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Scott II-37—50,004—4-11-46.

E & P # (1947) Department.

SERIES.

G.O. NO. 1498 E

Dated 10/7/47.

[Despatch Abstract.]

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

Back Papers.

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

Further Papers.

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

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.
R.O.P. No.17 B3/46-47 dated 20.2.47.

SUB: Elementary Education Fund - Budget Estimate 1947 - 1948 - District Board, Madura.

Ref: Letter C1 no.19449/46 dated [illegible] 29.1.1947.

SUBMITTED:

ASST. SECRETARIAT OFFICE GOVERNMENT EDUCATION AND PUBLIC HEALTH DEPT. 1 MAR 1947

2. Variations between the R[illegible] and the Budget Estimate have been explained by the Special Officer.

3. Revised Estimate for 1946-47.

i) The Credit taken for Rs.99,2901—as government grant under Section 37 of the Elementary Education Act should be raised to Rs.99293/- with reference to G.O. No.1932 Edn. dated 8.10.1946.

ii) The credit taken for Rs.226560/- as government grant under the Proviso to section 37 of the Elementary Education Act should be reduced to Rs.226335/- with reference to G.O. No.783 Edn. dated 10.4.46, 792 Edn. dated 11.4.46 and 1498 Edn. dated 31.7.1946.

iii) The amount shown under 'Deduct Refunds' should be revised to Rs.71342/- with reference to Government Memo No.41750 B2/46-1 Edn. dated 10.8.1946.

iV) The total Expenditure - ordinary and capital exceeds the sanctioned Budget and this requires sanction of Government.

4. Budget Estimate for 1947-48.

i) The Credit taken for Rs.99,290/- 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 to be adjusted to the fund at the old rate during 1946-47.

ii) The Credit taken for Rs.2,26,560/- as government grants under the Proviso to section 37 of the Elementary Education Act should be reduced to Rs.2,24,841 with reference to G.O. Nos.783 Edn dated 10.4.46, 792 Edn. dated 11.4.46 and 1498 Edn. dated 31.7-46.

5. Accommodation:

Accommodation is reported to be inadequate in 104 boys schools and unsuitable in 42 boys schools and it is both inadequate and unsuitable in 34 boys schools. Seventy-three girls schools are held in either inadequate or unsuitable buildings - some of the schools are in need of immediate repairs - playground and garden facilities are wanting in some of the schools. The Board has provided Rs.13000/- under "Repairs to buildings" 'Ordinary' and Rs.20000/- under lands and buildings - capital. The Special officer may be advised to carry out the necessary repairs at an early date and provide necessary extension of accommodation to needy schools in consultation with the Inspection officers. Out of the above provision of Rs.13000/- a sum of Rs.2000/- is reported to be utilise for repairs to rent-free buildings - The attention of the Spacial office may in this connection be invited to Government instructions on the question of repair to rent-free buildings.

6. Staff.

It is reported that 34 boys'schools and 21 girls schools are in need of additional staff. The Board has made provision for the employment of 50 additional teachers. These appointments may be made at an early date in consultation with the departmental officers.

Most of the school[illegible]
ded Rs.[illegible] under
niture and Libra[illegible]

be required to utilise the provision in full and to supply the articles of equipment to schools at a very early date.

Compulsion and Midday Meals Scheme.

(a) (i) Compulsion - R.E. for 1946-47.

The aim of the scheme introduced during 1945-46 was to bring ultimately under instruction about 10278 children of schoolage. Of these, about 6850 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 Edn. dated 3.8.46 sanctioned the payment of subsidies in monthly instalments. During 1946-47 about 2000 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 31.3.47. The necessary provision may be made in the B.E. 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 12,300 children, about 8200 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.1455 Edn. dated 26-7-1946 with effect from 1-9-1946. Provision for recurring expenditure will therefore have to be made for 6 months roughly, and added on to the advance sanctioned in G.O. No.1511 Edn. dated 3-8-46 and this will be the R.E. 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 R.E. for this purpose.

No. of teachers required for 8200 children 234 (A).
No of teachers required for 2000 children 57 (B).

	A (234 teachers)			B (57 teachers).		
	Per month.	For 6 months	per annum.	For 8 months.	Per annum.	Per month.
Pay of teachers at Rs.20 p.m. each	4680	28080	56160	37440	13680	1140
D.A. for teachers at Rs.16 p.m. each.	3744	22464	44928	29952	10944	912.
Contingencies at Rs.1/8 per teacher p.m.	351	2106	4212	2808	1026	85½
		8590			10,300	
Rents.						
Pay of peons and conductresses.....		1760			4,130	
D.A. to -do		4000			8,960	
Books & Slates (lump)		4500			7,000	
Construction of sheds (lump)		66700			75,000	
Equipment (lump)		40000			20,000	

(ii) B.E. 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 12300 children. Of these, about 8200 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 17050 children admitted upto the end of 1946-47 in the 1945-46 and 1946-47 areas. The cost of educating the 4440 children who may be admitted during 1947-48 in the 1945-46

P.T.O.

1946-47 areas may be paid during 1948 - 49 while adjusting the advance that my be made by Government during 1947-48 to maintain th stage reached upto the end of 1946-47, in all areas. Such a step will avoid over-budgetting. The cost of educating the 6850 childre may be taken to be the same as the estimate based on which advance was sanctioned in G.O. No.1511 Edn. dated 3-8-46. The annual cost of educating the 2000 children in the 1945-46 area and the 8200 children in the 1946-47 area is worked out in the statement under R.E. for 1946-47.

(b) Midday meals:-

(1) R.E. for 1946-47:- The estimated expenditure for 1946-47 is Rs.1,46,853 as per G.O. No.1511 Edn. dated 3-8-46 for the 1945-46 area in respect of the stage reached on 31-3-46. This may be taken as the R.E. and adjustments made during 1947-48; The Board has completed the arrangements for feeding the children in th the 1946-47 area ~~am~~ and therefore a provision of Rs.8750/- for 4000 children for a month may be made in the R.E. for the purpose. The R.E. will then be Rs.1,55,603/-.

(ii) B.E. for 1947 - 48:- During 1947-48 the Board is expected to feed about 6103 children the maximum fixed for the District for the year 1945-46. There are no labour schools in the 1945-46 area. The annual cost of feeding these children is Rs. 1,46,853/-. The maximum number fixed for the 1946-47 area is 4000. The annual cost of feeding these children will be Rs.96,250/-. It is assumed that the Government will fix 4000 children, the No. fixed for the current year, for the 1947-48 area also. Provision may roughly be made for 4000 pupils for 3 months and it works to Rs.26,250/-. Thus the total estimate works to Rs.2,69,353 or Rs.2,69,400/- in r round sum.

(c) The estimated expenditure (B.E. and R.E.) 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	63,720	1,42,920
2. D.A. to teachers	50,880	1,14,240
3. Pay of peons and Conductresses	1,760	4,150
4. D.A. to -do-	4,000	8,960
5. Rent for school buildings.	8,590	10,300
6. Contingencies	4,770	10,710
7. Books & Slates	4,500	7,000
	1,38,220	2,98,260 or 2,98,300
Total.		
8. Midday meals.	1,55,603	2,69,400.
Grand total Ordinary.	2,93,823	5,67,700.
Expenditure - Capital.		
9. Construction of sheds	66,700	75,000
10. Equipment.	40,000	20,000.
Total	1,06,700	95,000
GRAND TOTAL (Ordy & Cap)	4,00,523	6,62,700.

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* Annual progressive increase 45-46 area 2000.
" " " 46-47 area 2460
4460.

(d) Details for the credit taken and the expenditure propos called for in Government Memo No.75295-B-2-46 dated 9-12-46 rece from the Special Officer, are enclosed.

5

For DIRECTOR OF PUBLIC INSTRUCTION.

To

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

P.R.26/2.

Ref. C.1. No. 19449/46 District Board Office, Madura
Enc. one in duplicate Dated 23rd January 1947.

From

Sri Rao Sahib B. Madhava Rao Nayudu, B.A.,
Collector and Special Officer,
Madura District Board,
MADURA.

DIRECTOR OF PUBLIC INSTRUCTION
P. 17B3/46-47
27 JAN 1947
MADRAS

To

The Director of Public Instruction,

MADRAS.

Sir,

Sub: Education - Elementary - Budget Estimate 1947-48 - Madura District Board - submission of.

I submit herewith in duplicate the Budget Estimate of the Elementary Education Fund of the Madura District Board for the year 1947-48.

The board's resolution on the budget will be recorded on 28-1-1947 and a copy of it sent in continuation.

25.1.47.

For Collector & Special Officer,
District Board, Madura.

N.N. 24-1-47.

24/1

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Ref. C.1. No. 19449/46

District Board Office, Madura
Dated 29th January 1947.

From
Sri Rao Sahib
B. Madhava Rao Nayudu, B.A.
Collector & Special Officer,
Madura District Board, Madura.

To
The Director of Public Instruction,
Madras.

Sir,

DIRECTOR OF PUBLIC INSTRUCTION
Rap 17 B 3/4 Dec 47
31 JAN 1947
MADRAS

Sub: Education - Elementary - Budget Estimate for 1947-48 - Madura District Board - submission of

My Ref. No. C.1. 19449/46 dated 23-1-1947.

A copy of District Board Resolution No. 176 dated 28-1-1947 sanctioning the Budget Estimate of Elementary Education Funds of the Madura District Board for the year 1947-48 is enclosed.

29.1.47.

For Collector & Special Officer,
District Board, Madura.

N.N. 29/1

29/1

Proceedings of the Madura District Board, Madura.
No. 176 Dated 28-1-1947.

To sanction the Revised Estimate for 1946-47 and the Budget Estimate for 1947-48 of the General and Elementary Education Funds of the Madura District Board.

Resolution: Sanctioned.

(True Extract)

Sd. B. Madhava Rao Nayudu,
Collector & Special Officer,
Madura District Board, Madura.

Revised Estimate for 1946-47 and Budget Estimate for 1947-48 of the Elementary Education Fund.

Head of Account.	Budget Estimate for 1946-47.	Revised Estimate for 1946-47.	Budget Estimate for 1947-48
(1)	(2)	(3)	(4)
	ELEMENTARY EDUCATION ACCOUNT.		
Opening Balance		71,340	
RECEIPTS - ORDINARY:			
Education Tax Current ...	3,00,500	3,10,790	3,10,790
(7) Other Receipts ...	3,500	3,500	3,500
(8) Government Grant (i) Under Section 37 of the Elementary Education Act.			
Current. ...	96,550	99,290	99,290
(ii) Under proviso to section 37 of the Elementary Education Act. ...	2,24,560	2,26,560	2,26,560
Contribution from the General Account. ...	1,48,200	5,44,734	4,21,420
Toll Compensation ...	2,40,330		
Government grant for compulsory education	2,00,913	1,23,110	2,78,390
Do. for Midday Meals	2,10,850	1,82,600	3,19,590
Advances recovered.	4,600	1,90,000	3,23,600
Deduct - Refunds	-	71,340	-
Deduct amount transferred to capital	40,500	72,200	40,500
Total	13,89,503	15,37,044	19,42,640
Receipts - Capital			
Government Grant compulsory education	40,170	1,11,200	1,02,000
Add Amount transferred from ordinary	40,500	72,200	40,500
Total	80,670	1,83,400	1,42,500
Total Ordinary & Capital	14,70,173	17,20,444	20,85,140
Grand Total including opening balance	14,70,173	17,91,784	20,85,140

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25.1.47.

For Collector and Special Officer,
District Board, Madura.

Revised Estimate for 1946-47 and budget estimate for 1947-48 of the Elementary Education Fund.

Head of Account.	Budget Estimate for 1946-47.	Revised Estimate for 1946-47.	Budget Estimate for 1947-48.
(1)	(2)	(3)	(4)
EXPENDITURE - ORDINARY			
1. Staff:-			
Salaries & allowances	3,080	2,310	2,220
Travelling allowance & contingencies.	500	500	500
Masters - General			
Salaries. ...	5,18,740	5,74,550	5,44,520
Dearness Allowance...	3,36,310	4,11,960	3,51,880
Do. Compulsory			
Salaries. ...	99,420	58,040	1,36,000
Dearness Allowance...	79,536	46,380	1,08,800
Clerks and Servants			
General ...	8,950	10,510	14,550
Dearness Allowance	7,190	8,894	8,480
Do. Compulsory			
Salaries. ...	-	1,760	4,130
Dearness Allowance...	-	4,000	8,960
Contribution to Provident Fund. ...	26,620	26,640	27,080
Travelling allowances...	2,500	2,500	2,500
2. Contingencies and Equipment - General ...	21,340	22,000	20,120
House Rent { compulsory	14,500	8,590	10,300
~~Do.~~ { General	22,530	23,030	25,450
Other items { compulsory	7,457	4,340	10,200
Furniture & apparatus	2,000	1,500	2,000
Library books and maps	1,000	1,000	1,000
Repairs to buildings	15,000	20,000	13,000
Midday meals to pupils	2,10,850	1,82,600	3,19,590
Manual Training - Salaries	6,420	6,320	6,220
Dearness Allowance	960	960	1,540
Advances recoverable	4,600	1,90,000	3,23,600
Total	13,89,503	16,08,384	19,42,640

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Expenditure-Capital

1. Lands & Buildings			
General ...	20,000	30,000	20,000
Compulsory ...	-	66,700	75,000
2. Equipment:-			
(1) Furniture & apparatus			
General ...	15,000	35,000	15,000
Compulsory ...	40,170	40,000	20,000
(2) Library books and maps			
General ...	2,500	4,200	2,500
Compulsory ...	-	4,500	7,000
Manual Training	3,000	3,000	3,000
Total ...	80,670	1,83,400	1,42,500
Total Expenditure (Ordinary and Capital)	14,70,173	17,91,784	20,85,140
Grand total including closing balance ...	14,70,173	17,91,784	20,85,140

N. Nagan
25.1.47.
For Collector and Special Officer,
District Board, Madura.

N.N. 24-1-47. D 24/1

B. Elementary Education Fund.

Compulsory Education Scheme.

Head of Account.	Budget Estimate as revised by Government 1946-47.	Revised estimate for 1946-47.	Budget estimate for 1947-48.
Receipts - Ordinary			
Grant for compulsory education	2,00,913	1,23,110	2,78,390
Do. for Midday Meals	2,10,850	1,82,600	3,19,590
Total	4,11,763	3,05,710	5,97,980
Receipts - Capital			
Grant for compulsory education	40,170	1,11,200	1,02,000
Expenditure - Ordinary			
Masters - Salaries	99,420	58,040	1,36,000
Dearness Allowance	79,536	46,380	1,08,800
Clerks and servants Salaries	-	1,760	4,130
Dearness allowance	-	4,000	8,960
Contingencies	14,500	4,340	10,200
House Rent	7,457	8,590	10,300
Midday Meals	2,10,850	1,82,600	3,19,590
Total	4,11,763	3,05,710	5,97,980
Expenditure - Capital			
Land and buildings	-	66,700	75,000
Equipment - Furniture and apparatus	40,170	40,000	20,000
Library, books and maps	-	4,500	7,000
Total	40,170	1,11,200	1,02,000

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N. Nagan
25.1.47.
For Collector & Special Officer,
District Board, Madura.

N.N. 24/1 D 24/1

MADURA DISTRICT BOARD.

Revised Budget for 1946-47.

Expenditure - Ordinary.

1. Salaries and allowances, District Board Educational Officer Sri S. Maharaja Pillai for two months at Rs. 175/-p.m.	350	
Do. Sri S. Vadivelu Pillai for 10 months at Rs. 115/- p.m.	1,150	
Leave allowance and P.C. at Rs.49-6-0 p.m. for 2 months.	99	
Do. for 10 months at Rs. 45/- p.m.	450	
(iii) Dearness allowance for Do. for 2 months at Rs. 31/- p.m.	62	
Do. at Rs. 20/- p.m. for 10 months	200	
T.A. for D.B.E.O	262	
	2 811	2,810
2. Salaries of Masters - Other than Compulsory Schools.		
a. as per sanctioned budget.	5,18,740	
Provision is made for the employment of 25 additional teachers for 5 months from 1-10-46 and 25 teachers for 4 months from 1-11-46 at Rs. 20/- p.m. for the opening of new schools in non-compulsory areas and for additional teachers in schools in non-compulsory areas	4,500	
Add leave allowance for the substitute at 2½%	62	
Bonus of ½ months salary	51,250	
b. Dearness allowance as per sanctioned budget	3,36,310	5,74,550
Do. for the 25 additional teachers shown above at Rs. 16/- p.m. for 5 months and 25 teachers for 4 months.	3,600	
Add Dearness allowance for substitute at 2½%	50	
Arrears of dearness allowance of teachers for the period from 1-7-44 to 31-12-44	70,000	4,11,960
3. Clerks and servants - Salary		
As per sanctioned budget.	8,950	
For employment of one Superintendent from 1-11-46 at average pay 92/- p.m. for 4 months.	368	
Contribution towards leave salary on behalf of the Superintendent to be adjusted to general funds as per G.O.No. 385 Education dated 13-3-45 at 12½% of the average pay	46	
Salary for one Upper Division Clerk for 4 months at Rs. 63 x 4	252	
For one Lower Division Clerk for 9 months at Rs. 45 x 9	405	
Revn allowance at 12½% for 1 UDC & 1 LDC	82	
For 3 LDCs for 3 months at Rs45 p.m.	405	10,510
Arrears of dearness allowance for the period from 1-7-44 to 31-12-44.		
Peons (6x25x6)	900	
Do. for 1 Upper Division Clerk at Rs. 5/-	30	
For 6 clerks at Rs. 6x6x6	216	
For 3 clerks at Rs. 5x3x6	90	
For 1 attender 6x6	36	

Dearness allowance for peons and office establishments as per sanctioned budget.	7,190	
Dearness allowance for 1 Superintendent at Rs. 18x4 (additional post)	72	
Do. for 1 Upper Division Clerk at Rs.18x4	72	
Do. for 1 Lower Division Clerk at Rs.16x9	144	
Do. for 3 Lower Division Clerks at Rs.16x3x3	144	8894
~~For 3 Lower Division Clerks for 3 months at Rs.45~~	~~405~~	
4. Contribution towards provident fund and pension		
As per sanctioned budget.	26,620	
Do. for the Superintendent proposed to be employed from 1-11-46	4	
Do. for 1 Upper Division Clerk and 1 Lower Division Clerk.	7	
Do. for 3 Lower Division Clerks.	9	
	26,640	26,640
5. Travelling allowance to teachers as per sanctioned budget.		2,500
House Rent as per sanctioned budget -	21,340	
Lumpsum provision for payment of enhanced rate of rent to school buildings	660	
	22,000	22,000
6. Contingencies and other items.		
As per sanctioned budget.	22,530	
Contribution for conducting inter-school sports in Nilacottai and Tirumangalam Taluks	500	
	23,030	23,030
7. Equipment, Furniture and apparatus		1,500
Library books and maps		1,000
8. Repairs to buildings.		20,000
9. Advances recoverable		1,90,000
10. Manual Training		7,280

EXPENDTTURE - CAPITAL

1. Land and Buildings.	30,000
2. Equipment	
i) Furniture and apparatus	35,000
ii) Library books and maps	4,200
iii) Contingency and equipments	3,000
	72,200

Compulsory Education

1. Salaries and allowances to masters:-	
i) as sanctioned in G.O.No. 1511 Edn. dated 3-8-1946	35,640
ii) For 80 teachers already appointed for 6 months at Rs. 20/- p.m.	9,600

BUDGET - 1947-48 -RECEIPTS - ORDINARY -DETAILS.

1. Education Tax - last years' figure with revised estimate adopted.		3,10,790
2. Other receipts - sale of prevocational finished articles .S.Rs.etc H.R.		3,500
3. Government grant		
i) Under Section 37 of the Act (Revised figure for 46-47 adopted)		99,290
ii) Under proviso to Section 37 of the Act.	4.19,920 ~~1,48,200~~	2,26,560
4. Contribution from General Fund Account		
Do. towards the 1/3rd cost of part time prevocational instructors.	1,500	4,21,420
5. Subsidy for compulsory education as shown under the budget in the expenditure side.		
i) Masters - Salaries.	1,36,000	
ii) Dearness allowance Do.	1,08,800	
iii) Hea Contingencies - other items	10,200	
iv) House Rent	11,630	
v) Clerks and servants - salaries.	3,700	
vi) Dearness allowance for Do.	8,060	
vii) Midday Meals.	3,19,590	5,97,980
		3,23,600
Advances recovered.		40,500
Deduct - Amount transferred to capital		
Total ordinary receipt.		19,42,640

CAPITAL

Add amount transferred for Ordinary to capital	40,500	
Compulsory grant.	1,02,000	
Total capital	1,42,500	1,42,500
Total ordinary and capital		20,85,140
Grand total including opening balance		20,85,14

M. Narasa
25.1.47.

For Collector & Special Officer,
District Board, Madura.

N.N. 25/1

25/1

BUDGET ESTIMATE FOR 1947-48.

Expenditure - Ordinary.

1. Pay of District Board Educational Officer for 12 months (at Rs.125/-p.m. for 6 months and Rs.125/-p.m.for the other 6 months.	1,440	
Leave allowance and P.C. at Rs.45x12	540	
Dearness allowance at Rs.20/- p.m. 20x12	240	
Travelling allowance of District Board Educational Officer.	500	
	2,720	2,720
2.Salaries - Masters - other than compulsory		
i) Periakulam Taluk	8,236	
2. Nilacottai Taluk	7,827	
3. Palni	4,075	
4. Tirumangalam	7,047	
5. Madura.	3,887	
6. Dindigul	5,318	
7. Melur	4,379	
8. Kodaikanal	708	
	4,97,724	4,97,224
Add leave allowance for substitutes at 2½%	12,443	
Provision for the 50 additional teachers made in the revised budget for 1946-47 at Rs.20/- = 20x50x12	12,000	X
Provision for 50 additional teachers for 47-48 50x20x12	12,000	X
Add leave allowance for substitutes at 2½%	450	
Gratuity to teachers.	2,000	
Increment to teachers to be paid in 1947-48	7,900	X
	5,44,517	5,44,520

DEARNESS ALLOWANCE

Periakulam Taluk	68,100	
Nilacottai Taluk	60,240	
Palni Taluk	31,008	
Tirumangalam	52,656	
Madura	29,592	
Dindigul	42,000	
Melur	34,968	
Kodaikanal	5,952	
	3,24,516	
Add dearness allowance for substitutes at 2½%	8,164	
Dearness allowance for the 50 additional teachers provided in the Revised Budget for 1946-47 and for the 50 teachers provided in the budget for 1947-48.	19,200	X
	3,51,880	3,51,880

Clerks and Servants

Periakulam Taluk for 6 peons at Rs.64/-
Nilacottai Taluk for 4 peons at Rs.37/-
Palni Taluk for 3 peons at Rs.30/Rs
Tirumangalam Taluk for 6 peons at Rs.65/-

Madura Taluk for 1 peon at Rs.10/-
Dindigul Taluk for 2 peons at Rs.20/-
Melur Taluk for 2 peons at Rs.18/-

244 x 12	2,928	
	-------	2,930

Office Establishment.

One Superintendent average salary 92x12	1,104	
16 Lower Division Clerks 43 x 12 x 16	8,256	
One Attender 25 x 12	300	
For 1 Upper Division Clerk for which provision has been made in the revised budget for 1946-47 63x12	756	
	--------	10,420
Contribution towards leave salary on behalf of office establishment to be adjusted to General Funds as per G.O.No.385 Edn. dated 13-3-45 at 12½%		
For One Superintendent.	138	
For one Upper Division Clerk	94	
For 16 Lower Division Clerks.	969	

	12,867	14,550

Dearness allowance-Clerks and servants

For 24 peons at 16x24x12	4,608	
Office Establishment:-		
For 1 Superintendent. at Rs.18x12	216	
For 1 Upper Division Clerk at Rs.18x12	216	
For 16 Lower Division Clerks at Rs.16x16x12	3,072	
For 1 attender at Rs. 16x12	192	

Dearness allowance for substitutes at 2½%	184	

		8,484
Travelling allowance to teachers.		2,500
Contribution to provident fund and peension.		
To teachers.	27,000	
On behalf of office establishment as per G.O.No.385 Edn. dated 13-3-45	80	

	27,080	27,080

House Rent:-

Periakulam Taluk	5,274	
Nilacottai Taluk	3,792	
Palni Taluk	2,404	
Tirumangalam Taluk	3,167	
Madura Taluk	1,980	
Dindigul Taluk	2,049	
Melur Taluk	1,046	
Kodaikanal	409	

	20,121	20,120

Contingencies - Other items.

Periakulam Taluk	4,407	
Nilacottai Taluk	3,189	
Palni Taluk	1,731	
Tirumangalam Taluk	2,883	
Madura Taluk	1,684	
Dindigul Taluk	2,302	
Melur Taluk	2,037	
Kodaikanal Taluk	518	
Subscription to R.C.	300	
Cost of forms etc.	1,500	
Printing and stationery	1,200	
Postage	1,900	
Sweepers	500	
Subscription to Journal Vasantham	200	
Boys Scout Association, Madras.	100	
Sports	1,000	

	25,451	25,450

Equipment - Ordinary

		20,000
Furniture and apparatus		1,000
Library books and maps	11,000	13,000
Repairs to Buildings		
Repairs to rent free buildings belonging to private persons	2,000	
Manual Training		
For 8 full time instructors 205 x 12	2,460	
For 25 part time instructors 15x10x25	3,750	
		6,220
Dearness allowance for 8 full time instructors 8x16x12		1,540
		3,23, 600
		~~1,540~~

Advances recoverable.

CAPITAL EXPENDITURE

1. Land and buildings.	20,000
2. Furniture and apparatus	15,000
3. Library books and maps	2,500
4. Contingencies and equipment.	3,000

	40,500

Compulsory Education Scheme.

1. Salaries and allowances - Masters.		
For the eight centres opened in 1945-46 & 1946-47 148+252+400 teachers= 400x20 for 12 months	96,000	
For employment of 250 teachers at Rs.25/-p.m from 1-7-47 to 31-3-1948 = 250x20x8	40,000	
	---------	1,36,000
2. Dearness allowance:-		
For the eight centres opened in 45-46 and 46-47 for 400 teachers at Rs.16/-p.m for 12 months.	76,800	
for 250 teachers for 47-48 at Rs.16/-x250x8	32,000	
	---------	1,08,800
3. Contingencies other items.		
For 400 teachers at Rs.1-8-0 for 12 months	7,200	
For 250 teachers at Rs.1-8-0 for 8 months	3,000	
	---------	10,200

4. House Rent for schools opened in	1945-46.	1,632	
Do.	1946-47	6,000	
Do.	1947-48	2,670	
		10,302	10,300
5. Clerks and servants - salaries.			
For 24 conductress employed in 46-47 at Rs. 6x24x12		1,728	
For 10 conductors for 1947-48 10x6x8		480	
For 14 peons employed in 46-47 10x12x14		1,680	
For 3 peons to be employed in 47-48= 10x3x8		240	
		4,126	4,130

Dearness Allowance

For the 24 conductresses employed in 46-47 at Rs. 16x24x12	4,608	
For the 10 conductress proposed to be employed in 1947-48 for 8 months at Rs.16x10x8	1,280	
For the 14 peons employed in 1946-47 12x16x14	2,688	
For the 3 peons proposed to be employed in 47-48 for 8 months at Rs.16x3x8	384	
	8,960	8,960

Midday Meals:-

For 6100 + 4000 = 10,100 pupils at 220 days at 0-1-9 per pupil per day (45-46 & 46-47)	2,43,040
For 5000 pupils for 140 days at Re.0-1-9 per pupil per day proposed for 1947-48	76,560
	3,19,590
Advances recoverable	3,23,600

CAPITAL

1. Land and buildings.	75,000
2. Books and maps slates.	7,000
3. Equipment - Furniture and apparatus	20,000
	1,02,000

25.1.47

For Collector & Special Officer,
District Board, Madura.

N.N. 25/1

MADURA DISTRICT BOARD. 16

Total number of teachers in schools other than compulsory education schools of the Madura District Board on the date of submission of the BUDGET.

Secondary Grade.	Higher Grade.	Lower Grade.	Un-trained.	Weaving instructors.	Total.
190	1516	120	25	5	1856
Add the number of teachers for whom provision has been made for in the revised budget for 1946-47.					50
			Total		1906

Total number of teachers in compulsory Education Schools ~~of~~ :-

Secondary Grade.	Higher Grade.	Lower Grade.	Untrained.	Weaving instructors.	Total.
2	146				148
Add the number of teachers for whom provision has been made in the revised budget for 1946-47.					240
			Total		

SCALES OF PAY:

	Secondary Grade.	Higher Grade.	Lower Grade.
Men.	25-2/2-45	20-½-24-2/2-30	15-1/2-20
Women	30-2/2-45	25-½-29-2/2-35	20-1/2-25
Weaving Instructors		20-1/2-24-2/2-30	

Trained but failed Lower Rs. 15/-
Trained but failed higher 20/-
~~higher~~ untrained 15/-

NOTE:- The same scales of pay as those mentioned for men teachers are allowed to women teachers entertained on or after 1-12-1936 as permitted in G.O.No. 1665 L.A. dated 7-8-1936. But due to dearth of women teachers of the secondary grades, the original scale of pay of Rs. 30-2/2-50 has been restored.

Provision made in the budget for 1947-48 for opening new schools and appointment of additional teachers in the existing schools other than compulsory area. 50

Provision made in the revised budget for 1946-47 for employment of additional teachers in schools other than compulsory area and for opening new schools. 50

So provision for 75 teachers made in the budget for 1947-48 for the above purpose.

Number of additional teachers proposed to be employed during 1947-48.

1. In existing schools. 50
2. In compulsory education schools and in the existing schools in the compulsory area. 250

3. If the pay of the existing teachers is proposed to be revised of the total number of teachers whose pay will be affected showing the present and proposed scales of pay and the extra provision made for the same. NIL

A provision of Rs. 2,000/-has been made in the budget for repairs to rent free buildings belonging to private persons.

25-1-47

For Collector & Special Officer,
District Board, Madura.

N.N. 25/1

S 2571

iii) For 160 teachers proposed to be employed during the course of the year at Rs.20/- p.m for 4 months.	12,800	
	58,040	58,040
Dearness allowance as sanctioned in G.O.No. 1511 Edn. dated 3-8-1946	28,460	
Do. for item No. ii above at Rs. 16/- p.m. for 6 months 80x6x6	7,680	
Do. for item No. iii above at Rs. 16/- p.m. for 4 months.	10,240	
	46,380	46,380

2. Clerks and Servants:-

a. Pay for 18 conductresses sanctioned in S.C.R.No. 25 dated 29-5-46 at Rs.6/-p.m for 9 months.	972	
ii Pay for 2 peons at Rs. 10/-p.m. for 9 months sanctioned in District Board Resolution No. 125 dated 29-5-46	180	
iii Pay for 10 peons at Rs. 10/- p.m. for 4 months (Silamali, Seepalacottai, Uthamapalaya,m Tirupparankundram, Usilampatti, Ayyampalayam Sithayancottai, Sholavandan, Idayacottai and Sirugudi) Uthamapuram Muslim Boys	400	
iv. Pay for 2 peons at Rs.10/- p.m.for 3 months Melur Boys II Shift.	60	
v. Pay for 6 conductresses at Rs.6/-p.m. for 4 months (Uthamapalayam, Authoor, Sithayan cottai, Natham, Seepalacottai, Tirupparankundram	144	
	1,756	1,760

b. i) Dearness allowance for 18 conductresses sanctioned in S.C.R. No. 25 dated 29-5-1946 at Rs. 16/- p.m. for 9 months.	2,592	
ii) Dearness allowance for 2 peons at Rs.16/- p.m for 9 months sanctioned in D.B.R.No. 125 dated 29-5-46.	288	
iii) Dearness allowance for 10 peons at Rs.16/- p.m. for 4 months.	640	
iv. Dearness allowance for 2 peons for 3 months	96	
v. Dearness allowance for 6 donductresses at Rs.16/- p.m. for 4 months.	384	
	4,000	4,000

Contingencies:-

i) House Rent - for schools opened in areas in which compulsion was introduced in 1945-46	4,000	
ii) House rent for schools opened in compulsory areas of 1946-47	4,590	
	8,590	8,590

Contingencies - Other items.		
For schools opened in 1945-46	2,664	
For 80 teachers at Rs. 1½ for 6 months	720	
For 160 teachers at Rs.1½ for 4 months	960	
	4,344	4,34

Midday Meals. in centres opened in 1945-46.

1. Ayakudi centre for 750 pupils for 70 days at Re.0-1-9 per pupil per day (January to March 1947)	5,742	
2. For other 7 centres for 5,350 pupils for 220 days at Re-0-1-9 per pupil per day .	1,28,734	
3. For 4000 pupils for 110 days at Re.0-1-9 per pupil per day.	48,125	
	1,82,601	1,82,601

CAPITAL

1. Lands and Buildings

Samayanallur - 2 sheds (board site)	3,000	
Sholavandan - 3 sheds (private site)	4,200	
Melur - 3 sheds (private site)	4,500	
Allinagaram - 3 sheds (Panchayat site)free	4,500	
Chinnamanur - 3 sheds (private site)5	4,500	
Silamalai - 2 sheds (board site)	2,000	
Gudalur - 3 sheds (private site & panchayat site) free.	4,500	
Cumbum - 4 sheds (Do. Do.	6,000	
Tirumangalam - 2 sheds (board site)	3,000	
Tirupparankundram - 2 sheds (Do.)	3,000	
Sirugudi - 1 shed (Do.)	1,500	
Sithayancottai - 1 shed (Do.)	2,000	
Idayacottai - 2 sheds (private) free	3,000	
Pannaikadu - 1 shed (Do. free	1,000	
Cost of lands.	20,000	
	66,700	66,700
2. Equipment - Furniture and apparatus	40,000	
3. Books and slates	4,500	
		1,11,200

25.1.47.

For Collector & Special Officer,
District Board, Madura.

N.N. 25/1

25/1

Number of schools other than Compulsory Schools showing the highest standard in them
Statement No. 1.

Name of Taluk.	VIII	VII	VI	V	IV	Total
Periyakulam ...	8	-	2	93	1	104
Palni ...	5	-		58		63
Nilacottai ...	3	-	2	98	1	105
Madura ...	1	-		67		68
Tirumangalam ...	6	-		100		106
Melur ...	3	-		87		90
Dindigul ...	4	-		97		101
Kodaikanal ...				11		11
	30		4	611	2+1	648

25.1.47.

For Collector & Special Officer,
District Board, Madura.

N.N. 24-1-47.

D 24/1

Statement No. 2
Total number of schools showing the highest standards in the schools transferred to Ramnad District Board from the control of the Madura District Board as per G.O.No. P.S. 1284 L.A. dated 15-7-1946.

Name of Taluk	VIII	VII	VI	V	IV	Total
Tirumangalam				5		5
				5		5

25.1.47.

For Collector & Special Officer,
District Board, Madura.

N.N. 24/1 D 25/1

Statement No. 4.

Total number of teachers in all Board Schools other than Compulsory Schools under the management of the District Board on the date of submission of the BUDGET.

Name of Teachers. Taluks.		Secondary Grade	Higher Grade.	Lower Grade	Untrained.	Full time Instructors
Periyakulam	...	50	316	13	1	3 weaving
Palni	...	20	144	15	-	
Nilacottai	...	36	282	28	-	1 Carpenter
Madura	...	8	147	6	-	
Tirumangalam	...	37	249	22	2	1 weaving
Melur	...	14	161	14		
Dindigul	...	17	191	20	20	
Kodaikanal	...	3	26	2	2	
		190	1516	120	25	5

25.1.47.

For Collector & Special Officer,
District Board, Madura.

N.N. 24/1

40

Statement No. 5

Total number of teachers in all Board Schools transferred to the control of the Ramnad District Board from Madura District Board as per G.O.Ms.Ps. No. 1224-L.A. dated 15-7-1946.

Name of Taluk	Secondary	Higher	Lower	Untrained	Weaving Instructo
Tirumangalam	1	11	1		13

25.1.52.

For Collector & Special Officer,
District Board, Madura.

22

Statement No. 6.

Total number of teachers employed in compulsory area education schools on the date of submission of the Budget and proposed to be employed during 1946-47 and in 1947-48.

Name of compulsory area.	No. employed now.		No. proposed to be employed in 46-47.		No. proposed to be employed 1947-48.		Total No. who will be under employ in 1947-48.	
	New Compulsory Schools	Existing. schools	New Compulsory.	Existing.	New Compulsory.	Existing	New compulsory.	Existing
Gudalur ...	26	2	2	2	6	3	34	7
Cumbum ...	29	2	2	3	8	4	39	9
Chinnamanur	31	1	3	2	7	3	41	6
Samayanallur	4	1	-	-	2	3	6	4
Sholavandan	19	3	2	4	7	3	28	10
Ayakudi ...	13	1	3	2	10	6	26	9
Melur ...	8	1	1	-	6	2	15	3
Seepalacottai	2	2	1	2	3	4	5	8
Silamalai ...	5	2	3	3	5	5	14	10
Allinagaram	-	6	-	8	7	8	7	22
Uthamapalayam	9	4	4	3	10	4	23	11
Devadanapatti	6	2	4	2	8	4	18	8
Sirugudy ...	2	2	5	4	8	4	13	10
Natham ...	10	2	8	5	10	4	28	11
Alanaganallur	-	5	-	4	-	6	-	15
Ayyampalayam	9	3	6	5	12	6	27	14
Sithayancottai	8	1	5	4	12	4	26	9
Athoor ...	6	5	3	2	4	6	13	13
Tirupparankundram	5	7	2	4	4	6	11	17
Tirumangalam	3	2	3	3	6	8	12	13
Peraiyur ...	-	9	-	3	-	4	-	16
Usilampatti	-	2	-	2	-	4	-	8
Sanarpatti	-	1	-	2	4	2	4	5
Idayacottai	-	3	-	2	-	6	-	11
Nilacottai	-	1	-	1	-	2	-	4
Total	196	70	56	72	139	111	391	253

25.1.47.

For Collector & Special Officer,
District Board, Madura.

N.N. 24/1 D 24/1

Statement No. 7

Madura District Board Schedule of Establishment Elementary Edn.

Head of account to which the pay of the establishment is debitable.	Description of posts.	Sanctioned strength in each scale of pay.	Scale of pay.
Education-Elementary ordinary-I Staff - salaries & allowances.	Dt.Board Educational Officer.	1	70-10/2-130-(Rs.4)
	Superintendent	1	140-15/2-200
	Upper Division Clerk	1	75-5/2-100
	Lower Division Clerks	12	55-5/2-65
	Attenders	1	30-3/2-45-2½/2-50
	Peons	3	19-2/2-25-1/2-30
MASTERS	Secondary Grade Teacher Male	183	12-¼-13-¼-14-1/5-15 1/6-16
	Women	7	25-2/2-45
	Higher Grade M.	1212	30-2/2-50
	W	304	20-1/2-24-2/2-30
	Lower Grade M.	104	20-1/2-24-2/2-30
	W.	16	15-1/2-20
	Untrained M.	24	15-1/2-20
			S.S.L.C. Eligible Rs. 20/- VI. Rs.15/-
	W.	1	
	Prevocational Instructors	5	Rs.20/-
	Part time	25	Rs.15.for 10 months
Clerks & Servants	School peons	25	Rs.10/-

25.1.47.

For Collector & Special Officer,
District Board, Madura.

N.N. 24/1

Education and P.H. ~~(B.2.)~~ Department.

ORDER/MS. NO. 1498 EDN. DATED 10.7.47

Budget Estimate - 1947-48 - Mly. E dn. fund - District Board Madura - Orders passed.

Read: From the D.P.I. R.O.P. 17-B3/46-47 dated 20-2-47.

The Govt. pass the following orders on the revised estimat e for 1946-47 and the budget estimate for 1947-48 of the ely. edn. fund under the control of the Dt. Board, Madura.

2. Revised estimate for 1946-47.

The provision of Rs 1000 made for the grant of bonus to teachers should be deleted.

3. Budget Estimate 1947-48.

(1) Under the scheme of compulsory elementary education introduced in 1945-46 and extended in 1946-47 about 17,110 children will be receiving instruction in schools in 1947-48. Besides this, about 4,520 children will be newly enrolled in these areas ~~next~~ this year. The Govt. have decided to extend further the scheme of compulsory elementary education in selected village 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 will be brought to school in 1947-48. The proportionate number for Madura district will be 6,000. Thus provision should be made in the budget for 1947-48 for the education of 17110 children for a full year and for 10,520 children for a portion of the year (8 months

The cost will be as follows:

For 17,110 children at Rs 14/- per pupil	..	2,39,540
For 10,520 children for 8 months	—	~~1,40,400~~ 98,490
Equipment		75,000
Sheds		30,000
Total	Rs.	4,42,730

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

(2) The provision made for the supply of midday meals to children in 1947-48 ~~may~~ shd be deleted with reference to G.O.No. Edn dated 3.3.47.

4. The Govt. have ~~decided to revise the pay of elementary~~ passed orders regarding the revised scale of pay for elementary school teachers under local bodies as from 1-1-47. ~~Orders regarding introduction of revised scales of pay will be issued shortly.~~

The extra expenditure on account of the introduction of revised scales of pay should be met from their own funds. The Govt. regret not to sanction any subsidy from the Provl. funds for the purpose. So far as Madura Dt. Board is concerned the extra expre. on account of the revision of scales of pay of teachers will be about Rs 2.34 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 3 pies (from 14 to 17 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, Madura, be raised from 14 to 17 pies in the rupee of land revenue (from 58⅓ to 70 5/6 % of land cess) with effect from fasli 1357. The Spl. 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 Education tax at the enhanced rate of 17 pies. Credit may provisionally be taken for the addl. income of Rs. 50000 which the district Board may derive from the enhancement of the tax in 1947-48.

6. The Special Officer is requested to work out the immediate extra cost involved in the revision of the scales of pay of teachers and to report the additional expenditure 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 nett extra expenditure involved on the revision of scales of pay of teachers.

7. An extract of the remarks from the D.P.I., in paras 5 & 6 of his endorsement is forwarded to the Spl. Officer for information and necessary action.

8. The sanctioned budget for 1947-48 will be shown in the annexure.

5/9/47

To

The Spl.Officer,
Dt.Bd., Madura.
The D.P.I., Madras.
The Exr.of L.F.Accts.
The L.A.Deptt.

ANNEXURE

Receipt:	Rs		ORDINARY	Rs	
Opening balance as revised	51000		1. Staff		
ORDINARY			1. Salaries and allowances		
1. Edn. tax	360790		(a) Masters		2720
2. Other receipts	3500				497950 *
3. Govt. grant					120510
(i) under section 37 of the L.B.Act.	99290		(c) Clerks and servants		23030
(ii) under the proviso to section 37 of the Act.	226560		(2) Contribution to Provident Fund		2708
(iii) For the scheme of compulsory edn.	337730		(3) Travelling allowance		2500
~~(iv) For the supply of midday meals~~			2. Contingencies and Equipment		
4. Contribution from the general funds	421420		(1) Contingencies		
~~5. Arrear toll compensation grant~~	40500		(a) House rent		44240 #
Total ordy.	1732390		(b) Other items		37510 @
CAPITAL			~~(2) Supply of midday meals to school children~~		
Govt. grant	105000		3. Repairs to bldgs.		13000
Total Capital	14550		Total ordy.		1682390
Total ordy. & Capital	1877890		CAPITAL		
Grand total including opening balance.	1928890		1. Bldgs.		7500
			2. Equipment for schools in the areas to be selected for compulsory edn. in 1948-48		30000
					20500
			Total capital		14550
			Total ordy. & Capital		1827890
			Closing balance (deficit)		101000

* includes a sum of Rs 301550 for salary of teachers in rely areas

includes a sum of Rs 24120 for rent charges for rely areas

@ includes a sum of Rs 12060 for extra charges for rely areas

2/6/47

5/7/47

Ref.E.1.No.19449/46

Madura District Board Office,
Dated 16/8/47.

Enc 1

ASST. SECRETARY TO GOVERNMENT
22 AUG 1947
EDUCATION & PUBLIC HEALTH DEPT.

From
Sri Rao Sahib
K.Rama Varma Raja, B.A.,
Collector & Spl.Officer,
District Board, Madura.

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

Sir,

6750

Sub: Budget Estimate - 1947-48 - Elementary Education Fund - Madura District Board.
Ref: G.O.No.1498 Education dated 10-7-47.

- - - - - -

I enclose herein a copy of District Board Resolution No. 1 dated 12-8-1947 sanctioning the levy of Education tax at the enhanced rate of 17 pies in the rupee of land revenue with effect from fasli 1357 as directed in paragraph 5 of the G.O. quoted above

20.8.47.

For Collector & Special Officer,
District Board, Madura.

N.N. 19/8

Proceedings of the Madura District Board, Madura.
No. 1 dated 12-8-1947.

G.O.No. 1498 Edn. dated 10-7-47 reviewing the Budget Estimate of the Elementary Education Fund of the Madura District Board for the year 1947-48, and the revised estimate for the year 1946-47. As directed by Government in the above G.O. the levy of Education tax at the enhanced rate of 17 pies in the rupee of land revenue with effect from fasli 1357 is sanctioned.

Note:- Education Tax is now levied at the rate of 14 pies in the rupee of land revenue.

~~Resolution:-~~

Sd. K. Rama Varma Raja
Collr. & Special Officer.

(True Extract)

54

50 Agri
27/8

55

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

Subject: District Board, ~~West Godavari~~ Madura - Levy of Education tax at Enhanced rate. 20

Reference: From the ~~Spl.Officer~~ Dist Bd, ~~West Godavari~~ Madura No. ~~E.8-1268/46~~ 19446/Edn & H 11.8.47

MEMORANDUM NO. 67500 B2/47-1 EDN. DATED 27.8.47.

A copy of para 6(c) G.O.No. 1498 Edn. dated 6.7.47 and a copy of the resolution of the district board, Madura, submitted with the letter of the Spl. Officer read above, are forwarded to the Collector of Madura 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 district board in the usual manner, before the close of the financial year.

To the Collector of Madura
(with enclosures)
To the S.O., D. Bs. Madura 25.8.47
To the D.P.I.
To the Exr.of L.F.A.

26/8/47

Ref. E.14. 12098/47 District Board Office, Madura,
Dated 12th August 1947.

From



Sri Rao Sahib K. Rama Varma Raja B.A.,
Collector and Special Officer,
District Board, M a d u r a.

To

The Secretary to Government,
Education & Public Health Department,
M a d r a s.

Sir,

Sub: Education - Elementary - Miscellaneous scales of pay for teachers - revision orders - passed in G.O. Nos. 975 Edn., & P.H. dated 10th May 1947 and 1154 Edn. dated 5th June 1947 - extra liability - increase of grant - requested.

The monthly increase of cost consequent on the revision of pay for Elementary School teachers comes to Rs. 12,100/- in non-compulsory schools; and the Headmaster's allowance in non-compulsory schools comes to Rs. 440/-.

2 For the four months, viz., March, April, May and June 1947, a sum of Rs. 1,72,318/- has been spent on salaries and dearness allowance for masters, out of the budget provision of Rs. 5,44,520/- for "Salaries of Masters - other than compulsory". The additional expenditure for a month at the enhanced rate will be Rs. 12,100 + 440 or Rs. 12,540/-. At this rate a sum of Rs. 75,240/- is required for meeting the additional expenditure from January 1947 to June 1947. After meeting this expenditure, the balance available in the budget will be Rs. 2,96,962/-. This amount will be available for five months more, viz. July, August, September, October and November 1947 at the rate of Rs. 57,916/- per mensem. On the whole 9 (nine) months pay can be met from the budget provision. The salaries for masters will thus fall short of the actual requirements of the year by a sum of Rs. 1,73,748/-, which is equivalent to three months' salary for December 1947 and January and February 1948 payable in January, February and March 1948.

3 The extra receipt in 1947-48 by way of education tax at the enhanced rate of 17 pies in the rupee leviable from Fasli 1357 will be Rs. (60,633 x 9/12) or Rs.45474. The net amount that the Government will have to advance to this district board will thus be Rs. 1,73,748 minus 45,474 or Rs. 1,28,274.

4 I request therefore that Government may be pleased to sanction an advance of Rs. 1,28,274/- in time to meet the excess expenditure.

5 The recurring annual liability from 1948-49 onwards will be nearly Rs. (12,100 + 440) 12 or Rs. 1,50,480/-. This is the extent to which receipts under the elementary education fund have to be augmented in future years. 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 suggested by Government while reviewing

the budget for 1947-48, will fetch the board an additional revenue of Rs. 60,633/- every fasli. Still a sum of Rs. 1,13,115/- will have to be found every year. The District Board is already making a contribution of Rs. 4,21,420/- to the Elementary Education Fund and this is the utmost that it can contribute from its general funds which stand at Rs. 18,19,568/- without seriously impoverishing its other services. I therefore request that the Government may be pleased to come to the aid of the district board by increasing their grants on a scale commensurate with the extra liability thrown on the board.

In this connection, I also invite the kind attention of the Government to my letter D.Dis. 2469 of 1947 dated 23-4-47 (copy enclosed) suggesting ways and means for augmenting the resources of the district board.

4.8.47.

For Collector and Special Officer,
District Board, Madura.

N.N. 13/8

D 13/8

Copy of D.Dis. 2469/47 dated 23-4-47 of the Special Officer, District Board, Madura to the Secretary to Government, Local Administration Department, Madras.

Sub:- Finances of District Boards and Municipal Councils - Improvements - ways and means suggested.
Ref. Government Memorandum No. 41611/C-46 dated 21-1-47.

I suggest the following ways and means for augmenting the resources of the District Boards.

1) Levy of Profession tax:-

At present Profession Tax is not levied by all the District Boards. The levy of this tax will yield additional revenue to the district boards. Notwithstanding the provisions contained in the Profession Tax Limitation Act the income derivable by the District Board from this source will be something appreciable.

2) Taking over the management of the distribution of electric energy

The District Boards may with advantage take over the management of the distribution of electric energy, which is now done by the Government through private corporations. If electric energy is sold to the consumers through the agency of the district boards at a profitable rate the income derived thereby will be really substantial.

3) The levy of a tax on country carts in non-panchayat areas on the analogy of the levy made by the Panchayat Boards within their areas.

4) The levy of a surcharge on sales tax or the allocation of a portion of the revenue derived from Sales Tax exclusively for District Board purposes as the incidence of this tax is largely in District Board areas.

5) The recovery of the cost of medicines from the well-to-do patients treated in the L.F. Hospitals and dispensaries.

6) Development of markets under a scheme of Government loans.

7) Acquisition of private markets and cart stands with the aid of Government loans.

8) Utilisation of the surplus funds of the district boards which are now invested in Government securities at a low rate of interest on house building schemes for providing quarters to the officers and servants on the rent admissible under the rules.

D 13/8

E & T. H.

Memo No. 67074 B2/47-1 dated. 3.10.47.

Sub:- Increase of grant on account of Revision of salaries of teachers - Grant of advance increment

Ref:- letter from the Spl. officer, Dt. Bd., Madura Ref. E.14. 12098/47 dated 12.8.47.

The Spl. officer, Dt. Bd, Madura, is informed that the additional expenditure on account of the introduction of the Revised scales of pay and the grant of advance increments to teachers, (Rs. 2,75,000 for 1947-48) should be met by utilising a portion of the arrear toll compensation grant, sanctioned to the Bd., this year. In the circumstances the Board does not stand in need of any advance from provincial funds.

To
The Spl. officer,
Dt. Bd,
Madura.
The DPI
The Exa. [illegible]

Ref.E.1.No.12098/47

Madura District Board Office,
Dated 12/11/47.

From
Sri K. Rama Varma Raja, B.A.,
Collector & Spl.Officer,
District Board, Madura.

To
The Secretary to Governmen
Education & Public Health
M A D R A S.

Sir,

Sub: EDUCATION - Elementary - Madura District Board - Rev
of salaries of teachers - Grant of advance incremen
Utilisation from the arrear toll compensation grant
permission requested.
Ref: Government Memo.No.67074-B.2/47-1 E & P.H., dated 3-

SECRETARY TO GOVERNMENT
15 NOV 1947
90373
PUBLIC HEALTH DEPT

- - - -

Government have in their G.O's Nos. 975-Ed
dated 10-5-47 and 1154-Education, dated 5-6-47 sanctioned the
introduction of revised scales of pay for teachers in elementa
schools under local bodies as from 1-1-1947. And in G.O.No.Ms
2035, Education dated 19-7-47 they have also sanctioned the gr
of advance increments to teachers in the revised scales.

Owing to the revision of the scales of pay and the g
of advance increments to teachers in elementary schools under
Madura District Board from 1-1-1947 the anticipated deficit at
end of 1947-48 under the Elementary Education Account will be
Rs.1,76,800/- as detailed below(*) excluding the additional
of Rs.45,474/- due to the District Board on account of the
ment of the rate of levy of Education tax from 14 pies to 1
in the rupee of Land Revenue with effect from fasli 1357.

(*)

I	Excess expenditure involved in the introduction of the revised scales of pay to Elementary school teachers Rs.1,73,748 minus Rs.45,474 = Rs.1,28,274 or	Rs.1,28,000
II	Excess expenditure involved in the grant of advance increments.	Rs. 48,800
	Total	Rs.1,76,800/-

Government have in their Memo.67074-B.2./47-1 E & P
dated 3-10-47 ordered that the additional expenditure in 1947
on account of the introduction of the revised scales of pay a
grant of advance increments to teachers should be met by util
a portion of the arrear toll compensation grant sanctioned to
Board this year in G.O.No.768, L.A., dated 25-4-47.

I therefore request that the Government may be ple
to sanction the utilisation of a sum of Rs.1,76,800/- from th
arrear toll compensation grant sanctioned to the Madura Dist.
Board for the year 1947-48 and advise the Accountant General
authorise the payment of the sum of Rs.1,76,800/- to the Mad
District Board.

For Collector & Spl.Officer
District Board, Madura.

g.v.s.12/11/

64

65

E & P. H. 2

Memo No. 90393 B2/47-1 dated. 29.11.47.

Sub:- Education - Elementary - Madura Dt. Bd. - Revision of salaries of teachers - grant of advancement - Utilisation from the arrear toll compensation grant - Sanctioned.

Ref:- letter from the Spl. Officer, Dt. Bd., Madura Ref. El. No. 1209 E/47 dated 12.11.47.

The govt. permit the Dt. Bd., Madura to utilise a sum of Rs. 1,76,800 from out of the arrear toll compensation grant sanctioned to Dt. Bd. towards the expenditure connected with introduction of revised scales of pay to teach

The A. G. is requested to issue the necessary authorization in the matter. I am directed to forward the order in the enclosed

To
The Spl. Officer,
Dt. Bd.,
Madura
The A. G.
The L A Dept.

Education and Public Health Department

(B.2.)

From the D.P.I. No. 17 B8/46 d 20.2.47

BUDGET ESTIMATE--1947-48--Elementary Education Fund--District Board. Madura.

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

2. Provisions have been made in the Budget for ~~the following~~ expenditure connected with the schemes ~~introduction~~ of compulsory elementary education and ~~continuance~~ Supply of midday meals as indicated below:

	R.E. 1946-47	B.E. 1947-48
Compulsory Education	Rs 3,34,310	Rs 3,80,190
Midday meals.	Rs 1,82,600	Rs 3,19,590

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

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

	Budget Sanctioned by Govt.	R.E. 1946-47	B.E. 1948-48.
Opening balance	Nil	71,340	Nil
Receipts;	10,18,740	13,03,534	13,85,100
Charges: Ordy.	9,77,740	13,02,674	13,44,600
Capital	40,500	72,200	40,500
Closing balance.	Nil	Nil	Nil

4. R.E. 1946-47: Receipts: The R.E. records an increase in income of Rs 2.85 lakhs. This is due to the following adjustments:-

(1) Addl. contribution from Gl. Funds of Rs 1.56 lakhs

(2) An increased income of Rs 1.85 lakhs under advances recovered.

(3) Slight increase in receipts of Rs 15,000/- under other heads.

(4) Refund of a sum of Rs 71,000/- as excess subsidy drawn during 1945-46 for D.A. to teachers.

P.T.O.

(a) CHARGES: ORDINARY: Provision has been made for an increased expenditure of Rs 3.25 lakhs over the allotment provided in the sanctd. budget. This is made up as follows:-

(1) Payment of bonus to teachers Rs 51,000/-
(2) Payment of arrear D.A. to teachers 72,000/-
(3) Employment of addl. teachers Rs 8000/-
(4) Payment of advances Rs 1.85 lakhs (these will be recovered in the course of next year)
(5) Slight increase in expenditure of Rs 8000/- under other heads

(1) above:- Bonus can be paid to teachers only if the other employees of the Dt. Bd. get it. The L.A. Department may be consulted whether the provision made for this purpose may be retained. The Deptt. have noted in another connection that the need for the grant of bonus will arise only if revised scales are not introduced in January - April 1947.

(2) to (5) above: No remarks. The Board has sufficient funds to meet the expenditure.

(b) CAPITAL:- The expenditure may be allowed in view of the remarks of the D.P.I. in paras 5 and 7 of his Endorsement.

5. B.E. for 1947-48. Receipts: Credit has been taken for normal expenditure under several heads. Provision has been made for a contribution of Rs 4.21 lakhs from General Funds to the E.E. fund. In the file dealing with the General Funds Budget the L.A. Deptt. have agreed to this provision.

(2) CHARGES: ORDINARY:- Provision has been made for the employment of addl. teachers (100) and for the grant of increments that will accrue to teachers during 1947-48.

(3) CAPITAL:- The provision may be allowed in view of 'A' above

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 for providing the necessary funds for the extra cost on account of the revision. Advances will be provided from Provincial funds and recovered from the local bodies. 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 1.84 lakhs as worked out below:-

	No. of teachers.	Existing scale of pay Rs	Revised scale of pay Rs	Extra cost Rs
Lower elementary grade	145	15-20	20-30	13050
Higher elementary grade	1521	20-30	25-40	136890
Secondary grade	190	25-45	35-60	34200
			Total	184140

2046

Besides this, a sum of about Rs 50,000 will be required for meeting the cost of revision of salaries of teachers employed under the scheme of compulsory elementary education. It is presumed that this cost should be met from a subsidy from Provincial funds in as much as the Government have undertaken to meet the entire cost under the scheme. Excluding this the liability to the District Board will be Rs 1.84 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 14 pies and this is the conventional maximum for the District Board. The normal expenditure of salaries is Rs 9 lakhs and the extra cost of revision will come to Rs 1.84 lakhs. The Secretary has recorded the view that the rate of Education 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 3 pies, i.e., from 14 pies to 17 pies. For orders whether the enhancement of tax may be ordered as indicated above. (The Board will derive an income of Rs 60000 from the tax)

8. COMPULSORY ELEMENTARY EDUCATION::

(a) Revised Estimates for 1946-47: The Board has provided for an expenditure of Rs 2,34,310 for the introduction of compulsory elementary education and taken credit for a subsidy from the Provincial funds. In G.O. 1711 Edn. dated 18-4

a sum of Rs 73,541 has been sanctioned for the working of the scheme of compulsory education in areas of 1945-46. A subsidy of Rs 34,000 has also been paid 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~~. Necessary adjustment will have to be made after the actual expenditure is known. For the present the estimate may be allowed.

(b) Budget Estimate for 1947-48:

Under the scheme of compulsory education introduced in 1945-46 and extended this year about 17110 children will be receiving instruction in schools in 1947-48. Besides, this, about 4520 children will be newly enrolled in these areas next year. The Government propose to extend further the scheme of compulsory elementary education in selected villages in each district in 1947-48 so as to ~~bring~~ 1.50 lakhs of children ultimately. Of these about one lakh of children will be brought to school in 1947-48. The proportionate number for Madurai Dt will be 6000. Thus provision should be made in the budget for 1947-48 for the education of 17110 children for a full year and for 10520 children for ~~the~~ a portion of the year (7 months). The cost will be as follows:

For 17110	Children	at Rs 14 per pupil	2,39,540
for 10520 children (for nine months)			1,10,460
Sheds			75,000
Equipment			30,000
		Total - - - - - - - - - -	4,55,000

The estimate may be revised as indicated above.

(1) Revised Estimate 1948-49

9. Supply of midday meals: Credit has been taken for a subsidy of Rs 1,82,600 in the R.E. towards the cost of supply of midday meals to school children this year. A subsidy of Rs 1,46,853 has been sanctioned towards the provision of meals to school children in the 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 recieved from the District Board. In any case the figure in the R.E. is liable to revision with refce. to the subsidy actually paid.

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

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

Ed 24 Lw 16872 B2-1
24.3.47.

LOCAL ADMINISTRATION DEPT. 10734 25 MAR 1947 SECRETARIAT, MADRAS

Local Admn. Deptt.
(Bud. II)

The contributions shown in the Elementary Education Budget and those provided for in the General Budget are the same viz. Rs.544,734 for 1946-47 and Rs.421,420 for 1947-48. The contribution proposed for 1946-47 includes a sum of Rs.51,250 towards the cost of payment of one month pay as bonus to the Elementary Education staff. Pending a decision on the question of permitting local bodies to pay bonus to their staff the contribution proposed for 1946-47 has been ordered to be reduced from Rs.544,734, to Rs.493,484. With these remarks the file may be passed on to Finance Deptt.

29.3.47.

This Deptt may suggest that the provision of Rs 51250 made in the R.E. for 1946-7 for payment of bonus to the E.E. Staff be deleted.

2. E & S.A propose that in order to meet the extra cost of the revision of scales of pay of the E.S staff the rate of Education tax may be raised from 14 ps to 17 ps. This dept may suggest that the immediate cost of the revision may be worked out and the rate of tax suitably raised to meet that cost.

SECRETARIAT GOVERNMENT 31 MAR 1947 FINANCE DEPARTMENT

L.A. No. 10734-1 Bud II
31.3.47.

16872

Fin. (Exp. B)

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

This dept. may agree with the views of L.A. at A on p. 5 above. C.M.S. 1.4.47

As regards B on p. 3 above this dept. have already noted in another file that the questions may be considered as a general one and orders in circulation obtained. C.M.S. 1.4.47

E & H. 1.4.47

ASST. SECRETARY TO GOVERNMENT EDUCATION AND PUBLIC HEALTH DEPT. 26162 2 APR 1947

20304 Expts

E & H Dept.

The points referred to at A on p 5 ante and at B on p 3 ante are separately under Consideration. This cannot be taken till a decision is reached on them.

DSM 10/4/47

C.M.S. 9.4.47. 9/4/47

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 17 pies in the case of the Dt. Bd., Madura, as explained in the note on p. 3 ante.

A draft order is submitted for approval.

C.M.S. 14/4/47. 25.6.47

C I 37

The file was allowed to lie over pending a decision on two points raised in another connection namely:-

(i) 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

(ii) 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.

(i) above: It has been decided in circulation that the rate of Education Tax may be raised in proportion to the additional expenditure on revision of salaries. So far as the District Board, Madura, 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 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. Madura is concerned, the extra cost (Rs. 5000) will have to be met from the R.R. 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. 23620 7 JUL 1947 SECRETARIAT, MADRAS

DSM 5/7/47 S/ 4/7/47

L.A. Fin:

Ed. H. W.O. 16872-B2/47-3 7-7-47.

[Previous note of this Dept on p. 5 above] L.A. Dept Case

CMS S.N. 8/7

The further note of E & P H above and

draft order below may be perused and file passed on to Finance Dept

SN 9/7/47

KB 9.7.47

hsm 9.7.47

Sem thanks Gnj 9.7.47

S 9.7.47

Finance. (Exp A)

Edn/H

By 9/7

Lr No. 23620-1c 9/7/47.

ASST. SECRETARY TO GOVERNMENT EDUCATION AND PUBLIC HEALTH DEPT. 10 JUN

4113 Exp A. 0 = JUL 1947 FINANCE DEPARTMENT

Finance no 4113 Exp A. 9.7.47.

26422

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

INTRODUCTION OF REVISED SCALE OF PAY.

From the Special Officer, Dt.Bd. Madura, No. 12098/47 dated 12-8-47.

In passing orders on the Ele. Edn. Fund Budget of the Dt. Bd. Madura for 1947-48 the Govt. directed an increase in the rate of edn. tax so as to provide funds for meeting a portion of the cost of revision of salaries. The special officer has been asked to submit--

(1) a copy of the resolution of the Dt.Bd. regarding the enhancement of the rate of edn. tax

(2) Proposals for meeting the addl. expre. on revision of salaries that will not be covered by the extra income from tax.

(1) above.

The S.O. has forwarded the resolution. Instructions have been issued to the Collector regarding the collection of tax at the enhanced rate. Allowing credit for the addl. income from the tax, the budget closes with a ~~net~~ balance of ~~Rs. 1,00,00~~. ₹ 1,01,000

(2) above:

The S.O. has furnished particulars of addl. cost of revision of salaries. It will be seen that the extra cost involved for 14 months (from 1.1.47 to 29.2.48) will be about Rs. 1.75 lakhs without taking into account the addl. expre. due to the grant of advance increments. If advance increments are also to be given, the total addl. cost of revision will be ₹2.31 lakhs. The recurring addl. cost in future years will be ₹1.98 lakhs.

2. Against the addl. cost of ₹2.31 lakhs there will be a surplus of Rs. 1.01 lakhs in the E.E. fund account. The net deficit will be Rs. 1.30 lakhs. The question for consideration is how the deficit is to be met. The orders of Govt. are that the extra cost should be met by local bodies from their own funds. The S.O. suggests that an addl. subsidy ~~of the grant~~ may be ~~expenditure~~ request. The ~~expenditure~~ request is not admissible.

3. The Govt. have promised to sanction an advance from Provl. funds towards the cost of revision of salaries

P.T.O.

The S.O. has asked for an advance. The Board will not be able to repay the advance from the E.E. fund. In the circumstances it is for orders whether the question of ~~an~~ advance ~~should~~ be noted considered. The question of enhancement of tax is ~~extraneous~~ in para 4 below. If there are other resources from which repayment can be made, an advance can be given and enhancement of tax put off. L.A. may ~~see~~ advise.

4. In the note on page 7 n.f. G.O. 1498 Edn. dated 10-7-47 the question was raised whether the rate of edn. tax should be increased beyond the conventional maximum for meeting the cost of revision of salaries. An increase in the rate of tax by one ~~fire~~ pie will bring in an addl income of Rs. ~~24000~~ a year and Rs. 17000 in the first year (1947-48). To secure an income of Rs 1.30 lakhs in 1947-48 the tax will have to be raised by 8 pies i.e. from 17 to 25 pies. In 1948-49 and in future years the addl. income from the tax will be Rs 1.76 lakhs while the cost of revision of salaries will be about Rs. 1.18 lakhs. Thus there will be a deficit of Rs 22000 still to be covered in 1948-49 and in future years. The question whether the rate of edn. tax should be raised ~~from~~ further may be considered next year. For orders whether the tax may be raised to 25 pies from 1-7-47.

5. L.A. & Fin. may see before circulation. The L.A. Dept. may be requested to say whether any addl. contribution can be made from the general funds to the E.E. fund. The increase in the rate of edn. tax may be settled with reference to the addl. contribution forthcoming.

11.9.47

12/9/47

Dy Secy (L)

E&P.H.V.O.670743B2/47-1

13.9.47.

Please see the note of E&P.H Dept at pp. 1-2 above.

The Bd has given effect to the revised scales of pay to its general staff. ~~The amended~~ ~~and arrears of this revision~~ is Rs. ~~33,163~~.

Jt.

LOCAL AUTHORITIES DEPT. SECRETARIAT, MADRAS. 13 SEP 1947 33922

15/9

The estimated closing balance in 1947-48 after meeting the immediate addl cost of Rs 33,163 in giving effect to the revised scales of pay to general staff is Rs 19932. As only a very small surplus is available under General Fund it is not possible for the Bd. to contribute any amount from this fund. A balance of Rs 2,38,166 is available under arrear toll Compensation for village road improvement in future years. The Bd may be permitted to meet the deficit of Rs 1.30 lakhs under Edn. Fund from the balance available under arrear toll compensation.

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

RH 23/9/47

23.9.47

Secy

Govt. Memo 33922-1-C

25-9-47.

E&P.H.

The L.A. department have noted that a portion of the arrear toll compensation can be utilised for meeting the additional cost on account of revision of salaries. In the circumstances the question of ~~the~~ enhancement of the rate of education tax may be deferred. A draft memo is submitted. Finance may see

27.9.

29-9-47

Fin. (Exp. A)

The notes on pp. 1-3 above may be perused and the case returned to E&P.

ASST. SECRETARY TO GOVERNMENT EDUCATION AND PUBLIC HEALTH DEPT. 26 SEP 1947 2655

E&P.H.670743B2/47-1

3.10.47.

59331

ASST. SECRETARY TO GOVERNMENT EDUCATION AND PUBLIC HEALTH DEPT. 10 OCT 1947

G.O. 9.X.47

Dy Secy

10/X/47

Asst. Secy