closed

Scott II-37—38,004—4-11-46.

E & P (194) Department.

-W SERIES.

G.O. NO. 1494 Edn

Dated 10/7/47

[Despatch Abstract.]

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

Back Papers.

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

Further Papers.

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

B2

PROCEEDINGS OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS
Rop.18 B3/46-47, dated 11-2-1947.

Sub:- Elementary Education Fund - District Board, Ramnad
Budget Estimate 1947-48.

Submitted.

3967 2. Variations between the Revised Estimate for 1946-47 and the Budget Estimate for 1947-48 and the need for the provision made in the Budget Estimate for 1947-48 have been explained.

3. Budget Estimate for 1947-48.
The credit taken for Rs.76,620/- as Government contribution under section 37 of Elementary Education Act is liable to revision with reference to the amount of education tax realised and adjusted to the credit of the fund at the old rate during 1946-47.

4. (i) The number of single teacher boys' schools has increased this year and it is large. The Special Officer may be advised to develope them into plural teacher schools as early as possible.

(ii) It is reported that 62 boys schools are in need of additional accommodation and 14 schools are held in unsuitable buildings. Most of the girls schools are housed either in inadequate or unsuitable buildings. About 30 girls' schools are to be provided with additional accommodation.

It is also reported that a number of boys schools are lacking suitable playgrounds. The Special Officer may be advised to address the Collector of the District to reserve vacant lands wherever available for the purpose.

(iii) Additional teachers are required to be appointed in about 60 boys schools and in 22 girls schools. These teachers should be appointed at an early date. It is reported that some of the boys' schools have been kept understaffed owing to non filling up of vacancies caused by teachers on leave, for unduly long periods. Some two teacher schools have remained single teacher schools for this reason.

(iv) In spite of departmental instructions not to make transfer of teachers in the middle of the year, the President has given effect to certain transfers without consulting the District Educational Officer. The Special Officer may be informed that the departmental officers should invariably be consulted in such matters.

(v) The District Educational Officer reports that certain boys schools have not put in the required number of working days for the year 1945-46 and that applications from the Special Officer for the condonation of the shortage are being delayed, though particulars are available with him.

(vi) The Supply of equipment to the schools is not up to the mark. Almost all the Girls' schools require additional furniture. The provision made in the Budget Estimate may be utilised in full in consultation with the Inspecting Officers.

5. Compulsion and Midday Meals Schemes.
(a) (i) Compulsion - Revised Estimate for 1946-47.

The aim of the scheme introduced during 1945-46 was to bring ultimately under instruction about 6000 children of schoolage. Of these, about 4000 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 1200 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 7300 children, about 4900 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.2161, Education dated 12-11-1946 with effect from 1-12-1946 provision for recurring expenditure will therefore have to be made for 3 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 madex as claims are expected for payment during the year. A very rough lumpsum provision is proposed in the Revised Estimate for this purpose.

No. of teachers required for 4900 children .. 140 (A)
No. of teachers required for 1200 children .. 34 (B)

	A. (140 teachers)				B.(34 teachers)	
	Per month Rs.	For 3 months Rs.	Per annum Rs.	For 8 months Rs.	Per annum Rs.	Per month Rs.
of teachers at .20 p.m. each	2800	8400	33600	22400	8160	680
rness Allowance for achers at Rs.16/- er mensem each	2240	6720	26880	17920	6528	544
ntingencies at .1/8/- per teacher per mensem.	210	630	2520	1680	612	51
nts	--	475			1900	
y of peons and con-uctresses.		254			1015	
arness Allowance for eons and conductresses		482			1930	
oks and slates(Lump)		---				---
nstruction of sheds(lump)		2500				---
ipment (lump)		5270			3100	

(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 7300 children. Of these, about 4900 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 10,100 children admitted up to the end of 1946-47 in the 1945-46 and 1946-47 areas. The cost of educating* the 2660 children who may be admitted during 1947-48 in

* Annual progressive increase 1945-46 area .. 1800
1946-47 area .. 1460

in the 1945-46 and 1946-47 areas may be paid during 1948-49 while adjusting the advance that may be made by Government during 1947-48 to maintain the stage reached upto the end of 1946-47 in all areas. Such a step will avoid over-budgetting. The cost of educating 4000 children may be taken to be the same as the estimate based on which advance was sanctioned in G.O.No.1511, Education, dated 3-8-1946. The annual cost of educating the 1200 children in the 1945-46 area and the 4900 children in the 1946-47 area is worked out in the statement under Revised Estimate for 1946-47.

(b) Midday Meals.

(i) Revised Estimate for 1946-47. The estimate expenditure for 1946-47 is Rs.43,553/-. 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.

(ii) Budget Estimate for 1947-48:- During 1947-48 the Board is expected to feed about 4579 children the maximum fixed for the District. There are no labour schools in the 1945-46 area. The annual cost of feeding these children is Rs.1,10,182/-. The maximum number fixed for the 1946-47 area is 2400. 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.57,750/-. It is assumed that the Government will fix 2400 children, the number fixed for the current year, for the 1947-48 area also. Provision may roughly be made for 2400 pupils for 3 months and it works to Rs.15,750. Thus the total estimate works to Rs.1,83,682/- or Rs.1,83,700/- 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	13,200	68,960
2. Dearness Allowance to teachers	10,560	55,168
3. Pay of peons and Wages of conductresses.	254	1,015
4. Dearness Allowance --do--	482	1,930
5. Rent for school buildings	475	1,900
6. Contingencies	690	4,872
7. Books and Slates	---	---
Total	25,661	1,33,845
		or 1,33,800
8. Midday meals.	43,553	1,83,700
GRAND TOTAL - ORDINARY	69,214	3,17,500
Expenditure - Capital.		
9. Construction of sheds.	2,500	---
10. Equipment	5,270	3,100
Total	7,770	3,100
GRAND TOTAL - ORDINARY & CAPITAL	76,984	3,20,600

(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 is submitted herewith.

R. Narasimha

for Director of Public INstruction.

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

Proceedings of the Ordinary Meeting of the Ramnad District Board at Madura.

No.396. Dated 7-1-1947.

Revised Budget Estimate for 46-47 and Budget Estimate for 47-48 of the Ramnad District Board both for General and Elementary Eduction Funds.

Board for Sanction.

RESOLUTION: SANCTIONED.
/True extract/

P. Ahmad
Ex-Special Offi

Abstract of the Budget Estimate- Ramnad District Board- Elementary Education Account.

Description of Account.	ORDINARY. Opening balance.	Receipts.	Expenditure.	Closing balance.	CAPITAL. Opening balance.	Receipts.	Expenditure.	Closing Balance.	Closing of balance both Ordinary & Capital.
REVISED BUDGET 46-47.									
B.Elementary Education Account (Excluding endowment) ...	-64,918	7,77,343	8,27,000	-1,14,575	-352	-	-	-352	-1,14,927
BUDGET .47-48.									
B.Elementary Education Account (Excluding endowment) ...	-1,14,575	7,59,619	9,39,630	-2,94,586	-352	11000	11,000	-352	-2,94,938

For SPECIAL OFFICER.

br.

RAMNAD DISTRICT BOARD.

Budget 1947-48. Elementary Education Funds.

Head of account.		Actuals 45-46.	Budget 46-47	Revised budget 46-47	Budget 47-48.
RECEIPTS ORDINARY.					
Opening Balance.	...	492	—1,44,700	— 65,270	—1,14,927
1.Education tax	...	1,73,371	2,17,760	2,86,045	2,92,448
2.Fees & penalties under the Elementary education Act.	...	10			
5.Endowments	...	...	360		
6.Contributions	...	1,000			
7.Other receipts	...	977	900	1,000	
8.Government grant under Sec.37 of the Elementary Education Act.	..	74,493	78,764	50,212	76,620
Contribution from Government for dearness allowance	...	80,000	...		
Arrear toll compensation	...	67,075	1,11,820	1,19,589	...
Under Proviso to Sec.37 of the Elementary Education Act.	...	1,46,856	1,46,856	1,46,856	1,46,856
Grant for midday meals	...	11,827	...	53,930	1,18,160
Grant for prevocational class-Ordinary	...			4,406	5,985
9.Contribution from the General Account	...	85,000	85,000	85,000	85,000
10.Deposits	..	1,097	100	...	..
11.Advances recovered	...	1,342	2,000	2,000	2,000
Contribution from Government for compulsory Education	...	...	1,81,365	28,305	43,550
Deduct amount transferred to Capital	..	— 3,189	...	...	—11,000
Total Ordinary	...	6,39,859	8,24,925	7,77,343	7,59,619
RECEIPTS -CAPITAL					
Sale of lands and buildings	...		15,400		
6.Add amount transferred from ordinary	...	3,189	...	...	11,000
Total Ordinary & Capital	...	6,43,048	8,40,325	7,77,343	7,70,619
Grand Total including opening Balance		6,43,540	6,95,625	7,12,073	6,55,692
EXPENDITURE--ORDINARY.					
1.Staff.Salaries& allowances	...	2,57,824	3,64,600	3,52,530	4,15,870
2.District Board Educational Officer Salaries etc	...	..	..	...	3,000
Dearness allowance	...	3,50,926	2,96,460	2,45,730	2,50,850
Arrear allowance	...	..	..	46,895	..
Clerks and servants	...	5,939	12,730	8,730	8,400
Contribution to Provident Fund	..	17,863	20,000	22,290	25,350
Travelling allowance	...	1,747	2,000	2,000	2,000
2.Contingencies & Equipment					
Midday meals	...	4,185	..	53,930	1,18,160
House rent	...	27,870	32,000	30,350	32,000
Other items	...	15,594	16,000	14,500	15,000
Equipment;					
Furniture & apparatus.	...	213	400	2,000	500
Library books and maps	..	63	200	1,500	750
Other items	...	193	1,000	400	500
3.Prizes & schlarship	...	...	360	...	...
4.Repairs to buildings	..	1,718	13,200	16,840	12,300
5.Compulsory education	...	6,381	1,81,365	28,305	43,550
6.Interest on & repayment of debt		13,068	13,070	...	9,400
7.Investment made	...	..	100	...	
8.Advances recoverable	...	2,037	2,000	2,000	2,000

P.T.O.

EXPENDITURE-CAPITAL.

Lands and buildings	560	68,400	...	2,000
(1)Furniture & Apparatus	661	6,000	...	8,200
(2)Library books and maps	1,946	2,500	...	800
(4)Other items	22	300		
Compulsory education	...	15,400		
Total	3,189	92,600	...	11,000
Total expenditure -Ordinary and Capital	7,08,810	1948,085	8,27,000	950,630
Total closing balance	— 65,270	— 3,52,460	— 1,14,927	-294,938
Grand total including closing balance.	6,43,540	6,95,625	7,12,073	655,692.

For SPECIAL OFFICER.

br.

APPENDIX.

(Form-~~Refund~~ to in para 7 of the Government Memo No.31172-1-B L.A. dated 23--11-1946.)

Head of Account to which the pay of the statement in debitable.	Description of post.	Sanctioned strength.	Scale of pay.
1	2	3	4
Elementary Education Funds.	Teachers.		
	Secondary grade Males	84	25-2/2-30-2/2-45.
	Secondary grade females	2	30-2/2-45.
	Elementary Higher Grade	1108	20-1/2-24-2/2-30.
	Elementary Lower Grade	85	15-1/2-20.
	Untrained Exempted	5	15.
	Peons	11	12/-

br.

For SPECIAL OFFICER.

COMPULSORY EDUCATION.

Tentative Revised Budget for 1946-1947
and
Budget for 47-48.

		Revised for 1946-47.	Budget for 47-48.
EXPENDITURE-Ordinary.			
Salaries and allowances of Masters		10,890	19,200
Dearness allowances		4,500	15,145
Clerks and servants		650	1,015
do- Dearness allowance		1,290	1,930
House Rent	...	2,585	1,900
Contingencies	..	620	1,260
Midday meals	...	53,930	1,18,160
Total	...	74,465	1,58,610
CAPITAL			
Lands and Buildings	..	2,500	...
Furniture and Equipment	..	5,270	3,100
Total		7,770	3,100
Ordinary	..	74,465	1,58,610
Capital	...	7,770	3,100
Grand Total		82,235	1,61,710

The above total amount is taken as credit on the receipt side.

Details are furnished in separate statements.

P. Ambrose
For SPECIAL OFFICER.

br.

COMPULSORY EDUCATION-Ramnad District Board-Revised Budget.1946-47.

No.	Name of the school.	No. of teachers.	Salaries.	Dearness allowance.	Clerks & Servants.	Dearness allowance.	House rent.	Furniture and Apparatus.	Contingencies.	Construction of shed.	Midday meals.
1	2	3	4	5	6	7	8	9	10	11	12
1.	Tirupuvanam	21	3096-0	2210-0	222-0	444-0	1400-0	2334-0	68-0	1000-0	4230-0
2.	Manamadura	..	..	..	..	..	..	..	..	..	2750-0
3.	Paganeri	..	..	..	..	..	..	..	..	..	1312-8
4.	Pandalgudi	5	1080-0	40-0	..	..	..	556-0	79-8	1000-0	2245-0
5.	Kamuthi	--	..	..	..	..	..	..	..	..	3156-0
6.	Mudukulathur	..	..	..	..	..	..	..	..	..	3767-8-
7.	Tirupattur	8	924-0	..	..	..	190-0	200-0	36-0	500-0	3062-8
8.	Tondi	2	480-0	512-0	..	..	..	1200-0	36-0	..	1456-0
9.	Tiruvadanai	1	60-0	48-0	..	..	15-0	150-0	4.8	..	1750-0
10.	Mamsapuram				80-0	110-0					
11.	Elayirampannai	9	2160-0	1030-0	60-0	160-0	..	280-0	150-0	..	8300-0
12.	Sattur	4	240-0	60-0	..	..	60-0	100-0	20-0	..	5250-0
13.	Seithur	7	1680-0	112-0	216-0	384-0	860-0	200-0	126-0	..	8050-0
14.	Ramnad	4	960-0	64-0	72-0	192-0	60-0	150-0	72-0	..	2800-0
15.	Paramakudi	4.	~~960-0~~ 210-0	64-0	..	..	..	..	100-0	18-0	2312-8
16.	Ilayangudi		..	..	..	..	..	..	..	..	1750-0
17.	Abiramam		..	..	..	..	..	..	..	..	1750-0
18.	Aruppukottai										
		65	10890-0	4500-0	650-0	1290-0	2585-0	5270-0	620-0	2500-0	53930-0

P. Andrews
For SPECIAL OFFICER.

br.

P.T.O.

Edn & PH Dept. 19

10

Memo No 13967 B2. 2 Rdm d. 20.3.47

Ele. Edn Fund - Dt Bd, Ramnad - R.E for 1946-47 - adjustment of a portion of arrear toll Compensation grant

Ref:- from the D.P.I No 18 B3/46-47 d 11.2.47.

The R.E for 1946-47 of the Ele. Edn Fund as framed by the Dt Board, Ramnad closes with a deficit of Rs 1,14,927. The Govt direct that a portion of the arrear toll Compensation grant sanctioned to the Dt Bd, Ramnad, in the current year, be transferred to the Ele. Edn Fund to cover the deficit. The Spl. Officer is requested to make the necessary adjustments.

C/c
19.3.47.

(P.T.O)

20/3/47

ppl-scp

Lr dated 13.3.

To The Spl Officer
Dt Bd Ramnad
The D.P.I
The Examr of L.Fs.

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

Order No. Ms. 1494 Edn., dated 10.2.47.

Subj:- Budget Estimate - 1947-48 - Elementary Education Fund - District Board, Ramnad. — Orders passed

Read:- From the D.P.I., Roc. No.18-B3/46-47 dated 11-2-1947.

The Budget Estimate for 1947-48 of the Elementary Education Fund under the control of the District Board, Ramnad, is approved subject to the remark that the Dt. Board should take steps to get adjusted to Elementary Education Fund a sum of Rs. 1,80,011/- out of the arrear toll compensation grant sanctioned to the District Board this year.

2. Compulsory Ely. education:- Under the scheme of compulsory ely. edn. introduced in 1945-46 and extended ~~this~~ last year about 10,100 children will be newly receiving instruction in schools in 1947-48. Besides this, about 2,000 children will be newly enrolled in these areas ~~next~~ this year. The Government have decided to extend further the scheme of compulsory ely. education in selected villages in each district in 1947-48 so as to bring under instruction 1.50 lakhs of children ultimately. Of these, ~~thxxx~~ about one lakh of children will be brought to school in 1947-48. The proportionate figure for Ramnad will be 3,600. Thus provision should be made in the budget for 1947-48 for the education of 10,100 children for a full year and for 6,260 children for ~~the~~ a portion of the year (8 months). The cost will be as follows:-

For 10,100 children at Rs.14 per pupil.	Rs.	1,41,400
" 6,260 children (for ~~nine~~ eight months).	"	~~65,700~~ 58,430
Equipment.	"	18,000
Total.	Rs.	2,~~25,100~~ 2,17,830

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

3. The provision made for the supply of midday meals to school children in 1947-48 ~~may~~ will be deleted with reference to G.O. No.386, Education, dated 2.3.47.

4. The Govt. have decided to revise the pay of elementary ~~school teachers~~ in local bodies from 1-1-47. Orders regarding the revision of pay as well as ~~the~~ other allowances will be issued separately.

should be met from their own funds. The Govt. Comilpore report not to sanction any subsidy from the Provl. funds for the purpose. So far as Ramnad Dt. Board is concerned the extra expre. on account of the revision of scales of pay of teachers will be about 1.23 lakhs. With a view to enable the Dt. Board to meet at least a portion of the cost of revision, the Govt. consider that the rate of education tax should be raised by 2½ pies (from 14 to 16½ pies).

5. 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, Ramnad, be raised from 14 to 16½ pies in the rupee of land revenue (from 58⅓ to 68⅔ % 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 16½ pies. Credit may provisionally be taken for the addl. income of Rs. 38,000/- which the Dt. Board may derive from the enhancement of the tax in 1947-48.

6. The Spl. 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 on revision of salaries that will not be covered by the extra income from the enhancement of the rate of Edn. tax. He should submit through the D.P.I., proposals for meeting the net extra expenditure involved on the revision of scales of pay of teachers.

7. An extract of the remarks from the D.P.I., in para 4 of his endorsement is forwarded to the Spl. Officer for information and necessary action.

To
The Spl. Officer,
Ramnad Dt.Bd.
The D.P.I.
The Exr. of L.F.Accts.
L.A. Department.

CHARGES ORDINARY	Rs.	
Staff:		
(1) Salaries and allowances ...	1,39,810	*
(2) Contribution to provident Fund ...	3,300	
(3) Travelling allowance ...	200	
2. Contingencies and equipment:		
(1) Contingencies:		
(a) House-rent. ...	10,538	##
(b) Other items. ...	4,434	@
(2) Equipment. ...	300	
3. Repairs to buildings. ...	3,200	
4. Advances recoverable.. ...	2,000	
Total ordinary:	1,63,932	
CAPITAL.		
1. Sheds for schools in compulsory areas.	5,4[illegible]	
2. Equipment (1) for schools (in the areas to be selected for compulsory education) ...	1,600	
(2) for other schools.	4,000	
Total capital:	10,800	
Total Ordinary and Capatial: ...	1,74,432	
Closing balance. ...	12,633	@

@ required for meeting the cost of revision of salaries of teachers.

* includes a sum of Rs.17,040 towards salaries and allowances for teachers in schools in compulsory areas.

includes a sum of Rs.1,370 for rent charges for schools in compulsory areas.

@ includes a sum of Rs.630 for contingent charges for schools in compulsory areas.

Mr./

ANNEXURE. 25

Receipts.		Charges. Ordinary. Rs.
Opening balance as revised:		
ORDINARY.		
1. Education tax.	3,30,000	
2. Other receipts.		
3. Government grant:		
(i) under section 37 of the Ele. Edn. Act.	76620	
(ii) under the proviso to section 37 of the Act.	152841	
(iii) for the scheme of compulsory edn.	199830	
4. Contribution from the general funds.	85000	
5. Arrear toll compensation grant.	180011	
Total Ordinary:	1015750	
CAPITAL.		
Govt. grant.	18000	
	11000	
Total Capital:	29000	
Total Ordy. & Capital:	1044750	
Grand total including opening balance:	1044750	
1. Staff:		
(1) Salaries and allowances.		
(a) [illegible]		2000
(b) Masters.		45430
(c) Clerks and servants.		8400
(2) Contribution to provident Fund.		2535
(3) Travelling allowance.		2000
2. Contingencies and equipment:-		
(1) Contingencies.		
(a) House rent.		4680
(b) Other items.		2210
(2) Supply of ~~midday meals~~ to school children.		1750
3. Repairs to buildings.		1230
		940
		200
Total ordinary:		977750
CAPITAL.		
1. [illegible]		2000
2. Equipment for schools (1) (in the areas to be selected for compulsory education in 1947-48).		18000
(2) other areas		9000
Total Capital:		29000
Total Ordy. and Capital:		1006750
Closing balance:		038000

@ includes a sum of Rs. 178410 for salaries of teachers in schs in old areas

includes a sum of Rs. 14280 for new charges for schs in old areas

@ includes a sum of Rs. 7140 for capital chgs in schs in old areas

5/7/47

Rs. 177920

C.F. 32.

27 A.S.II 14/8

Local Administration Department

Received 14/8 Registered

From (Name)
Sri C.Vivekanandamurthi B.A.,
Designation
Spl.Officer,Ramnad Dt.Board &
Station
Dt.Collector,Ramnad at Madura.

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

Enclosures: R.Dis. No. No.15071/47. dated 13--8-- 1947.

Sir,

Sub:-Education Tax- enhancement of rate- report submitted-
G.O.No.1494 Edn. dated 10-7-47.

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With reference to the above, I enclose herewith a copy of the District Board Resolution No.1758 dated 13-8-47 for favour of information.

br.14/8.

C. Sundaramurthi 14/8
For Special Officer.

P.T.O.

28

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Proceedings of the Special Meeting of the Ramnad Dt.Board.
No.1758. dated 13-8-47.

READ:

G.O.No.1494 education dated 10-7-47 received from the Government directing the alteration of the rate of levy of education tax from 58 1/3rd per cent to 68 3/4th of the land cess(i.e) 16½ pies in the rupee of the land revenue) with effect from fasli 1357.

Board for sanction.

Resolution: Sanctioned.
/True extract/

55/23/8

29

Edn. & P.H.Dept.

15

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

Reference: From the Sp. Officer Dt. Bd. Ramnad No. 1507/47 d/ 13.8.47

MEMORANDUM NO. 6657/Ramnad/47-1 EDN. DATED 22.8.47.

A copy of para 5 of G.O.No. 1494 Edn., dated 10.7.47 and a copy of the resolution of the District Board, Ramnad, submitted with the letter of the Sp. Officer cited above, are forwarded to the Collector of Ramnad and he is requested to arrange for the collection of education tax at the enhanced rates of 16½ pies in rupee (68 3/4 per cent of land cess) of land revenue with effect from fasli 1357 and for the adjustment of the additional income during nine months in 1947-48 to the credit of the District Board in usual manner, before the close of the financial year.

Sd/- K. 27/8/47

To the Collector of Ramnad
(with enclosures)
To the S.O., D. Bd. Ramnad
To the D.P.I.
To the Exr. of L.F.A.

Sd/- 22.8.47

30

C.F. 32.

Local Administration Department

From (Name)
Sri. C. Vivekanandamurthi B.A.,
Designation
Special Officer Ramnad Dt. Board &
Station
Dt. Collector Ramnad at Madura.

31 82 16

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

To

The Secretary to Government,
Education and Public Health Department
Fort St. George, Madras,
THROUGH
Director of Public Instructio
Madras

Enclosures: Roc. No. E 9. 24612/47 dated 9-----12------1947.

Sir,

Sub:- Elementary Education - Ramnad District Board - Proposals for meeting the additional cost or revision of salaries - Government Memo. No. 90935 47-1 dated 19--11--47.

SEC. TO GOVT. EDUCATION AND PUBLIC HEALTH DEPT. 15 DEC 1947

98782

During 1946-47 when Education cess was levied at 14 pie in the rupee of land revenue a sum of Rs. 2,86045/- alone was realised. A sum of Rs. 1,71,989/- was credited to the District Board funds during the current year as arrears for fasli 1856. The following amounts will be credited as Education cess during 1947-48 inclusive of the amounts due to increase of Education cess from 14 to 16½ pies with effect fr Fasli 1357.

	Rs.
Fasli 1356 April to June 47 at 14 pies in the rupee. 20901x3 =	62,703
Fasli 1357 at 16½ pies July to October '47 21010x4 =	84,040
Supplemental for -do-	14,960
November '47 to March '48 at Rs. 46260x5	2,31,300
Arrears for fasli 1356.	1,71,989
Total Rs.	5,64,992

2. The excess expenditure required in giving effect to the revised scales of pay amounts to Rs. 1,45,800/- for 1947-48 as reported in this office Roc. E 7. 13376/47 dated 27-11-47., which can not be met from the increased income referred to in para 1 above. Provision has been made in the Revised Estimate for 1947-48 to meet this expenditure. There is therefore no need for any advance from Government.

12/12

For Special Officer.

ms. 11/12

11/12

E & P.H. (B2)

No action is called for. May be added to C. No. 95782/47.

23.12.47

C. No. 13969.

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

From the D.P.I. No. 18-B3/46-47 dated 11.2.47

BUDGET ESTIMATE - 1947-48 - Elementary Education Fund - Dist. Board, Ramnad.

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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 Education Fund ~~Account~~ under the control of Dt. Board Ramnad. The estimates are examined below:-

2. Provisions ~~have~~ been made in the budget for the ~~following~~ expenditure connected with the ~~introduction~~ scheme of compulsory education and ~~continuance~~ working of midday meals:—

	R.E. 1946-47	B.E. 1947-48
	Rs.	Rs.
Compulsory Education.	28,305	43,550
Midday meals.	53,930	1,18,160

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

3. Excluding the transactions relating to the scheme of compulsory 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.	-1,4470	-65,270	-1,14,927
Receipts.	6,77,797	6,95,108	6,08,907
Charges ~~Ordinary~~ now	7,74,116	744,765	7,77,920
~~Capital:~~ Capital	-	-	11,000
Closing balance.	-239019	-114927	-294938

4. R.E. 1946-47: (1) Receipts: There is an increase of Rs. 32,000 in the income taken credit for edn. tax. This ~~presumably~~ with refce. to the adjustment in the current year of arrears of previous years. The credit taken as Govt. contribution in respect of edn. tax shows a decrease of Rs. 28,000. This is due to a fall in income under edn. tax adjusted in 1945-46. Credit has been taken for transfer of a sum of Rs. ~~11,0589~~ 1,19589 out of the arrear toll compensation grant adjusted to the Dt. Board against the sum of Rs. 1,11,819 ordered for adjustment by Govt. A subsidy of Rs. 4,406 has been taken credit towards separately the cost of maintenance of prevocational classes.

These changes result in a net increase of Rs. 16,000 under receipts in the R.E.

2) Charges: Provision has been made in the R.E. for the grant of arrears of D.A. to teachers (Rs. 47,000) Yet, the total charges are well within the sanctioned allotment for this year. This is primarily due to a reduction in provision under salaries by Rs. 6,000 No explanation has been given for this reduction. Presumably the B.E. figure is an over estimate and the figure in the R.E. is more accurate.

3) Closing balance: The R.E. as framed by the Dt. Bd., closes with a deficit of Rs. 1,14,927. In the general funds budget the L.A. Dept. have noted that there is sufficient balance in the arrear toll compensation grant for meeting the deficit.

5. B.E. for 1947-48: 1) Receipts: No special remarks seem called for. The budget takes credit for the usual income under several heads.

2) Charges: The provision made under several heads seem adequate.

3) Closing balance: The net deficit for 1947-48 will be 1,80,011 In the genl. funds budget the L.A. Dept. have noted that there is sufficient balance in the arrear toll compensation grant which can be utilised for meeting the deficit anticipated.

6. The Govt. have recently decided that revised scales of pay should be sanctioned to teachers of ele. schools under local bodies. The intention is that means should be devised for providing necessary fund for the extra cost on account of revision of salaries. Advances will be provided from provl. funds and recovered from the local boards. 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. 1.23 lakhs as worked out below:

No. of teachers.	Existing scale of pay	Revised scale of pay	Extra cost
90	15-20	20-30	8100
1108	20-30	25-40	99720
86	25-45	35-65	15480
			123300

Of this a sum of about Rs. 64,400 will be the cost of revision of salaries of teachers employed under the scheme of compulsory education. It is presumed that this cost should be met from a subsidy from provl. funds in as much as the Govt. have undertaken to meet the entire cost under the scheme. Excluding this net liability to the Dt. Board will be Rs. 1.17 lakhs. This is the ultimate liability and immediate liability is not known. The question for consideration is whether the rate of Educational tax should be raised to meet a portion of the cost of revision of salaries. The present rate is 14ps. and this is the conventional maximum for the Dt. Bd. The normal expenditure of salaries is Rs. 6.50 lakhs, and the extra cost of revision will come to Rs. 1.17 lakhs. Secretary has recorded the view that rate of Edn. tax may be raised 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 by 2½ps. The additional income will be Rs. 50,000 and will meet only a small portion of the cost of revision. Special means will have to be devised to meet the remaining cost. For the present the tax may be raised from 14ps. to 16½ps. For orders.

8. Compulsory Elementary Education:

(a) Revised Estimates: 1946-47: The Board has provided for an expenditure of Rs. 28305 for the introduction of compulsory education and taken credit for a subsidy from the provl. funds. In G.O. 511 Edn. dated 3.8.46, a sum of Rs. 8700 has been sanctioned for the working of the scheme of compulsory edn. in areas of 1945-46. A subsidy towards the cost of the scheme introduced this year will become payable if the Board claims a subsidy on this account before the end of this year. For the present the estimate may be allowed.

b) Budget Estimate for 1947-48: Under the scheme of compulsory edn. introduced in 1945-46 and extended this year about 10,000 children will be receiving instruction in schools in 1947-48. Besides, this about 2,600 children will be newly enrolled in these areas next year. The Government propose to extend further the scheme of compulsory edn. in selected villages in each district in 1947-48 so as to bring 1.5 lakhs of children ultimately. Of these about one lakh of children

will be brought to schools in 1947-48. The proportionate number ~~of~~ will be 3600. Thus provision should be made in the budget for 1947-48 for the education of 10100 children for a full year and for 6200 children for the portion of the year (9 months). The cost will be as follows:

For 10100 children at Rs. 14 per pupil	Rs	141400
6200 children (for nine months)		65700
Equipment		18000
Total		225100

The estimate may be ~~xkkx~~ revised as indicated above.

9. Supply of midday meals: Credit has been taken for a subsidy of Rs.53930 in the R.E. towards the cost of supply of midday meals to school children this year. A subsidy of Rs 43553 has been sanctioned towards the provision of meals to school ~~children in the areas of 1946-47 to school~~ in compulsory areas of 1945-46. A further payment may have to made towards the supply of meals to children in the areas of 1946-47 also. The question may be considered if an application is received from the Dt. Bd., In any case the figure in the R.E. is liable to revision with reference to the subsidy actually paid.

Budget: 1947-48: The Government 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. L.A. and Finance may see for remarks.

Para 4 (3) on p 2 ante While passing assets On the general fund budget for the dfbd, it has been decided that the deficit of Rs 114927 in the E.E. Account for 1946-47 can be met by adjustment from the arrear toll compensation sanctioned to the Board in the current year. The total amount adjusted from the arrear toll compn to the E.E account

LOCAL ADMINISTRATION DEPT. 9 MAR 1947 8447 SECRETARIAT, MADRAS

ASST. SECRETARY TO GOVERNMENT 18 MAR 1947 FINANCE DEPARTMENT 16810

ASST. SECRETARY TO GOVERNMENT 19 MAR 1947 22206 EDUCATION AND PUBLIC HEALTH DEPT.

in 1946-47 will tems to Rs 2,34516

Para 5 (3) p 2 ante. The deficit of Rs 1.80.011 in the B.E for 1946-47 under the E.E Account can also be met by adjusting an equal amount from the arrear toll compensation likely to be sanctioned in 1946-47.

With these remarks the file may be passed on to Fin. ncd

Finance.

Fin (Exp. A)

(Please see the notes on pp. 1-4 above.)

A on p. 2 above. The LA. dept. have noted that the deficit of Rs. 114927 in the E. E. Fund Account for 1946-47 can be met by adjustment from the arrear toll compensation grant. The LA. may be requested to issue orders immediately for adjusting a sum of Rs. 1,14,927 from the arrear toll compensation grant.

B & C on p. 3 above. Edn. may be requested to follow the procedure suggested by this dept. in similar cases.

Edn

L. A. no No 8447-1 Budget II

17. 3. 47.

6

13967

Edn Dept. B2

With reference to the note of Finance at M1 on p5 ante, a draft answer is resubmitted.

19.3.47 19.3.47

[Issued as Memo no 13967 B2-2 Edn dt 20.3.47]

The questions relating to the extent to which the Rate of Edn Tax should be Revised so as to meet the Cost of Revision of Salaries of Teachers and also the liability of Govt for meeting the Cost of Revision of Salaries of teachers employed under the Compulsory Elem. Edn scheme are separately under Consideration. This file may be seen till a decision is reached on these points.

22.3.47

It has been decided in circulation that the rate of Education Tax levied in the areas of the Dt. Boards may be increased in proportion to the additional expenditure on the revision of salaries. On this basis, the rate of Education Tax can be raised from 14 pies to 16½ pies in the case of the Dt Board, Ramnad, as explained on p.3 ante.

A draft order is submitted for approval.

24/6/47.

24.6.47

p 20

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 of teachers employed under the scheme of compulsory Elementary Education.

(1) above: It was 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 Ramnad is concerned, the conventional maximum upto which the tax may be raised ~~will be~~ is 16½ 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 up to this rate. The need for further enhancement may if necessary be considered on receipt of the report called for in para 6 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 Dt. Bd. Ramnad is concerned, the extra cost (Rs. 6400) will have to be met from the N.T. fund till the question of subsidy is settled. If Govt. decide not to sanction the subsidy the question of further enhancement of education tax may also have to be considered. This will form part of the examination proposed to be undertaken on receipt of the report called in para 6 of the draft below.

2. A draft order is submitted for approval. L.A. may see.

LOCAL ADMINISTRATION DEPT. 23619 7 JUL 1947 SECRETARIAT, MADRAS

26.6.47

5/7/47 5/7/47

L.A.

Edn P. H. w.o. 13967-B2/47-3 7-7-47.

CMS (A-N) 8/7

[Previous rules & Govt Order at pp 4-5 above]

8/

Exh B2

The further note of SLH on P 7 above and the draft order below may be perused and the file passed on to Fin. Sec

Sec
8.7.47

Hom
8.7.47

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8.7.47

Fin. Exp
9/7/47

Sen Trans
9.7.47

Ex Pt

Issue
9/7/47

WAmar 3615-15
9.7.47

SECRETARY TO GOVERNMENT
9 JUL 1947
FINANCE DEPARTMENT
40881

Finance Sec 40881-Exp.
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