Bahadur S. Joseph Reddi,
Collector of Nellore and Special Officer,
District Board, N E L L O R E.

DIRECTOR OF PUBLIC INSTRUCTION
Roc 10 B8
21 FEB 1947
MADRAS

To

The Secretary to Government,
Educational and Public Health Department,
M A D R A S.

Through

THE DIRECTOR OF PUBLIC INSTRUCTION,

M A D R A S.

Sir,

Subject:--Budget--Budget Estimate 1947-1948 and Revised Budget Estimate for 1946-1947 of the Elementary Education Fund--Forwarded.

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I enclose herewith the revised budget estimate for 1946-47 and the Budget Estimate for 1947-1948 relating to the Elementary Education Fund of the Nellore District Board in the form prescribed together with the prescribed Summary and Statements.

2. Revised Estimate for 1946-1947:--

(a) Credit has been taken of Rs.3,29,830/- towards the Education tax at the rate of 14 pies in the rupee of Land Revenue which figure has been furnished by the Collector of Madras.

(b) The Original Budget Estimate for 1946-1947 was approved with a deficit of Rs.58,878/- after the payment of a special subsidy of 1.50 lakshs by the Government to meet a portion of the deficit. Vide Para 4 of G.O.Ms. No.1012, Edn., dated 21-5-1946. But the as the Elementary Education fund actually closed with a balance of Rs.1.30 lakhs on 31-3-1946 the Government directed in their Memorandum No.38965-B/2-46-4 Education, dated 7-10-1946 the refund of this Special Subsidy; and this amount is now shown as ~~regards~~ refunds in the Revised Estimate for 1946-1947.

(c) The payment of arrear dearness allowance to teachers and other servants in the Elementary Schools from 1-7-1944 to 31-12-1944 has been held over on account of the deficit in the Budget and Government were also addressed in this office R.C.No. D-6-12593-46 dated 31-10-1946 for permission for the utilization of Rs.60,000/- required for the payment of this item from out of the sum of Rs.1,21,860/- ordered to be refunded for which no orders have yet been received. It has now been possible to provide this sum in the Revised Estimate as credit has been taken of a sum of Rs.24,430/- as arrear toll compensation grant which has to be adjusted from the general funds and as the amount under education tax has increased by nearly Rs.7,000/- and further as there has been an opening balance on 1-4-1946 without a minus balance. Government may be pleased to issue immediate orders for the payment of this arrear dearness allowance to the staffs in the Elementary Education Schools before 31-3-1947.

3. Budget Estimate for 1947-1948:--

(a) A sum of Rs.3,43,180/- for staffs in Elementary Schools (Masters and other servants) has been provided towards the payment of the dearness allowance for which the Government have been granting a Special Subsidy from year to year. Credit is not taken for which this subsidy in the Budget Estimate on account of which the budget now closes with a deficit of Rs.96,250/-

P.T.O.

(b) With reference to the suggestion of the Director of Public Instruction on the previous estimates, an amount of Rs.5,000/- is provided under Travelling allowance for payment of ~~Travelling~~ Travelling Allowance to Elementary Teachers who, when transferred, are paid Travelling Allowance as per Madras Travelling Allowance Rules.

(c) A provision of Rs.3,000/- has been made under "House Rents" for the opening of ten new schools and for improving the accommodation of the existing schools.

(d) Provision has been made for the conversion of 12 posts of Part-time Prevocational Instructors into full time ones, as it hasnot been found possible to find part-time men who are willing to serve on the salary of Rs.10/- without any dearness allowance.

(e) An amount of Rs.8,700/- is provided towards repairs to school buildings and this provision includes the amount required for repairs to rent-free buildings also. In addition, an amount of Rs.11,300/- is provided under "Capital Expenditure--Land and Buildings" towards urgent improvements to the existing Board School buildings as per the proposals of the Engineering Department.

4. Compulsory Elementary Education has been extended in 29 additional centres in 1946-1947 with effect from 7-10-1946 as ordered in G.O.No.Ms.1701, Education, 3-9-1946. An amount of Rs.4,90,860/- is provided under expenditure under the compulsion scheme in respect of the 29 centres of this year and the 17 centres of the previous year. The same amount is shown as receipts also as the entire cost of the Scheme is to be subsidised by the Government. Statement I, II and III appended under the scheme and the explanatory notes give full details of the several items of expenditure under the scheme.

5. Government are requested to meet the entire budget deficit of Rs.96,250/- by granting a Special Subsidy as in previous years as the deficit is entirely due to the payment of dearness allowance to teachers etc.,

6. A copy of the resolution sanctioning the Revised Estimate for 1946-1947 and Budget Estimate for 1947-1948 by the Special Officer, District Board, Nellre is also appended herewith.

for W. Ramanayya

Collector of Nellore and Special Officer,
Nellore District Board, Nellore.

Pvn.17/2/47.

Copy to the Divisional Inspector of Schools, Ananthapur.
" " the District Educational Officer, Nellore.

8d 1/3/8

Copy of Resolution No.302 dated 15-2-1947 of the Special Officer, District Board, Nellore.

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302. Read for approval the Revised budget for 1946-1947 and Budget Estimate for 1947-1948 of the Nellore District Board Elementary Education Funds.

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APPROVED.

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9

REVISED ESTIMATE OF THE ELEMENTARY EDUCATION FUND OF THE NELLORE DISTRICT BOARD FOR 1946-1947.

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SUMMARY.

| Details. | Opening Balance. | Receipts. | Expenditure. | Closing Balance. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| ORDINARY. | 1,31,210 | 10,45,920 | 11,70,740 | 6,390 |
| CAPITAL. | -- | 31,550 | 31,550 | -- |
| TOTAL. | 1,31,210 | 10,77,470 | ~~1,80,22,250~~ 12,02,290 | 6,390 |

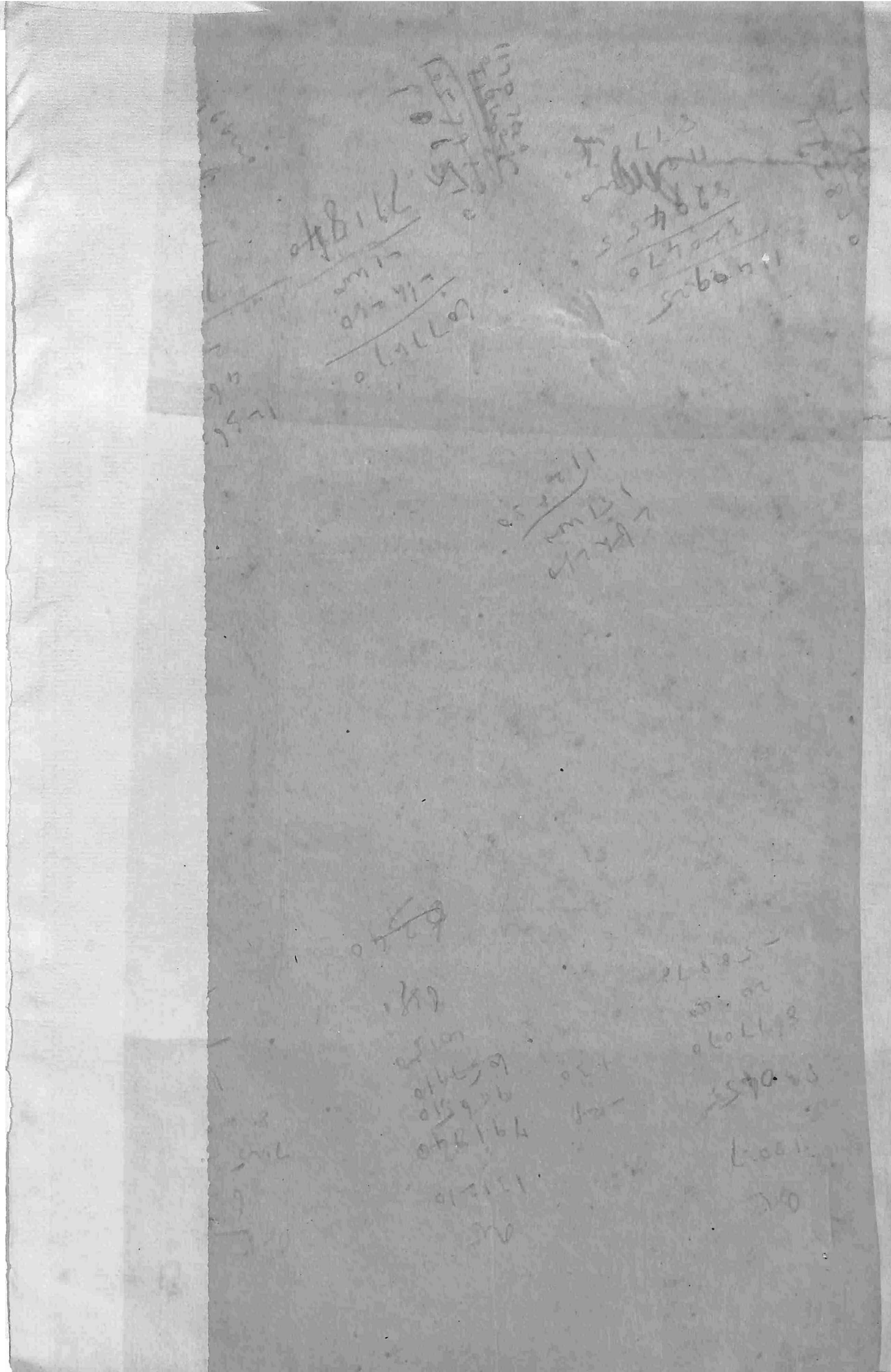
BUDGET ESTIMATE OF THE ELEMENTARY EDUCATION FUND OF THE NELLORE DISTRICT BOARD FOR 1947-1948.

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| Details. | Opening Balance. | Receipts. | Expenditure. | Closing Balance. |
|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. |
| ORDINARY. | 6,390 | 11,94,000 | 12,96,640 | - 96,250 |
| CAPITAL. | -- | 42,200 | 42,200 | -- |
| TOTAL. | 6,390 | ~~12,23,~~ 12,36,200 | 13,38,840 | - 96,250 |

Pvn.17/2/47.

Special Officer,
District Board, Nellore.



BUDGET ESTIMATE FOR 1947-1948. -- ELEMENTARY EDUCATION FUND. KELLOGS DISTRICT BOARD.

| Head of Account. | Budget estimate for 46-47. | Revised estimate for 1946-1947 | Budget estimate for 1947-1948. | Actuals xxxx for 1945-46. | Actuals from April to September 1945. | Actuals from April to September 1946. | Actuals from April to October. | Explanation for variations. |
|---|---|---|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| RECEIPTS--ORDINARY. | | | | | | | | |
| Opening Balance. | -19860 | 131210 | 6390 | 70756 | 70756 | 131212 | | |
| (1) Education Tax. | 323000 | 329830 | 336450 | 362314 | 83914 | 150180 | | |
| (7) Other Receipts. | 3500 | 3500 | 3500 | 3347 | 2531 | 1671 | | |
| (8) Government Grant-- | | | | | | | | |
| Towards deficit balance. | | 150000 | | | | | | |
| (i) Under section 37 of the Elementary Education Act-- | | | | | | | | |
| Current. | 90980 | 90980 | 100000 | 90975 | 92850 | 205350 | | |
| (ii) Under proviso to section 37 of the Elementary Education act. Govt. grant towards payment of Dearness allowance. | 185720 | 185720 | 185720 | 256993 | | | | |
| | | | | 102000 | | | | |
| 9. (b) For other purposes. | 60670 | 60670 | 60670 | 60670 | | | | |
| 10. Investment realized arrear Toll compensation grant. | | 24430 | | | | 11830 | | |
| 11. Advances recovered | 200 | 70000 | 60000 | 14697 | | 1431 | | |
| Deduct--Refunds. | | 123290 | 1000 | 18 | | | | |
| Deduct--Amount transferred to Capital. | 20800 | 10150 | 18800 | 18731 | -63 | 1419 | | |
| Add total receipts under compulsion scheme. | | 261230 | 467460 | | | | | |
| Total. | 643770 | 1045920 | 1194900 | 872187 | 179358 | 366181 | | |
| RECEIPTS--CAPITAL. | | | | | | | | |
| 6. Add--Amount transferred from Ordinary. | 20800 | 10150 | 18800 | 18731 | -63 | 1419 | | |
| Add total receipts under compulsion scheme. | 284750 | 21400 | 23400 | | | | | |
| Total. | | 31550 | 42200 | 18731 | -63 | 1419 | | |
| Total, Ordinary and Capital. | 948820 | 1077470 | 1236200 | 890918 | 179295 | 367700 | | |
| Grand total, including opening balance. | 928960 | 1208680 | 1242590 | 961674 | 250051 | 498912 | | |

## STATEMENT. NO. I.

1. The No. of schools on the date of submission of the Budget for 1947-1948.

No. of Schools having the Highest standard.

| 8th. | 7th. | 6th. | 5th. | 4th. | 3rd. | 2nd. | 1st. | Total. |
|---|---|---|---|---|---|---|---|---|
| Compulsion | | | 2 | 3 | 4 | 2 | 1 | 12 |
| 30 | 3 | 1 | 445 | 6 | 2 | 3 | 5 | 495 |

2. No. of Schools proposed to be opened. Ten.

3. Total No. of teachers employed in all schools under the management of the local Body on the date of submission of the Budget, the scales of Pay in force and the No. of teachers in each scale.

| | Scale of pay. | No. of Teachers. |
|---|---|---|
| Old Lower Grade for Women. | 20-1/2--25. | 33 |
| New Lower Grade. | 15-1/2-20 | 145 |
| Old Higher Grade for women. | 25-1/2-29-2/2-35 | 11 |
| New Higher Grade. | 20-1/2-24-2/2-30 | 1287 |
| Old Secondary Grade for women. | 30-2/2-50 | 2 |
| New Secondary Grade | 25-2/2-45 | 157 |
| Exempted. | 20 Fixed. | 4 |
| " | 15 Fixed. | 10 |
| Part-time Instructors in Manual Sections. | 10 Fixed. | 9 |

N.B-:-- Full time prevocational Instructors and Music Teachers are shown under the several scales.

4. No. of teachers proposed to be employed in.

(1) Existing Scales.

(a) Thirty teachers on Higher Grade scale of pay 20-1/2-24-2/2-30

(b) Ten do. Secondary do. 25--2/2--45

(c) Twenty teachers of Secondary grade scale of Pay 25-2/2-45 by conversion of Higher Grade posts into Secondary grade ones.

(2) Schools to be newly opened during the ensuing year and the scale of pay. ten teachers on Higher grade scale of pay 20--1/2--24--2/2--30

5. If the pay of the existing teachers is proposed to be revised the total No. of teachers whose pay will be affected showing the present and proposed scales of pay and the existing Provision. Nil.

12d

12

# SUBSIDIARY BUDGET ESTIMATE FOR 1947-1948 ELEMENTARY EDUCATION FUND, NELLORE DISTRICT BOARD (COMPULSORY SCHEME)

| Head of Account. | Budget Estimate for. | Revised Estimate for. | Estimated deficit or excess for | Budget estimate for 1947-48. | Actuals for | Actuals from April to October | Actuals from April to October | Explanation for Variations. |
|---|---|---|---|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| RECEIPTS-ORDINARY. | | | | | | | | |
| 8. Government grant— | | | | | | | | |
| (i) Under section 37 of the Elementary Education Act— | | | | | | | | |
| do. for Compulsory Ely-Education. | | | | 195540 | | | | |
| Government grant for Midday meals. | | | | 271920 | | | | |
| | | | Total. | 467460 | | | | |
| Receipts--Capital. | | | | | | | | |
| 1. Government grants— | | | | | | | | |
| (Compulsory Elementary Education) | | | | 23400 | | | | |
| Total ordinary and capital | | | | 490860 | | | | |
| EXPENDITURE--ORDINARY. | | | | | | | | |
| 1 Masters | | | | 75450 | | | | |
| Dearness allowance. | | | | 57600 | | | | |
| Clerks and Servants. | | | | 5579 | | | | |
| Dearness allowance. | | | | ~~5700~~ | | | | |
| Education tax--Collection charges. | | | | 6360 | | | | |
| 2. Contingencies and quipment:— | | | | | | | | |
| House Rent. | | | | 12000 | | | | |
| Other Items. | | | | 2520 | | | | |
| Dearness allowance to conductresses. | | | | 15360 | | | | |
| Midday meals. | | | | 271920 | | | | |
| | | | | 467460 | | | | |
| EXPENDITURE--CAPITAL. | | | | | | | | |
| 1. Lands and buildings. | | | | 20000/- | | | | |
| 2. Equipment:— | | | | | | | | |
| Furniture and apparatus. | | | | | | | | |
| | | | Total | 234[illegible] | | | | |

218940

40560
41220
7560

Statement showing Taluk-war existing recurring expenditure excluding non-recurring items of expenditure on account of the Board Elementary schools budgetted for 1947-1948.

| S.No. | Name of the Taluk. | No of Schools. | Nof of teachers. Rs.40/- and above. | Nof of teachers. Rs.39/- and below. | Masters Salaries and allowances. | Clerks and servants. | House Rents. | Other Items. | No. of conductresses | Peons. | Part time pre-vocational Instructors. | Total. | Remarks |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 1. | Atmakur. | 59 +2 | -- | 162 | 42,580 | -- | 2,400 | 2,760 | 13 | -- | 4 | 47,740 | |
| 2. | Darsi. | 32 +1 | -- | 90 | 25,740 | -- | 1,740 | 1,700 | 3 | -- | 4 | 29,180 | |
| 3. | Gudur, | 29 +2 | -- | 85 | 22,760 | -- | 1,310 | 1,400 | 5 | -- | 2 | 25,470 | |
| 4. | Kandukur. | 51 | 1 | 135 | 39,600 | -- | 2,300 | 2,560 | 8 | -- | -- | 44,460 | |
| 5. | Kanigiri. | 40 +1 | 1 | 113 | 29,830 | 300 | 1,590 | 1,400 | — | 2 | -- | 33,120 | |
| 6. | Kavali. | 36 | 3 | 94 | 26,730 | -- | 1,710 | 1,830 | 5 | -- | -- | 30,270 | |
| 7. | Kovur. | 49 +1 | 2 | 166 | 47,070 | 150 | 3,200 | 4,400 | 22 | 1 | -- | 54,820 | |
| 8. | Nellore | 58 | -- | 169 | 44,530 | -- | 3,960 | 2,520 | 12 | -- | 2 | 51,010 | |
| 9. | Podili. | 24 | 3 | 60 | 17,300 | -- | 1,100 | 1020 | 3 | -- | -- | 19,420 | |
| 10. | Rapur. | 30 +2 | -- | 66 | 16,750 | -- | 1,140 | 1,060 | 1 | -- | -- | 18,950 | |
| 11. | Sulurpet. | 21 | -- | 60 | 16,230 | 150 | 1,210 | 930 | 6 | 1 | -- | 18,520 | |
| 12. | Udayagiri. | 43 +3 | -- | 111 | 29,870 | -- | 1,960 | 1,440 | 7 | -- | 1 | 33,270 | |
| 13. | Venkatagiri. | 23 | -- | 70 | 19,660 | 150 | 1,210 | 1,050 | 3 | 1 | -- | 22,070 | |
| | | 495 +12 | | | | | | | | | | | |
| | Total. | 507 | 10 | 1,381 | 3,78,650 | 750 | 24,830 | 24,070 | 88 | 5 | 9 | 4,28,300 | |

Plus figures indicated in separate schools opened during current year.

14-d

Details and Explanations for variations in the Budget and Revised Budget for 1946-1947.

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RECEIPTS-ORDINARY.

14

| | | Rs. |
|---|---|---|
| 1. Education Tax:-- | | |
| The figure intimated by the Collector of Nellore for the revised budget estimate is adopted at the enhanced rate of 14 pies in the rupee of Land Revenue i.e., 58⅓% of Land cess is adopted. | | 3,29,830 |
| 6. Other Receipts. | | |
| Such as sale of unserviceable articles recovery of house rents, sale proceeds of dead and wind fallen trees and of the prevocational products in the Board/Elementary schools and other miscellaneous receipts. (Higher) | | 3,500 |
| 7. Government Grants. | | |
| (i) Under section 37 of the Elementary Education Act Vide G.O.No.~~1050~~ 1053, Education and Public Health dated 13-7-1945. | | 90,980 |
| (ii) Under proviso to section to section 37 of the Elementary Education Act G.O.No.783, Education and Public Health dated 10-4-1946 and 792 Edn., and Public Health dated 11-4-1946 Vide deatails below:-- | | |
| G.O.No.792, Edun. and P.H. d/11-4-46 = 48,079 | | 1,85,720 |
| G.O.No.783, Edn. and P.H. d/10-4-46 = 1,37,637 | | |
| | 1,85,716 or 1,85,720 | |

Compulsion:--

| | | | |
|---|---|---|---|
| Government grant as per G.O.No.1511 Edn., and Public Health ~~dated~~ 3-8-46 (excluding midday meal) | | 75,310 | |
| Add amount of Grant due ~~from~~ for Government for the following items of Expenditure for new centres in 1946-1947 for which equivalent grant is to be claimed. | | | |
| (a) Pay of teachers | 11,120 | | |
| (b) Wages and Capitation allowance of conductresses. | 297 | | |
| (c) Dearness allowance for teachers. | 8,874 | | |
| (d) do. for conductresses: | 1,184 | | |
| (e) contingencies at ~~Rs.1-8-0~~ Rs.1-8-0 per teacher. | 864 | | |
| (f) ~~Rates~~ Rents for school buildings. | 1,700 | | |
| | 24,039 | 24,039 | |
| | | 99,349 or | 99,350/- |

P.T.O.

Midday Meal.

| | | |
|---|---|---|
| Government grant for midday meals for old centres as per G.O.No.quoted above. | 1,51,401 | |
| Government grant to be claimed for expenditure on midday meal in new centres. | 8,192 | |
| Arrear Government grant for 1945-1946 for midday meal etc., adjusted as per G.O.No.1504, Education and Public Health dated 2-8-1946. | 5,287 | |
| | 1,64,880 | 1,64,880/- |

Ordinary Funds:--

| | |
|---|---|
| Government grant sanctioned in G.O.No.Ms.1012, Education dated 21-5-1946 for meeting the deficit balance. | 1,50,000/- |

Contribution ~~for~~ from General account.

| | |
|---|---|
| Vide G.O.No.2099, Edn. and Public Health d/2-10-36 | 60,670/- |

Arrear Toll Compensation.

| | | | |
|---|---|---|---|
| G.O.No.1012 dated 21-5-46 (Education) | (1) | 6390 | |
| G.O.No.615, L.A. dated 28-3-1946 | (2) | 18040 | |
| | | 24430 | 24,430/- |

Receipts-Capital.

| | |
|---|---|
| Add amount transferred from ordinary. The amount of Expenditure likely to be incurred with reference to the proposals received ~~for~~ from the Divisional Engineer's in respect of school buildings is provided. | 10,150/- |

Receipts-Capital.

COMPULSORY:--

| | | |
|---|---|---|
| Government grant to be claimed for (1) Supply of Slates and Slate pencils. | 2,200 | |
| (2) Equipment such as furniture to teachers. | 13,200 | |
| (3) Construction of sheds. | 6,000 | |
| | 21,400 | 21,400/- |

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DETAILS AND EXPLANATIONS FOR VARIATIONS IN THE BUDGET AND REVISED BUDGET ESTIMATE FOR 1946-1947.

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EXPENDITURE--ORDINARY.

1. Staff:--

Salaries and allowances.

(a) District Board Educational Officer, Nellore.

| | | |
|---|---|---|
| Expenditure upto half-year ending September 1946. | 1073-14-0 | |
| Probable expenditure for the other half year. | 1110-0-0 | |
| Interim Relief sanctioned. | 28-0-0 | |
| Bonus sanctioned. | 150-0-0 | |
| | 2361-14-0 | |
| Incremental pay to be drawn. | 19-0-0 | |
| | 2380-14-0 | |
| | or | 2,380-0-0 |

(b) War allowance:-expenditure upto half year ending September 1946. 171-12-0

Probable expenditure for the remaining year. 198-0-0

369-12-0 or 370-0-0

(c) Contribution to pension and leave allowance.

| | | |
|---|---|---|
| Expenditure upto September 1946. | 333-12-0 | |
| Probable Expenditure for the remaining year. | 333-12-0 | |
| | 667-8-0 or | 670-0-0 |

Travelling allowance and contingencies. 300-0-0

Masters:--(1) Salaries:--Details of Expenditure are given below:--

| | | |
|---|---|---|
| Expenditure upto the end of September including masters' salary under compulsion scheme. | | 1,97,095-3-0 |
| Amount of Expenditure anticipated for the remaining part of the year including masters' salary under compulsion scheme (Ordinary 189448-0-0 + compulsion 29,000-0-0) | | 2,18,448-0-0 |
| | | 4,15,543-3-0 |
| | | or |
| | | 4,15,540-0-0 |

(2) Dearness allowance:--

| | | |
|---|---|---|
| Expenditure upto September 1946 including Dearness allowance of masters' under compulsion scheme. | 1,44,624-15-0 | |
| Dearness allowance of masters excluding compulsion for the remaining part of the year. | 1,16,856-0-0 | |
| Arrear Dearness allowance of masters for the period from 1-7-1944 to 31-12-1944 sanctioned in District Board Resolution No.308 (2) dated 25-10-1946. | 60,000-0-0 | |
| D.A. of masters under compulsion scheme for next 6 months. | 22,600-0-0 | |
| Leave allowancesof masters ... | 9,670-0-0 | |
| | 3,53,750-15-0 | or 3,53,760-0-0 |

p.t.o.

Clerks and servants.

| | | |
|---|---|---|
| Expenditure upto September 1946. | 195-0-0 | |
| 1 Upper Division Clerk for 7 months at 63 x 7 | 441-0-0 | |
| 1 Superintendent for 5 months 91-4-0 x 5 | 446-0-0 | |
| Lower Division Clerks. 10 x 12 x 41-10-8 = | 5000-0-0 | |
| 1 attender -- 24-14-0 x 12 = | 298-0-0 | |
| L.A. 1/8 of Salary. | 840-0-0 | |
| Provident Fund 1/6 of salary. | 420-0-0 | |
| 5 Peons for 6 months at Rs.12/- each. | 360-0-0 | |
| | 8020-0-0 | |

Compulsion:--

| | | |
|---|---|---|
| 1 Upper Division Clerk. | 1310-0-0 | |
| 1 Lower Division Clerk. | | |
| 1 Attender. | 9330-0-0 | 9,330/- |

Dearness allowance.

| | | |
|---|---|---|
| Ordinary. | 1000-0-0 | |
| Compulsion. | 600-0-0 | |
| | 1600-0-0 | 1,600/- |

Contribution to Provident Fund:--

Anticipated expenditure is provided. 20,000/-

Travelling allowance of Masters.

Provision is made as per Madras Travelling Allowance Rules. 800/-

Contingencies and Equipment-

House Rent.

| | | |
|---|---|---|
| Expenditure upto September 1946 including compulsion. | 14,000-0-0 | |
| anticipated expenditure for the remaining 6 months. | 14000/- | |
| Compulsion:-- | | |
| Probable Expenditure towards house rent for new centres. | 1,700-0-0 | |
| | 29,700-0-0 | 29,700/- |

Other Items:--

| | | |
|---|---|---|
| Expenditure upto the end of September 1946 including expenditure under compulsion. | 40,130-0-0 | |
| Provision made for the supply of yarn and cotton for the supply of Prevocation classes in Board Higher Elementary Schools. | 13,000-0-0 | |
| Provision made for the repairing charges of the time pieces. | 200-0-0 | |
| | 100-0-0 | |
| Amount to be met from the Permanent advance. | | |
| Probable expenditure for next 6 months. | 19,570-0-0 | |

P.t.o.

Compulsion:--

| | | |
|---|---|---|
| Provision made for the payment of contingencies at Rs.1-8-0 for teacher. | 2,200-0-0 | |
| Provision made of Printing, Money-Order-Commission, Stationery and Postage. | 4,000-0-0 | |
| Provision is made for wages of conductresses. | 1,830-0-0 | |
| | 81,030-0-0 | 81,030/- |

Dearness Allowance:--

| | | |
|---|---|---|
| Expenditure up to September 1946 including compulsion. | 5,340 | |
| Probable expenditure including compulsion for next 6 months. | 5,660 | |
| | 11,000 | 11,000/- |

Equipment:--

Furniture and Apparatus.

Provision made for bare necessaries such as replacement of and repairs to the unserviceable articles of furniture and for the supply of apparatus and Equipment. 6,000/-

Library Books and Maps.

Provision is made for the supply of Books and Maps. 2,000/-

Other Items:--

Provision is made for expenditure on postage for the use of the Elementary Education Section. 2,000/-

4. Repairs to Buildings:--

This includes repairs to Rent free buildings and the proposals received from the Divisional Engineer are adopted. 12,860/-

Compulsion:--

Provision is made for midday meal as per G.O.No.15El, Education and Public Health dated 3-8-1946. 1,51,400/-

EXPENDITURE-CAPITAL.

1. Lands and Buildings:--

Provision made for constructing new Buildings as per proposals received from the Divisional Engineers. 10,150

COMPULSION:--

Provision is made for constructing 6 sheds for 6 months. 6,000

| | | |
|---|---|---|
| | 16,150 | 16,150/- |

2. Equipment:--

Furniture and apparatus.

Provision is made for the supply of 132 teachers at Rs.100/- per teacher 13,200

Supply of slates and slate pencils. 2,200

| | | |
|---|---|---|
| | 15,400 | 15,400/- |

GENERAL REMARKS:--For the Revised Estimate for 1946-1947.

I. Development.

1. The Board has been persistantly tackling the question of removing the uneconomic schools by ruthlessly ordering their closure as and when recommended by the departmental authorities. The Board has been endeavouring to improve the single-teacher schools into plural ones. Out of 40 single teacher schools at the time of the submission of the Budget for 1946-1947, seven schools have been developed into plural teacher schools and six new schools with single teachers have been opened in addition to one single teachers opened under the compulsion scheme during 1946-1947. It may be observed that no plural teacher school has dwindled into a single teacher one during the year. (Vide statement enclosed.) Thus, the total number of single teachers schools at the time of the submission of the budget for 1947-1948 is 39 + 1 . The board has given effect to the creation of six additional secondary grade posts in six higher elementary schools having ten or more sections in pursuance of the proceedings R.C.No.576-8-46 dated 7-4-1946 of the Director of Public Instruction, Madras.

2. A sum of Rs.60,000/- has been provided in the Revised Estimate for 1946-47 towards payment of arrears of dearness allowance to teachers from 1-7-1944 to 31-12-1944 as ordered in G.O.No.1552, L.A., dated 19-9-1946.

3. Travelling allowance to the teachers in the elementary schools is being paid in accordance with the Madras Travelling Allowance Rules as advised by the Director of Public Instruction Madras, in his letter R.P.No.10-B-3-44-45 dated 30-1-1945 and communicated with G.O.No.Mis.848, Education and Public Health dated 5-6-1945 and sanctioned by the Board in its resolution No. 121 dated 9-1-1946 and approved by the Government in their Order Mis.No.1012, Education and Public Health dated 21-5-1946,

4. Provision for the refund of a sum of Rs.1,21,860 has been made in the revised estimate for 1946-47 as ordered by the Government in their Memorandum No.38965-B-2-46-4 Education, dated 7-10-1946.

II. Accommodation:--

5. Steps have been taken to improve as far as possible the accommodation in the schools where inadequacy is brought to the notice of the Management by the Departmental Authorities. The paucity and high cost of material have, however, retarded the progress of repair work in several localities.

III. Equipment and Libraby books:--

6. Steps are being taken to supply furniture etc., to the schools to the full extent of the provision made in the original budget.

EXPENDITURE--ORDINARY.

1. Staff:--

Salaries and Allowances.

District Board Educational Officer, Nellore.

As per G.O.No.Ms.319, Education and Public Health dated 6-3-1945.

| | | | |
|---|---|---|---|
| (a) His pay at Rs.170/- permensem for 10 months. | = 170 x 10 = | 1700 | |
| (b) His pay at Rs.180/- p.m., for 2 months. | =180 x 2 = | 360 | |
| (c) His additional pay at Rs.25/- per month for 12 months. | 25 x 12 = | 300 | |
| (d) Interim Relief for 12 months at Rs.4/- p.m. 12 x 4 = 48 or 50. | | 50 | |
| | Total. Rs. | 2410 | 2410 |

Contribution for Pension and Leave allowance.

| | | |
|---|---|---|
| District Board Educational Officer's leave allowance for 10 months. on Rs.195/- (170 + 25) at 12½% | 243-12-0 | |
| do. for 2 months on Rs.205/- (180 + 25) at 12½% | 51-4-0 | |
| Pensionary contribution at Rs.32-8-0 per mensem for 12 months. | 390-0-0 | |
| | 685-0-0 | or 690/- |

War Allowance.

| | | |
|---|---|---|
| War allowance for 10 months at 17½% = | 341-4-0 | |
| do. for 2 months. at 17½% = | 71-12-0 | |
| | 413-0-0 | or 420/- |

Travelling allowance and contingencies. 600/-

Masters:--

1. Salaries:--

| | | |
|---|---|---|
| (1) Salaries for the existing teachers after making provision for increments and other arrears of pay and also for payment of leave allowances at 2½%. | 3,71,410 | |
| (2) Provision is made for 40 additional teachers (30 as additions to existing staff and ten for ten new schools including leave allowances. 40 x 20 x 12 = 9,600 | | |
| Leave Allowance. 240 | | |
| 9,840/- | 9,840 | |
| | 3,81,250 | |
| (3) Provision is made for ~~concession~~ Conversion of 20 higher grade posts into secondary grade posts (only difference of pay is shown) 20 x 5 x 12=1200 | | |
| Leave Allowance. 30 | | |
| 1230 | 1,230 | |
| (4) Provision is made for 10 additional secondary grade posts in the Board Higher Elementary schools 10 x 25 x 12 = 3000 | 3,000 | |

P.t.o.

(5) Provision is made for conversion of 7 posts of part-time Prevocational Instructor posts into full time ones (only difference in pay is shown) 7 x 5 x 12 — 420

(6) Provision for gratuities. — 580

3,86,480

Compulsory.

Salaries for the existing teachers i.e., 263 appointed in the existing schools under compulsion and leave allowance. — 66,370

Provision is made for 27 additional teachers on Higher Grade 27 x 20 x 12. — 6,480

Provision is made for conversion of 10 Headmaster's places into Secondary grade posts (difference of pay is shown) 10 x 5 x 12. — 600

Total. Rs. 4,59,930 — 4,59,930

Dearness Allowance:--

Provision for the payment of dearness allowance as per G.O.No.1173, (P) L.A. dated 28-5-45.

(a) Teachers drawing Rs.40/- and above at Rs.18/- per mensem for 10 teachers. 10 x 18 x 12 = 2,160

(b) Teachers drawing Rs.39 and below at Rs.16/- per mensem for 1368 teachers. 1368 x 16 x 12=2,62,660

(c) For 10 additional Secondary grade teachers at Rs.16/- per mensem. 10 x 16 x 12 = 1,920

(d) For 7 posts of Part-time Prevocational Instructors proposed to be convertedinto full time ones at Rs.16/- per mensem 7x16x12= 1,340

2,68,080

Compulsion:--

Provision is made for 300 teachers 300x16x12= 57,600

3,25,680 — 3,25,680

Clerks and Servants:--

Salaries:--

Pay, Leave allowance and Provident Fund contributions on behalf of 11 Lower Division clerks one superintendent and one attender as per deatils hereunder:--

| | |
|---|---|
| (a) 11 Lower Division Clerks 11 x 41-10-8 x 12= | 5,500-0-0 |
| (b) 1 Superintendent at Rs.91-4-0 x 12= | 1,100-0-0 |
| (c) 1 attender 24-14-0 x 12= | 298-8-0 |
| (d) Leave allowances at 1/8 = | 850-0-0 |
| (e) Provident Fund 1/16 = | 410-8-0 |
| | 8,159-0-0 |

Peons in Schools:--

Provision is made for the exisitng 5 peons in the Board Higher Elementary Schools= 3 x 12 x 12= 720

Provision is made for 3 addition Peons= do. = 430

Compulsory:--

| | | | |
|---|---|---|---|
| One Upper Division Clerk. | 55 x 12 = | 660 | |
| One Lower Division Clerk. | 30 x 12 = | 360 | |
| One attender. | 19 x 12 = | 228 | |
| | | 1248 or | 1,250 |
| | | | 10,559 or 10,560/- |

Provision is made for the employment of 30 peons in Higher Elementary Schools. 30 x 12 x 2= 4,320/-

Dearness Allowace:--

Provision is made for 5 exisiting peons in the Board Higher Elementary Schools= 5 x 16 x 12= 960

Additional Peons proposed in 3 schools. 3 x 16 x 12= 576 or 580

Compulsion:--

Provision made for the ministerial staff. (18 + 16 + 16) x 12 — 600

Total. — 2140 — 2,140/-

Provision is made for payment of dearness allowance to 30 peons to be appointed in the Higher Elementary schools. 30 x 16 x 12 = 5.760/-

Contribution to Provident Fund.

Anticipated expenditure is provided. — 20,000/-

Travelliwng allowance:--

Anticipated expenditure for teachers under Madras Travelling Allowance Rules. — 3,000/-

2. CONTINGENCIES AND EQUIPMENT:--

Contingencies:--

House Rent.

Provision is made for payment of house rent to the existing buildings. — 27,310

Provision for accommodatin for new schools that may be opened in the year and additional accommodation for existing schools. — 3,000

Compulsory:--

Provision is made for the existing schools, and for the new schools started and to be started. — 12,000

Total. — 42,310 — 42,310/-

Other Items:--

Provision is made for 10 conductresses at Rs.5/ each (2.8.0 + 2-8-0 ) for 12 months. — 600

P.T.O.

| | | |
|---|---|---|
| Money Order Commission. | | 3,000 |
| Provision is made for lace making articles and embroidery to the 3 Board Higher Elementary schools. | | 300 |
| Provision is made for supply of yar and cotton to the Prevocational Classes in the Higher Elementary Schools. | | 10,000 |
| Provision for enhancement of sweepers' wages as per necessities that may arise. | | 700 |
| L.S. Provision is made for repairing charges to the time pieces in the schools. | | 300 |
| L.S. Provision is made for the supply of slates and Slate pencils to the poor pupils. | | 1,000 |
| L.S. Provision is made for the supply of science articles for 5 Board Higher Elementary schools. | | 750 |
| L.S. Provision for the purchase of equipment for paper making as advised by the Divisional Inspector of Schools and approved by the Board. | | 500 |
| Provision is made for the payment of sweepers' wages, contingencies, pay and capitation allowance to conductresses, dearness allowance to conductresses and other recurring charges. | | 24,070 |
| | | 41,220 |

Compulsion:--

| | | |
|---|---|---|
| Provision is made for the payment of fixed contingences at Rs.1-8-0 per month per teacher for 300 teachers. | | 5,400 |
| Provision is made for the supply of books at the rate of Re.1/- per pupil enrolled, the No. of pupils to be enrolled being about 10,000. | | 10,000 |
| Provision is made for the payment of pay and capitation allowance at Rs.5/- p.m. per conductress for the existing 61 conductresses and also for 19 more to be appointed. | | 4,800 |
| Provision is made for the following:-- | | |
| Printing | 1,500 | |
| Stationery. | 1,500 | |
| Postage. | 1,500 | |
| Money order Commission. | 500 | |
| | 5,000 | |
| | 5,000 | |
| | 66,420 | 66,420/- |

Compulsory:--

| | | |
|---|---|---|
| Provision is made for the payment of dearness allowance for the 61 existing conductresses and 19 more to be appointed. | 15,360/- | 15,360/- |

P.t.o

Equipment:--

Furniture and apparatus.

| | |
|---|---|
| Provision is made for repairs to the existing furniture. | 500 |

Library Books and Maps.

| | |
|---|---|
| Provision is made for the supply of text books and Maps to Board Schools. | 4,000 |

Other Items.

| | |
|---|---|
| Provision is made towards cost of postage for expenditure in Elementary Education section. | 2,000 |

Repairs to Buildings.

| | |
|---|---|
| This includes repairs to the rent free buildingsalso. The proposals received from the Divisional Engineers are adopted. | 8,700 |

Compulsory.

| | |
|---|---|
| Midday meal:- Provision is made for midday meal for 6,300 pupils in old centres and 5,000 pupils in new centres at the rate of Re.0-1-9 per head for 220 days in the year. | 2,71,920 |

Expenditure--Capital.

Lands and Buildings.

| | | |
|---|---|---|
| As per proposals received form the Divisional Engineers These are urgent necessities, as they are improvements to existing buildings. | | 11,300 |
| Compulsion:-- | | |
| Provision is made for constructing 20 sheds for 20 schools at Rs.1,000/- per shed. | 20,000 | |
| | 31,300 | 31,300/- |

2. Equipment:--

(1) Furniture and apparatus.

| | | |
|---|---|---|
| Provision is made for the supply of new furniture to the schools. | 7,500 | |
| Compulsion. | | |
| Provision is made for the supply of furniture to 34 teachers at Rs.100/- per teacher. | 3,400 | |
| | 10,900 | 10,900/- |

22 22d

52.

153291/53. **CALL FOR RECORDS.**

N 6711 MADRAS RECORD OFFICE. 195 . Urgent / Special

Date 16/11/53. Hours. Minutes

From H. E and L A (E) Dept.

Records called for C. No. 59488 E I of 1953.

| Department. | Number. | Date. | Subject. |
|---|---|---|---|
| 1) Education | 1484 | 5.6.49 | } (2) |
| ) —Do— | 1467 | 8.7.47 | |

P.T.O

Endt. No: 15329 D1/53

M.R.O. Egmor,
dated. 17.11.53

Item (2) The G.O. is furnished.
Kindly acknowledge receipt.

Item (1). No.& date do not agree.
The correct No, date and subject matter of the G.O
required may Kindly be given.

Telephone Clerk's Initials

M. Nalenam
for Asst. curator.
17-11-53.

To
16/11/53.

To

The Supdt.,
H.E and L.A (E.I) Dept.

23d

EXPLANATORY MEMO FOR THE BUDGET ESTIMATE FOR 1947-1948 COMPULSORY ELEMENTARY EDUCATION ACCOUNT OF NELLORE DISTRICT BOARD.

OPENING BALANCE. NIL.

RECEIPTS ORDINARY.

| | | |
|---|---|---|
| (1) Provision is made for Government grant for the entire expenditure that will be incurred on the scheme during 1947-1948 for the centres of 1945-1946 and 1946-1947. | | 1,95,540 |
| (2) Provision is made for Government grant for the entire expenditure on the supply of midday meals during 1947-1948 for poor pupils in all the 46 centres. | | 2,71,920 |
| Total Receipts Ordinary. | | 4,67,460 |

RECEIPTS CAPITAL.

| | | |
|---|---|---|
| (3) Provision is made for Government grant for the construction of 20 new sheds to 20 schools at Rs.1000/- per shed. | | 20,000 |
| (4) do. do. for the supply of furniture to 34 teachers-- at Rs.100/- per teacher. | | 3,400 |
| Total Receipts Capital. | | 23,400 |
| Grand Total =Receipts Ordinary and Capital. | | 4,90,860 |

EXPENDITURE-ORDINARY.

| | | |
|---|---|---|
| (1) Salaries for the existing No. of teachers and additional teachers proposed to be appointed during 1946-1947. Total. 263 teachers at Rs.20/- p.m. | 66,370 | |
| (2) Provision is made for the employment of 27 additional teachers on Higher Grade scale of Pay. | 6,480 | |
| (3) Provision is made for the 10 secondary grade teachers and consequent upon the conversion of Higher Grade teachers' posts into Secondary grade posts. difference of pay is shown. 10 x 5 x 12= | 600 | |
| | 73,450 | 73,450 |

Dearness allowance.

Provision is made for the payment of dearness allowance to 300 teachers, existing and to be appointed at Rs.16/- per mensem per teacher for 12 months. 57,600

Clerks and Servants.

(1) Special clerical staff for Office.

| | | |
|---|---|---|
| 1 Upper Division clerk | 55 x 12= | 660 |
| 1 Lower Division Clerk. | 30 x 12= | 360 |
| 1 Attender. | 19 x 12= | 228 |
| | | 1,248 or 1,250 |

P.t.o.

(2) Provision is made for the entertainment of 30 peons in Higher Elementary Schools on Rs.12/- per mensem. 30 x 12 x 12 = 4,320

(3) Dearness Allowance.

(a) Ministerial staff. (18+16+16) x 12 600

(b) 30 Peons. 30 x 16 x 12 = 5,760

11,930 11,930

Contingencies:--

(1) House Rent.

Provision is made for the payment of house rent for exisitng schools and also for the new schools that might be opened. 12,000

(2) Other Items:--

(a) Provision is made for the payment of fixed contingencies at Rs.1-8-0 per mensem per teacher for 300 teachers for 12 months. 5,400

(b) do. supply of books and slates at Rs.1/- per pupil enrolled, the No. of pupils to be enrolled being about 10000 old and new 10,000

(c) Do. pay and capitation allowance at Rs.5/- per mensem per conductress for the 61 existing and 19 more to be appointed for 12 months. 4,800

20,200 20,200

1,75,180

(d) Provision is made for the following:

Printing 1500 . Stationary . 1500
Postage: 1500, Money order commission 500/-

(Supply of printed forms books etc., ) 5,000 5,000

(e) Dearness allowance.

Provision is made for the payment of Dearness allowance at Rs.16/- per mensem per each conductress for 80 conductresses for 12 months. 15,360 15,360

Midday Meals.

Provision is made for the supply of midday meals to poor pupils for 220 days at the rate of Re.0-1-9 per day per head for 11,300 pupils, 6,300 of the old centre and 5,000 of new centres. 2,71,920

Total Expenditure Ordinary. 4,67,460

p.t.o.

EXPENDITURE--CAPITAL.

1. Lands and Buildings.

Provision is made for the construction of 20 sheds to 20 schools at Rs.1,000/- per shed. 20,000/-

2. Furniture and apparatus.

Provision is made for the supply of furniture to 134 teachers at Rs.100/- per teacher. 3,400/-

Total Expenditure Capital. 23,400

GRAND TOTAL EXPENDITURE ORDINARY AND CAPITAL. 4,90,860/-

GENERAL REMARKS FOR THE BUDGET ESTIMATE FOR 1947-1948.

1. Development:-- Staff:--

Provision is made for the creation of 40 additional teachers' posts on Higher Grade scale of pay, out of which 30 posts are intended for development of single teacher schools and for strengthening of the staff in the existing schools in accordance with the needs and recommednations of the departmental heads. The remaining 10 posts are intended for the opening of new schools to comply with the recommendations of the Departmental heads from time to time and to satisfy the needs of the villages.

Conversion of 20 higher grade posts in the existing schools into Secondary Grade ones, has been provided for in the budget estimates in addition to the creation of 10 new secondary grade posts in the Board Higher and Lower elementary schools as and when necessity arises. Provision is also made for the conversion of all the posts of part-time prevocational instructors into full time ones.

It is proposed to create three additional posts of peons in the Board Higher Elementary schools, in addition to those in five existing schools and necessary provision is made therefor.

Provision of Rs. 2,62,880/- is made in the Budget estimate for payment of dearness allowance to Masters and clerks and servants as per rates sanctioned in G.O.No.1173 (P) L.A., dated 28-5-1945.

House Rent:--

A sum of Rs.3,000/- has been provided for accommodation for the ten new schools proposed to be opened in the year and for enhancement of rents for additional accommodation etc., for the existing schools.

Other Items:--

(a) Provision is made for the appointment of 10 conductresses in the existing schools as necessity arises with due provision for payment of dearness allowance.

Equipment:--

(b) Provision is made for the supply of lace making articles, supply of yarn and cotton, slates and slate-pencisl to poor pupils and supply of science articles for 5 Board Higher Elementary schools. Adequate provision for the supply of furniture to the needy schools as per the recommednations of the Departmental authorities is made. Provision is also made for the purchase of equipment for paper-making as advised by the Divisional Inspector of Schools, and the Board.

P.T.O.

Library Books and Maps:--

A sum of Rs.4,000/- is provided in the budget estimate for the supply of text books and library books, as it is expected that the existing text books have to be replaced due to efflux of time.

Repairs to buildings:--

Provision for repairing the departmental and rent-free buildings is made in accordance with the proposals received from the Engineering Department.

Lands and Buildings:--

The total amount estimated by the Engineering Department towards the construction of and improvements to the existing buildings has been adopted.

DIVISIONAL ENGINEER--NORTH NELLORE.

| Liabilities:-- | Revised. Budget. Rs. | Budget. Rs. |
|---|---|---|
| 1. White-washing to the Board Hindu Boys' School, Atmakur. | 25 | |
| 2. Repairs to the Board Elementary School, Udayagiri | 25 | |
| 3. Repairs to Bd. Elementary School, Pamur. | 4 | |
| 4. do. do. do. Kattakindipalli | 10 | |
| 5. do. do. do. Ollapallem. | 5 | |
| 6. do. do. do. Karedu. | 3 | |
| 7. do. do. do. Ramayapatnam. | 4 | |
| 8. do. do. do. Uppalapadu. | 2 | |
| 9. do. Board Boys' School, Kurichedu. | 10 | |
| 10. do. Board Girls' School, Podili 44-45. | 211 | |
| | 299 | |
| Incomplete works:-- | | |
| 1. Repairs to school building Mahimalur. | 340 | |
| 2. do. Girls' School, building Kovur. | 116 | |
| 3. do. Boys' School, Udayagiri. | 116 | |
| 4. Atmakur. do. | 660 | |
| 5. Repairsto Board School, Bodduvaripallem. | 250 | 100 |
| 5.A ,, ,, Jaladanki. | 12 | |
| 6. ,, Board Girls' School, Kavali. | 50 | 60 |
| 7. do. Board School, at Gandavaram. | 1110 | |
| 8. do. do. Ponnalore. | 400 | |
| 9. do. do. Chundi. | 220 | |
| 10. do. do. Pedarikatla. | 65 | |
| 11. do. do. Podili. | 146 | |
| 12. do. do. Uppalapadu. | 5 | |
| 13. do. Girls' School, Podili. | 54 | |
| 14. Compound wall Board Boys' School, Darsi. | 20 | |
| 1946-1947. | | |
| 15. Repairs to school at Gandavaram. | 250 | |
| 16. Thatched shed at do. | 350 | |
| 17. Board School. Utukur. | 100 | |
| 18. do. Allur. | 400 | |
| 19. do. Sangam. | 200 | |
| 20. do. Vegur. | 150 | |
| 21. do. Kaligiri. | -- | 500 |
| 22. Repairs to Vinjamur. School | -- | 200 |
| 23. do. Seetharamapuram. | -- | 280 |
| 24. Urgent repairs to roof of the Board Elementary School, Kavali. | 650 | |

P.T.O.

| | | Revised Budget. | Budget. |
|---|---|---|---|
| | | Rs. | Rs. |
| 25. | Repairs to Board Boys' School, Bitragunta. | -- | 110 |
| 26. | do. do. Brahmanakreka. | -- | 1000 |
| 27. | do. do. Bogole. | 25 | -- |
| 28. | Thatched shed to Board School, Yellayapallem. | -- | 300 |
| 29. | Flooring the school building at Kavali Higher Elementary School. | 270 | -- |
| 30. | Board Boys' School, Ulapalem- | 50 | 50 |
| 31. | do. Karedu. | 100 | 100 |
| 32. | do. Ranayapatnam. | -- | 50 |
| 33. | do. Uppalapadu. | 100 | 50 |
| 34. | Girls' School, Kandukur. | 50 | 50 |
| 35. | do. Uppalapadu. | 50 | 150 |
| 36. | Board School, Podili. | -- | 50 |
| 37. | Board Boys' School, Kurichedu. | 50 | 50 |
| 38. | do. Podili. | -- | 50 |
| 39. | do. Pedarikatla. | -- | 50 |
| 40. | do. Lakkavaram. | -- | 50 |
| 41. | do. Gotlagattu. | -- | 50 |
| 42. | do. Kattakindipalli. | -- | 50 |
| 43. | do. Rayavaram. | -- | 50 |
| 44. | do. Kanigiri. | 200 | 50 |
| 45. | do. Pedda Alavalapadu. | -- | 50 |
| 46. | do. Nagireddipalli. | -- | 50 |
| 47. | do. Pamur. | 50 | 50 |
| 48. | do. Kasipuram. | -- | 50 |
| | | 5908 | 4150 |

CAPITAL.

Incomplete:--1945-1946.

| | | | |
|---|---|---|---|
| 1. | Constructing temporary shed. in Bd. Ele. School, Kovur. | 1400 | -- |
| 2. | do. do. Allur. | 1400 | -- |
| 3. | do. do. Board Adi Andhra School, Atmakur | 600 | |
| | 1946-1947. | | |
| 1. | Constructing thatched shed to Board Elementary School, Bitragunta. | -- | 600 |
| 2. | do. do. Bogole. | -- | 960 |
| 3. | Additional thatched tiled block to Bd. Boys' Allur. | 2000 | -- |
| 4. | Urinal to Bd. Elementary School, Yellayapallem. | 100 | -- |
| 5. | Improvements to Adi Andhra School, additional shed at Atmakur. | -- | 1000 |
| 6. | Constructing additional shed to the Board Boys' School Udayagiri. | -- | 1000 |
| 7. | do. compound wall for theBd. Elementary School, Sangam. | -- | 1000 |
| 8. | do. do. Seetharamapuram. | -- | 1000 |
| | | 5500 | 5500 |

DIVISIONAL ENGINEER--SOUTH NELLORE.

| Incomplete 1945-1946. | Revised budget. | Budget. |
|---|---|---|
| | Rs. | Rs. |
| 1. Repairs to Bd. Ely. School, Kullur. | 900 | -- |
| 2. Urgent repairs to Girls' School, Rapur. | 220 | -- |
| 3. Repairs to Bd. School, Rapur. | 500 | -- |
| 4. Repairs to Nellaballi. | 200 | -- |
| 5. Girls' School, Venkatagiri. | 50 | -- |
| 6. Repairs to school building at Arimanipadu. | 55 | -- |
| 7. do. Bod. Boys' at Gudur. | 30 | -- |
| 8. do. do. Kota. | 170 | -- |
| 9. Thatched. shed attached to school building Chennur. | 25 | -- |
| 10. School building at Pathakota. | 30 | |
| 11. do. Chenigunta. | 160 | |
| | 2640 | |
| **New Works.** | | |
| 1. Irkam. | --- | ~~250~~ |
| 2. Sullurpet. | 100 | 250 |
| 3. Bangarupet. | 100 | --- |
| 4. Kasipet. | 250 | --- |
| 5. Md. Boys' Venkatagiri. | 200 | 300 |
| 6. Rxxk River side Girls' School, Venkatagiri. | --- | 150 |
| 7. Girls' School Gudur. | 250 | 250 |
| 8. Additional School building at Kota. | --- | 200 |
| 9. School building Pathakota. | --- | 100 |
| 10. Boys' School, Tatiparthi. | 250 | 100 |
| 11. Thurimerra. | 200 | 350 |
| 12. Board School, Kaluvoya. | 500 | -- |
| 13. do. Chaganam. | -- | 200 |
| 14. do. Virur. | 200 | -- |
| 15. do. Sydapuram. | 240 | 100 |
| 16. Md. School, Rapur. | 250 | -- |
| 17. Board School, Brahmadevam. | 200 | -- |
| 18. do. Mypadu. | 120 | 50 |
| 19. do. Muthukur | 100 | 100 |
| 20. do. Edagali. | 240 | --- |
| 21. do. Varagali. | 500 | 200 |
| 22. do. Chennur. | 60 | --- |
| 23. School at Bhotlakanupur. | 250 | --- |
| 24. do. Mettu. Mopur | -- | 200 |
| 25. Repairs to Ele. School building at South of Mopur Ramur. | --- | 2000 |
| | 6650 | 4550 |

p.t.o.

## CAPITAL.

| | | Revised Estimate. Budget. | Budget. |
|---|---|---|---|
| | | Rs. | Rs. |
| 1. | Constructing Thatched shed to Board School, Bangarupet. | 750 | --- |
| 2. | do. tiled shed to Naidupet. " | 1000 | 2000 |
| 3. | do. Tatiparthi. " | 1000 | 2000 |
| 4. | do. Turimerla. " | --- | --- |
| 5. | Constructing Compound wall to Board School, Rapur. " | 500 | 1000 |
| 6. | do. Verandah to Ele. School, Turimerla. " | 200 | 800 |
| 7. | do. thatched shed in the Compound of Board School, Pothegunta. | 1200 | --- |
| | | - 4650 | --5800-- |

Edn & P.H Dept

51 29d

Memo 1748-B4/47-1 Edn dt 3/3/47 29

Elementary Education fund - Dist Board Nellore - Revised estimate for 1946-47

From the Special officer Dist Board Nellore, Re No D-11-20919/47, dt 15.2.47 and D.P.I Madras R.O.P No 10-B3/46-47 dt 25.2.47

The Revised Estimate for 1946-47 of the Elementary Education fund account of the Dist Board Nellore closes with a small surplus of ~~Rs 6450~~ Rs 6390. The Dist Board has been granted a subsidy of Rs 1.50 lakh for the payment of dearness allowance to teachers in the current year. But for the payment of this subsidy, the Ele Edn fund account would have closed with a deficit. The orders of government are that dearness allowance to teachers may be granted only when there is a surplus in the Ele Edn fund account. In view of the circumstances, the provision of Rs 60000/ made in the R.E for the payment of dearness allowance should be deleted. If this is done, the R.E will close with a balance of Rs 66,390.

2. A sum of Rs 38,410 will also be available for transfer to the Ele Edn fund from out of the arrear bill compensation grant. ~~sanctioned in the R.E for the year~~ If this amount is also adjusted to the Ele Edn fund account the R.E will close with a balance of Rs 1,04,800/-

3. The Government consider that a portion of the subsidy paid for the grant of dearness allowance ~~may~~ or be recovered from the Dist Board this year. The Special officer, Dist Board, Nellore is, therefore, requested to arrange for the refund of the sum of Rs 1,04,800/- into the Treasury & report the fact to government

The

off the grant of a Board for own Ele schools and dearness allowance to teachers

para 4 of G.O. 1012 dt 21.5.46 pp 76 (1)

arrear

arrear

Dmpsnt

52

govt also direct that a sum of Rs 30,610/= be transferred to the ele com fund account out of the arrear DA compensation grant sanctioned this year towards the deficit referred to above.

31/3 31/3/47

To
The Spl Officer
Dist. Board
Nellore
AG Madras
For AG Mds
E.P.I. Madras
Ln Deptt

30/3

R.C.No.D-11-20919-46. Nellore District Board Office,
Dated 15-3-1947.

From
Sri Rao Bahadur S. Joseph Reddi, B.A., B.L.,
Collector of Nellore and Special Officer,
District Board, Nellore.

30 52 30d

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

Sir,

Subject:--Establishment--Local Boards--Dearness allowance--Payment from 1-7-1944 to 31-12-1944--Order of payment--reported.

---

In continuation of this office R.C.No.D-11-20919-46 dated 15-2-1947 and with reference to G.O.No.1552, L.A., dated 19-9-1946, I am to inform you that I am ordering payment of arrear dearness allowance for the period from 1-7-1944 to 31-12-1944 to the teachers attached to the Elementary Schools under this Board before 31-3-1947 in as much as the Revised Estimate of the Elementary Education Fund for 1946-1947 closed with a surplus of Rs.6390/- after making necessary provision for this item of expenditure.

Pvn.18/3/47.

Forwarded.

(Sd.) S. Joseph Reddi,
Collector and Special Officer,
District Board, Nellore.

(By Order)

Personal Assistant to the Special Officer,
District Board, Nellore.

18/3/47

Ed. & H. Deptt

The question whether the DAF may be permitted to retain the provision made in the OLE for the grant of arrears allowance to teachers has been noted on in the budget. One file has been sent to the D. Finance for remarks. Its return may be awaited.

25.3.47

DAF
26/3/47

Ed. & H. Deptt
= 3cd

BUDGET ESTIMATE - 1947-48 - Ele. Edn. fund - District Board, NELLORE - ORDERS PASSED.

From the D.P.I. No. R.O.P. 10-B3/46-47 dated 25-2-47.

ORDER/MS. NO. 1467 EDN. DATED 8/7/47

THE Government pass the following orders on the budget estimate for 1947-48 of the ely. edn. fund ~~of~~ under the control of the District Board, Nellore.

2. ~~Budget Estimate for 1947-48.~~

(1) The Dt. Board should take steps to get adjusted to the elementary education fund ~~a sum of Rs 1,03,840 from out of~~ the arrear toll compensation grant of Rs 62840 sanctioned to ~~the district board~~ this year.

(2) The contribution provided from the general funds to the elementary education fund should be raised from Rs 60670 to Rs 1,00,470.

3. Compulsory Ely. Edn. Under the scheme of compulsory elementary education introduced in 1945-46 and extended in 1946-47 about 10,930 children will be receiving ~~educa~~ instruction in schools in 1947-48. Besides this, about 2890 children will be newly enrolled in schools in these areas ~~next~~ this year. The Govt. have decided to extend further the scheme of compulsory elementary education in selected villages in each district in 1947-48 so as to bring under instruction 1.50 lakhs of children ultimately. Of these about 1 lakh of children willbe brought to school in 1947-48. The proportionate number for Nellore will be 3600. Thus provision should be made in the budget for 1947-48 for the education of 10930 children for a full year and 6490 for a portion of the year (~~9~~ 7 months). The cost will be as follows:-

| | |
|---|---|
| For 10,930 children at Rs 14 per pupil | Rs 1,53,020 |
| For 6490 children (for ~~nine~~ seven months) | Rs ~~68,145~~ 53,000 |
| Sheds | 20,000 |
| Equipment | 18,500 |
| Total | Rs 2,44,520 |

P.T.O.

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

4. The provision made for the supply of midday meals to school children in 1947-48 may be deleted with reference to G.O.No. 886 Edn. dated 1-5-47

5. The Government have decided to revised the pay of elementary school teachers under local bodies as from 1-1-47. Orders regarding the introduction of revised scales of pay will be issued shortly. The extra expenditure on account of the introduction of the revised scales of pay should be met by the District Board from their own funds. The Govt. propose not to sanction any subsidy from the Provincial funds for the purpose. So far as Nellore District Board is concerned the extra expenditure on account of the revision of scales of pay of teachers will be about Rs 1.63 lakhs.

With a view to enable the dt. bd. to meet atleast a portion of the cost of revision, the Govt. consider that the rate of education tax should be raised by 3 pies (from 14 to 17 pies)

6. Under sub-section (2) of section 35 of the Madras Edn. Act, 1920, the Govt. direct that the rate of edn. tax levied in the area of the District Board, Nellore, be raised from 14 to 17 pies in the rupee of land revenue (from 58½ to 70% of land cess), with effect from fasli 1357. The Spl. Officer is requested to place the matter before the District Board and to forward to Govt. within a month from the date of this order a copy of the resolution of the district board resolving to levy edn tax at the enhanced rate of 17 pies. Credit may provisionally be taken for the addl. income of Rs 50,000 which the dt. bd. may derive from the enhancement of the rate of tax in 1947-48.

7. 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 addl. expenditure if any on revision of salaries that will not be covered by the extra income from the enhancement of the rate of education tax. He should submit through the D.P.I. proposals for meeting the next extra expenditure involved on the revision of scales of pay of teachers.

8. An extract of the remarks of the D.P.I. in para 5-7 of his endorsement is forwarded to the Spl. Officer for information and necessary action.

P.t.o.

9. The sanctioned budget will be as shown in the Annexure.

To the Special Officer,
Dt. Bd. Nellore.
To the D.P.I.
To the Examiner of L.F.Accts.
" L.A. Department.

59 33d

33

# ANNEXURE

| RECEIPTS | Rs. |
|---|---|
| Opening balance as revised | Nil |
| **ORDINARY** | |
| 1. Mn. Tax | 388 [illegible]50 |
| 2. Other receipts | 3500 |
| 3. Govt. grant | |
| (i) under section 37 of the M.E.Act | 100000 |
| (ii) under the proviso to section 37 of the Act. | 185720 |
| (iii) for the scheme of compulsory Mn. | 208020 |
| ~~(iv) for the supply of midday meals~~ | |
| 4. contribution from the general funds | 100470 |
| 5. Arrear toll compensation grant | 62840 |
| 6. Arrears [illegible] | 60000 |
| | 1000 |
| Total Ordy. | 18800 |
| | 1087200 |
| **CAPITAL** | |
| Govt. grant | 38500 |
| | 1880 |
| Total grant Capital | 57300 |
| Total ordy. & capital | 1144500 |
| Grand total including opening balance. | 1144500 |

| CHARGES ORDINARY | |
|---|---|
| 1. Staff | |
| 1. Salaries and allowances | |
| (a) [illegible] | 4120 |
| (b) Masters | 838510 @ |
| (b) Clerks and servants | 7130 |
| 2. Contribution to Provident Fund. | 20000 |
| 3. Travelling allowance | 3000 |
| 2. Contingencies and Equipment | |
| 1. Contingencies | |
| (a) House rent | 45020 # |
| (b) Other items | 4[illegible] © |
| (2) [illegible] | 600 |
| 3. ~~Supply of midday meals to school children.~~ | |
| 3 Arrears recoverable | 6000 |
| 4. Repairs to bldgs. | 8700 |
| Total Ordy. | 635200 |
| **CAPITAL** | |
| 1. Land + building (1) contl agy | 20000 |
| 2 (1) Equipment for schools (in the areas to be selected for compulsory Mn. in 1946-47.) | 11300 |
| | 18500 |
| (2) other agy | 7500 |
| Total Capital. | 57300 |
| Total Ordy. & Capital. | 1092500 |
| Closing balance | ⊙ 52000 |

@ includes a sum of Rs 18[illegible]50 for salary & allowances of teachers in schools in contl area

# includes a sum of Rs 14720 for contingencies for schools in contl area

@ includes a sum of Rs 7360 for contingencies for schools in contl area

⊙ reqd. for meeting the contingency recurring salary & travelling

Ref.No.D4-20919/46. Nellore District Board Office,
Dated 9-8-47.

ASST. SECRETARY TO GOVERNMENT
1 AUG 1947
EDUCATION AND PUBLIC HEALTH DEPT.

From
The Special Officer,
District Board, Nellore.

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

Sir,

Subject:- BUDGET ESTIMATE - 1947-48 - Elementary Education Fund - District Board, Nellore - Education Tax - Enhancement of rate of Education tax from 14 pies to 17 pies - Sanction of.

Reference:- G.O. No.Ms. 1467, Education, dated 8-7-47.

---

With reference to paragraph 6 of G.O. No.Ms.1467, Education dated 8-7-47, I enclose a copy of District Board Resolution No.111, dated X 8-8-47 sanctioning the enhancement of the rate of levy of Education tax from 14 pies to 17 pies in the rupee of land revenue with effect from fasli 1357 (1-7-1947) and request that Government may be pleased to accord their sanction for the proposal.

For Special Officer.

R.A.B-8-P.

P.T.O.

Copy of District Board Resolution No.111 dated 8-8-47.

---

Subject:- Read G.O. No.Ms.1467, Education, and Public Health, dated 8-7-47 directing the District Board, Nellore to, ennance the rate of levy of Education Tax from 14 pies to 17 pies in the rupee of land revenue (from 58-1/3 to 70-5/6 per cent of land cess) with effect from fasli 1357 (1-7-47).

Resolution:- Sanctioned.

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EDUCATION (B2) AND PUBLIC HEALTH.

Memorandum No. 64913 B2/47-1 Edn. dated. 14.8.47

Sub: District Board, Nellore. - Levy of Education tax at enhanced rate.

Ref: From the ~~P.D.D.~~, S.O. Dist Bd, Nellore No. DA-2019/46 D 19.8.47

A copy of G.O.No. 1467 Edn., dated 8.7.1947 and a Copy of the resolution of the Dt. Bd., Nellore. submitted with the letter of the Special Officer read above, are forwarded to the Collector of Nellore and he is requested to arrange for the collection of education tax at the enhanced rates of 17 pies in the rupee of land revenue — (70 5/6 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 Dt. Bd. in the usual manner, before the close of the financial year.

To the Collector (with encls)
To the ~~P.D.D.~~ S.O. Dist Bd, Nellore.
To the D.P.I.
To the Exr. of L.F.A.

Edn. and P.H. Dept. (B.2.)

From the D.P.I. No. 10-B-3/46-47 dated 25--2--47

BUDGET ESTIMATE - 1947-48 - Elementary Education Fund - District Board, Nellore

1. The D.P.I. has forwarded with his remarks the R.E. for 1946-47 and the B.E. for 1947-48 of the Elementary Edn. Fund under the control of District Board, Nellore. The estimates are examined below:

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

| | R.E. 1946-47 Rs. | B.E. 1947-48 Rs. |
|---|---|---|
| Compulsory elementary Education | 1,34,230 | 2,18,940 |
| Midday meals | 1,51,400 | 2,71,920 |

Credit has been taken for a subsidy from the Provl. funds to cover the cost of the schemes.

3. Excluding the transactions relating to the schemes referred to in paragraph 2, the ordinary receipts and charges in the E.E. Fund account are as follows:-

| | Budget as sanctioned by Government. | R.E. 1946-47 Rs. | B.E. 1947-48 Rs. |
|---|---|---|---|
| Opening balance | 18,037 | 1,31,210 | 6390 |
| Receipts | 8,20,455 | 7,91,840 | 7,45,340 |
| Charges: Ordy. | 8,77,070 | 9,06,510 | 8,29,180 |
| Capital | 20,300 | 10,150 | 18,800 |
| Closing balance | (-) 58,878 | 6,390 | (-) 96,250 |

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

The Revised estimate records a decrease in income of Rs. 29,000. This is due to the following adjustments:

(1) An increase in income under education tax of Rs. 6,000/-.

(2) The adjustment to the E.E. fund a sum of Rs. 24,430 out of the arrear toll compensation grant against Rs. 6,385 ordered for adjustment (net increase in income of Rs. 18,000/-)

(3) Recovery of advances amounting to Rs. 70,000/-

(4) Refund to Govt. of a sum of Rs. 1,23,390. [Of this a sum of Rs. 12,1860 represents the subsidy paid towards dearness allowance to teachers in 1945-46.]

(2) Charges: No remarks. The slight increase in expenditure (Rs. 30,000) is due to the grant of advances amounting to Rs. 70,000 and to a small reduction in the provision made under other heads. Provision has also been made for the grant of arrear dearness allowance to teachers amounting to Rs. 60,000/-.

5. B.E. for 1947-48: (1) Receipts:

The credit taken under Govt. contribution in respect of education tax seems excessive. It may be reduced to Rs. 91,000 as in the revised estimate.

(2) Charges: Ordinary: The provision proposed under the several heads seems adequate. Details for the expre. are given on pp. 35-39 c.f.

(3) Capital: The expre. may be allowed in view of the remarks of the Director in paragraphs 5 and 7 of his endorsement on page 1 c.f.

6. The budget estimate as framed by the Dt. Board will close with a deficit of Rs. 96,250. The L.A. Department have noted in the General Fund budget that the arrear toll compensation grant can be transferred to the E.E. Fund for meeting this deficit.

7. The Govt. 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 to provide the funds required to meet the extra cost involved. Advances will be provided in the first instance from Provl. funds and recovered from the local bodies later. From the particulars furnished in the annexure to the budget, it is observed that the cost of revision of salaries will be about Rs. 1.63 lakhs as worked out below:-

| | No. of teachers. | Existing scale of pay Rs. | Revised scale of pay. Rs. | Extra cost. Rs. |
|---|---|---|---|---|
| Lower elementary grade | 192 | 15-20 | 20-30 | 17,280 |
| Higher elementary grade | 1298 | 20-30 | 25-40 | 1,16,820 |
| Secondary grade | 159 | 25-45 | 35-65 | 28,620 |
| | | | | 1,62,720 |



Of this a sum of about Rs. 27,000 will be the cost of revision of salaries of teachers employed under the scheme of compulsory elementary education. It is presumed that this cost should be met from a subsidy from Provl. funds since the Govt. have undertaken to meet the entire cost of the scheme. Excluding this, the net liability to the District Board will be Rs. 1.36 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 a portion of this expre. The tax is levied at present at the convetnional maximum of 14 pies. The Secretary has noted that the rate of tax can be raised in the ratio which the cost of revision bears to the present commitment. The present expre. on salaries is Rs. 6.50 lakhs and the cost of revision is Rs. 1.36 lakhs. On the basis of these figures, the rate of education tax can be raised from 14 pies to 17 pies. The enhancement will bring in an addl. income of Rs. 70,000 and this will cover a portion of the addl. cost. Other measures should be devised to meet the balance. For the present the tax may be raised from 14 pies to 17 pies. For orders.

8. Compulsory Elementary Education: (a) Revised Estimate for 1946-47: The Board has provided for an expre. of Rs. 1,34,230 for the introduction of compulsory ely. education and has taken credit for a subsidy from Provl. funds. In G.O.No. 1511 Edn., dated 3-8-1946, a sum of Rs.75,307 has been sanctioned for the scheme of compulsory elementary education in the areas of 1945-46. A subsidy of Rs. 26,200 has also been paid towards the cost of the scheme introduced this year. The actual amount is liable to revision with refce. to the expre. incurred. For the present the estimate may be allowed.

(b) Budget Estimate for 1947-48: Under the scheme of compulsory elementary education introduced in 1945-46 and extended this year about 10,930 children will be newly receiving instruction in schools in 1947-48. Besides this, about 2,890 children will be newly enrolled in these areas

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next year. The Govt. propose to extend further the scheme of compulsory ele. education in selected villages in each district in 1947-48 so as to bring under instruction 1.50 lakhs of children ultimately. Of these, about one lakh of children will be brought to schools in 1947-48. The proportionate number for Nellore will be 3,600. Thus provision should be made in the budget for 1947-48 for the education of 10,930 children for a full year and 6,490 children for a portion of the year (9 months). The cost will be as follows:

| | | |
|---|---|---|
| For10,930 children at Rs. 14 per pupil | Rs. | 1,53,020 |
| For 6490 children (for nine months) | Rs. | 68,150 |
| Sheds | | 20,000 |
| Equipment | | 18,500 |
| Total | | 2,59,670 |

The estimate may be revised as indicated above.

9. Supply of midday meals: (1) Revised estimate: 1946-47: Credit has been taken for a subsidy of Rs. 1,51,400 in the R.E. towards the cost of supply of midday meals to school children this year. This subsidy has been sanctioned for 1945-46. A further payment may have to be made towards the supply of meals to children in the areas of 1946-47 also. The question may be considered when an application is received from the Dt. Board. In any case, the figure in the revised estimate is liable to revision with reference to the expre. incurred and the subsidy actually paid.

(2) Budget 1947-48: The Govt. have decided to discontinue the scheme of supply of midday meals. The scheme will be stopped from 1--4--47. In view of this, the provision made in the budget may be deleted.

10. The file may be sent to L.A. and Finance for remarks.

19/3/47 S

LA

Local Admn.Deptt.
(Bud.II)

The contributions shown in the Ele.Edn.Budget and the data provided for in the general budget are the

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the same viz.Rs.60,670 for each of the two years 46-47 and 1947-48. This District Board has been given a subsidy of Rs.1.5 lakhs towards the anticipated deficit occasioned by the payment of dearness allowance to Elementary Education staff in the current year. The subsidy should be limited to the extent of actual - deficit. Provision is made in the R.E. for a sum of Rs.60,000 towards the cost of payment of arrears of dearness - allowance to Elementary Education staff. This - provision is inadmissible in view of the subsidy - sanctioned for the current year and will have to be deleted. If this is done the R.E. for 1946-47 will close with a balance of Rs.66,390 after adjusting a sum of Rs.24,430 only of the arrear toll compensation sanctioned in the current year. There is still a balance of Rs.38,410 of the arrear toll compensation for the current year which is available for adjustment to Elementary Education Account. If this amount also is adjusted, the R.E. for 1946-47 will close with a balance of Rs.104,800. The Board may be asked to refund a sum of Rs.104,800 out of the subsidy of - Rs 1.50 lakhs sanctioned in the current year. The B.E. for 1947-48 will then close with a deficit of Rs.102,640. This the Board can avoid by adjusting to its Elementary Education Account the entire arrear toll compensation of Rs.62,840 likely to be sanctioned in 1947-48 and by increasing the contribution by from the General Account - Rs.39,800.

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

26.3.47

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SECRETARY TO GOVERNMENT 27 MAR 1947 FINANCE DEPARTMENT

Finance (Exp.)

(Please see the notes on pp. 1- 5 above.)

E. P. H. may be requested to issue orders immediately as per A above.

2. As regards the proposal at IV and V

6 B2

On p. 3 above, G.P.H. may be requested to follow the procedure suggested by this dept/ C.; 29.3.47 in other similar cases.

FR 29.3.47. C.; 29.3.47 S of H. Fin.u.o. 19406 Exp.A-1. 29/3

Edn & H Deptt

A draft memo is submitted for approval.

Rs 31/3 31.3.47 OSM 31/3/47

(Issued memo 17248 B2/47-2 dt 31/3/47)

The file was allowed to lie over pending a decision on two 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 upto the conventional maximum; and

(2) whether a subsidy will be paid from Provincial funds towards the cost of revision of salaries to 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 Dt. Bd. in Nellore is concerned, the conventional maximum upto which the tax may be raised will be 17 pies.~~ In the notes on page 3 ante the view has been recorded that it will be sufficient for the present if the tax is raised from 14 pies to 17 pies ~~upto this rate~~. The need for further enhancement may, if necessary, be considered on receipt of the report called for in para 7 of the draft below.

(2) above

The question whether a subsidy will be paid from the Provl. 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 Dt. Board Nellore is concerned, the extra cost of Rs. 27,000 will have to be met from the E.E. fund till the question of subsidy is settled. If Government decide not to sanction a subsidy, the question of further enhancement of Education tax may be considered. This will form part of the examination proposed to be undertaken on receipt of the report called for in para 7 of the draft below. In the notes in para 5 on p 2 ante it was suggested that the credit taken for Govt. contribution in respect of Education tax might be reduced from Rs 1,00,000 to Rs. 91,000/-. The contribution sanctioned in 1946-47 was Rs. 1,01,954. In the circumstances the entire credit of Rs. 1 lakh taken in the budget may be allowed.

3. A draft order is submitted for approval. L.A. and Fin. may see.

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2 30.6.47

Edn.Hlth.no 17248 B2/47-2 3/7/47.

OSM 3/7/47 S/ 4/7/47 LA Fin:

[Previous note of this Deptt on pp 4-5 above]

The draft order below may be perused and the file passed on to Finance Deptt

Edn Deptt Circ

ACCOUNTANT GENL. 3 JUL 1947 LOCAL ADMN. DEPT. 23101

S.N. 4/7

Ans 23101-B2 5/7/47. Expt

ASST. SECRETARY TO GOVERNMENT 40242 5 JUL 1947 FINANCE DEPARTMENT

Finance no 40242-Expt 5.7.47.

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

S 5.7.47 5.7.47 Fin(Exp.A)

Pre. Fin. note on pages 5-6 above.

The draft order may be perused and the case returned to E & P.H.

5/7 5.7.47. C.; 5.7.47. Edn & H.

Issue OSM 7/7/47