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SERIES.

G.O. NO. 1499 - Edn → fop 43-45 CF

Dated 10 - 7 — 47

[Despatch Abstract.]

Ele. Edn Fund. Budget Estimate -
1947-48 - South Arcot Dt

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, M A D R A S.
ROP.No.11-B3/46-47, dated 1--2--1947.

Sub:Elementary Education Fund - Budget Estimate 1947-48 -Dt.Board, South Arcot.
REF Letter from the Special Officer,Dt.Board, South Arcot,D.O.No.23108/46, dated 7--12--1946.

.....

ASSISTANT SECRETARY TO GOVERNMENT EDUCATION DEPARTMENT 8 FEB 1947

Submitted.

2. The prescribed summary for the Budget Estimate has not been furnished.

3. Marked variations between the Budget Estimate and Revised Estimate and the need for the provisions made in the Budget have been explained by the Special Officer.

4. Revised Estimate for 1946-47:-

(i) The credit taken for Rs.3,36,800/- as Government grant for compulsory education should be reduced to Rs.3,36,720/- with reference to G.O.NO.Ms.636 Education dated 29-3-1946.

(ii)Credit has been taken for Rs.2,54,300/- as contribution from General account. It is presumed the amount includes Rs.2,08,023/- being the Arrear toll compensation grant. If so, the credit taken for Rs.2,54,300/- should be raised to Rs.2,54,302/ with reference to G.O.NOs.Ms.636 Edn., dated 29-3-46 and 892 L.A. dated 11-5-1946.

5. Budget Estimate for 1947-48:-

i. The credit taken for Rs.1,26,590/- as Government grant under Section 37 of the Act may be raised to Rs.1,43,523/- with reference to G.O.No.1144 Edn., dated 10-6-1946 subject to revision.

ii. The credit taken for Rs.3,82,630/- as Government grant under the Proviso to section 37 of the Act should be raised to Rs.3,82,632/- with reference to G.O.No.783 Education dated 10-4-1946 and 792 Education dated 11-4-46.

iii. The credit taken for Rs.2,54,300/- as contribution from General account is presumed to include the Arrear toll compensation grant of Rs.~~20823~~/- 208023/-.

6. As regards accommodation, the rented boys' school buildings are unsuitable and inadequate. As many as 37 girls school buildings are also unsuitable and inadequate. Most of the own and rented boys school buildings are in need of repairs and in many cases, sanitary facilities are wanting. A provision of Rs.10,000/- made under "Repairs to buildings" may be utilised in full in consultation with the departmental officers. Further it is essential that District Board should prepared a building programme for schools.

ii. Some of the schools are badly in need of equipment. The provision made under Library Books and Maps may be utilised in full in consultation with the Inspecting officers and defects remedied at an early date.

7. Compulsion and Midday Meal Schemes

(a)(1) Compulsion - Revised Estimate for 1946-'47.

The aim of the scheme introduced during 1945-46 was to bring ultimately under instruction about 9000 children of school age. Of these, about 6000 children might have been enrolled in schools during 1945-46. The provision for the education of those 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 1800 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.

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Further, on account of the extension of the scheme, during 1946-47, the aim of which is to bring ultimately under instruction about 10,800 children, about 7200 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.2056 Edn., dated 29-10-46 with effect from 15-11-1946 Provision for recurring expenditure will therefore have to be made 3 months roughly, and added on to the advance sanctioned in G.O.No.1511 Edn., dated 3-8-46 and this will be the Revised Estimate for 1946-47.

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

No. of teachers required for 7200 children - 206 - (A)
No. of teachers required for 1800 children - 51 - (B)

A – 206 Teachers
B – 51 Teachers

	Per month. Rs.	For 3 months. Rs.	Per annum. Rs.	For 8 months. Rs.	Per annum. Rs.	Per month. Rs.
Pay of teachers at Rs.20/- p.m. each.	4120	12360	49440	32960	12240	1020
D.A. for teachers at Rs.16/-. p.m. each.	3296 3926	9888	39552	26368	9792	816
Contingencies at Rs.1-8 per teacher p.m.	309	927	3708	2472	918	76--8--0.
Rents.	--	2250	9000	6750	3600	300
Pay of peons & Conductresses.	--	150	600	450	600	50
D.A. ,, ,, ...	--	180	720	540	768	64
Books and Slates (lump). ..	--	5000	...	5000	2000	--
Construction of sheds (Lump)	--	10000	5000	5000	5000	--
Equipment (lump) ..	--	10000	20000	10000	2000	--

(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 10,800 children. Of those, about 7,200 will be admitted during 1947-48. Provision for educating them will have to 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 15,000 children admitted upto the end of 1946-47 in the 1945-46 and 1946-47 areas. The cost of educating the 3960* children who may be admitted during 1947-48 in the 1945-46 and 1946-47 areas may be paid during 1948-49 while adjusting the advance that may be 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 the 6000 children may be taken to be the same as the estimate based on which advance was sanctioned in G.O.No.1511 Edn., dated 3-8-1946. The annual cost for educating the 1800 children in the 1945-46 area and the 7200 children in 1946-47 area is worked out in the statement under Revised Estimate for 1946-47.

*Annual Progressive increase..	
45-46 area	1800
46- 47 area	2160
	3960

(b) Midday Meals:-

(i) Revised Estimate for 1946-47:

The estimated expenditure for 1946-47 is

P.T.O.

1946-47 is Rs.4,84,400/- as per G.O.NO.1511 Education dated 3-8-46 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 feelabout 7444 children the maximum fixed for the District in addition to 236 children from labour schools in the 1945-46 area. The annual cost of feeding these children is Rs.1,84,800/-. The maximum number fixed for the 1946-47 area is 3500. It is expcted that the arrangements for ~~the~~ starting the scheme will be completed and the sdheme started early during 1947-48 if not during the current year itself. The annual cost of feeding these children will be Rs.84,219/-. It is assumed that the Government will fix 3500 children, the number fixed for the current year, for 1947-48 area also. Provision may roughly be made for 3500 pupils 3 months and it would to Rs.22,969/-.Thus the total estimate works to Rs.291,988/- or Rs.2,92,000/- in round sum.

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

Items of expenditure.	D.P.I's 1946-47 R.E. Rs.	1947-48 B.E. Rs.
Expenditure - Ordinary.		
1. Salary of teachers	54,420	1,36,700
2. D.A. to teachers.	42,144	1,07,968
3.Pay of peons and wages of conductresses.	1,446	2,946
4.D.A. to -do-	948	2,796
5.Rent for school buildings.	5,165	22,265
6.C o n t i n g e n c i e s.	3,951	10,392
7. Books and Saltes.	15,000	7,000
Total .	1,23,074 or 1,23,100	2,90,067 or 2,90,100
& 8, Midday meals.	1,84,800	2,92,000
GRANT TOTAL - Ordinary	3,07,900	5,82,100
Expenditure - Capital.		
9.Construction of sheds.	10,000	15,000
10.E q u i p m e n t	10,000	32,000
Total	20,000	47,000
Grant toal - Ordinary and Capital	3,27,900	6,29,100

(d) Details for the Credit taken and the expenditure proposed, called for in Government Memorandum No.75295-B2/46, dated 9-12-1946 will be submitted to Government on receipt of the same from the Special Officer.

for DIRECTOR OF PUBLIC INSTRUCTION.

To
THE SECRETARY TO GOVERNMENT,
Education and Public Health Department,
M A D R A S.

RR.3/2/47.

C.F. 32(a).

Local Administration Department. Received Registered

From (Name) S.R. Kaiwar Esq., I.C.S., To
Designation Collector & Special Officer, The Secretary to the Government of Madras,
Station Dt.Board, South Arcot, Education and Public Health Department,
Cuddalore N.T Fort St.George, Madras.
Through the Director of Public Instruction, Madras.

Enclosures: Dl. No. 23108DB. of 46 dated 7th December 1946.

Sir,

Sub:-Education-Elementary-South Arcot District Board-Budget Estimate 1947-48 and revised estimate for 1946-47-forwarded.

I have the honour to forward herewith the Budget Estimate for the year 1947-48 and revised estimate for 1946-47 in duplicate relating to Elementary Education fund account of this District Board together with a copy of the note of the Special Officer thereon and with a*copy of District Board Resolution No.1(Finance) dated 7-12-1946, approving the Budget Estimate.

* Vide overleaf.

R.H.Exd.

Special Officer, Dt.Board,
South Arcot.

P.T.O

Proceedings of the Special Officer, District Board, South Arcot (exercising the functions of the District BOard) passed at Cuddalore N.T, at 1 P.M. on Saturday the 7th December 1946.

Present:-S.R. Kaiwar Esq., M.A, I.C.S, Special Officer.

1(Finance):-Read Budget Estimate of the South Arcot District Board, both General and Elementary Education Funds, for the year 1947-48 and Revised Estimate for 1946-47 with explanatory note on the Budget.

Revised estimates for 1946-47 and Budget Estimates for 1947-48 sanctioned.

Sd. S.R. Kaiwar,
Special Officer, Dt.Board,
South Arcot.

/True Copy/

R.H.Exd.

Budget Estimate 1947-48 and revised estimate for 1946-47- Elementary Education Fund Account.

Receipts.				Expenditure.			
Actuals 1945-46.	Revised estimate 1946-47.	Heads.	Budget estimate 1947-48.	Actuals 1945-46.	Regised estimate 1946-47.	Heads.	Budget. 1947-48.
74365	1,62,203	Opening balance.	-12,148.	1318	1600	1.Ordinary. 1. Staff Salaries and allowances of the Dt. Board Educational Officer.	2,000
362040	337560	Education tax.	3,50,160	188	260	Dearness allowance.	360
28	160	Endowments.	160	189	210	Contribution for pension and leave allowance.	250
3103	30008	Other receipts.	3,000	332	500	Travelling allowance.	500
120434	1435230 143523	Government grant under section 37 of the Elementary Education Act.	1,26,590	7508	9900	Clerks and servants office.	10,860
				630417	672480	Salaries of Masters.	7,29,200
434632	382632	* Under proviso to Section 37 of the Elementary Education Act.	3,82,630	441077	465530	Dearness allowance.	5,28,890
				6367	8500	Clerks and servants (schools).	11,130
149042	336800	Government grant for compulsory education.	51,63,330	32784	33000	Contribution to provident fund.	34,000
	10000	do for sheds.	5,000	1226	2000	Travelling allowance of masters.	2,000
	35580	do for furniture.	--	253	300	Gratuity.	500
						2. Contingencies and equipment.	--
272735	254300	Contribution from general account.	2,54,300	33447	39000	House rent.	46,600
5662	14300	Advances recovered.	2,000	32700	39100	Other items.	43,190
				7790	1000	Library Books and Maps.	1,000
					500	3. Prizes and Schilarships.	500
	- 134166	Deduct Refunds.		5475	6000	4. Repairs to Buildings.	10,000
16297	- 66580	* Appropriation to Capital.	25,000	2772	2880	6. Interest on repayment of debt.	2,880
1331379	1317109	Total.	1615170	18510	1000	Advances recoverable.	1,000
		Capital.		20832	207700	Midday meals.	293480
16297	66580	Appropriation from Education Ordinary.	25000	1243494	1491460	Total ordinary charges.	1718340
16297	66580	Total.	25000				
1347676	1383689	Total ordinary and Capital.	1640180				
1422041	1545892	Grand total including opening balance.	1628022				

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Capital.

Actuals 1945-46.	Revised estimate 1946-47.	Receipts.	Budget estimate 1947-48.
	15,000	1. Loans and Buildings.	
	10,000	2. Equipment. (1) Furniture and apparatus.	
		(2) Books and plates.	
	25,000	Total Capital.	
	1743340	Total expenditure ordinary and capital.	
	-115318	Total closing balance.	
	1628022	Grand total including closing balance.	

Special officer,
South Arcot District Board.

Actuals 1945-46.	Revised estimate 1946-47.	Expenditure. H e a d s.	Budget estimate 1947-48.
		I. Ordinary.	
		1. Staff	
		Salaries and allowances of the Dt. Board Educational Officer.	2,000
		Dearness allowance.	250
		Contribution for pension and leave allowance.	250
		Travelling allowance.	500
		Clerks and servants office.	10,860
		Salaries of Masters.	7,28,260
		Dearness allowance.	5,28,850
		Clerks and servants schools.	11,150
		Contribution to provident fund.	34,000
		Travelling allowance of masters.	5,000
		Gratuity.	500
		2. Contingencies and equipment.	--
		House rent.	46,600
		Other items.	43,140
		Library Books and Maps.	1,000
		3. Prizes and Scholarships.	500
		4. Repairs to Buildings.	10,000
		6. Interest on repayment of debt.	2,860
		Advances recoverable.	1,000
		Miscellaneous.	2,52,860
		Total ordinary charges.	1,71,8240

For Regular Schools.

Number of schools on the date of submission of the budget.	800
Number of schools proposed to be opened in theensuing year.	Two ~~Five~~ schools.
Total number of teachers employed in all schools under the management of the local body on the date of submission of the budget, the scale of pay, in force and the number of teachers in each grade.	2138 Men. / Women. Lower 15-1/2-20 / 20-1/2-25 Higher 20-1/2-24-2/2-30 / 25-1/2-29-2/2-35 Secondary 25-2/2-45 / 30-2/2--50
No.of additional teachers proposed to be employed in the existing schools.	25 teachers.
(1) Schools to be newly opened during the ensuing year and the scales of pay. If the pay of the existing teachers proposed to be revised 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 purpose.	Two ~~Five~~ schools. No.

S.R.Kanwar 7.12.ub

Special officer, Dt.Board.

v.r. Exd: Dhm

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Note of the Special Officer on the Budget Estimate of the Elementary Education funds for 1947-48.

Revised Estimate for 1946-47.

Receipts. The actual opening balance on 1-4-46 was Rs. 1,62,250. This includes the unspent subsidy sanctioned to the Board in connection with the introduction of compulsory education and provision for Midday meals and also a sum of Rs.52,000 sanctioned by Government in G.O.No.1831 Education dated 7-11-45 to wipe off the deficit and refunded to Government subsequently as ordered in G.O.No.38246-B2 dated 25-7-46. On the whole a sum of Rs.1,34,166 was refunded to Government as per details noted below.

(1) Excess subsidy drawn in G.O.No.585 Education dated 15-3-46 refunded to Government.	6280
(ii) Excess subsidy drawn for compulsory education	2133
(iii) Excess subsidy drawn for Midday meals	73753
(iv) Subsidy sanctioned in G.O.No.1831 Education dated 7-11-45 refunded.	52000
	134166

Hence the net opening balance was only Rs.28,084.

Education Tax.

Government in their Memorandum No.10815 B2/46 Education dated 5-3-46 increased the rate of education tax from 10 pies to 12 pies in the rupee with effect from Fasli 1355. The Collector of South Arcot has intimated in his letter No.251 Perdl. of 46 dated 30-11-46 that the probable income under Education tax for 1946-47 will be Rs.3,37,563 as against the sum of Rs.4,09,330 already intimated by him in his F.Dis. 252 Perdl. dated 19-11-45. The figures intimated by the Collector have been taken credit of.

Government grant for compulsory Education.

Government in their order No.1511 Education dated 3-8-46 have sanctioned a subsidy of Rs.2,77,119 for expenditure relating to compulsory education introduced during 1945-46. Government in their order No.2056 Education dated 29-10-46 have sanctioned the introduction of compulsory education in 40 centres of this District Board with effect from 15-11-46 and according to the scale laid down, in G.O.No.686 Education dated 29-3-46. Credit has been taken for a subsidy of Rs.59681 for expenditure relating to the compulsion introduced in 1946-47 for a period of 3 months December 1946 to February 47 as per details noted below.

(1) Salaries of masters	15420
Dearness allowance	12330
Peons and Conductresses	500
" dearness allowance	180
Contingencies	1160
Rents	2250
Midday meals for 60 days during 1946-47 at the rate of 0-1-9 per pupil	22841
Books and slates	5000
Total...	59681

Hence a sum of Rs.2,77,119 for compulsory education introduced in 1945-46 and a sum of Rs.59681 for compulsory education introduced in 1946-47 has been taken credit of.

Government grant for construction of sheds.

An expenditure of Rs.3714 has been incurred during the current year towards the construction of sheds. It is proposed to construct

6 more sheds under the compulsory education scheme during the current year. Hence a provision of Rs.10000 from Government subsidy is taken credit of.

Government grant for furniture.

In all schools where compulsion has been introduced during 1945-46, 198 teachers have been appointed. According to the scale laid down by Government a sum of Rs.19,800 may be spent for the purchase of furniture. So far an expenditure of Rs.9920 during 1945-46 and Rs.5,130 during 1946-47 has been incurred for the purpose. The Director of Public Instruction has been addressed for the payment of Rs.5130 spent during this year. As it is proposed to incur an additional expenditure of Rs.4750 which is permissible Government subsidy to the extent of Rs.9880 has been taken credit of. In schools where compulsion has been introduced during 1946-47 it is proposed to appoint 257 teachers to cope with the additional strength as per instructions contained in G.O.No.686 Education dated 29-3-46. For these teachers a sum of Rs.25700 will be drawn as subsidy for providing them with necessary furniture. Hence a sum of Rs.35580 has been taken credit of under this head.

Advances recovered.

To start with, the Presidents of Midday Meals Committees where compulsory education has been introduced were granted advances from District Board funds during 1945-46. It is proposed to recover the entire amount during the current year. Hence a provision of Rs.13,300 has been taken credit under this head.

Expenditure side.

Clerks and servants-Office.

Government in their order No.1936 Education dated 9-10-46 have stated that one clerk may be employed in the Elementary Education Section for every 150 teachers instead of 175 teachers at present. According to this, the Elementary Education Section of the District Board Office is eligible for two more lower division clerks. Provision has been made for these two additional clerks also.

Salaries of Masters.

A provision of Rs.6,15,000 has been provided for all the teachers employed in regular schools. For teachers employed under the compulsory education scheme introduced in 1945-46 a provision of Rs.42060 as sanctioned in G.O.No.1511 Education dated 3-8-46 has been made. For teachers to be appointed under the compulsory education scheme introduced during 1946-47 a provision of 3 months have been made. So the total provision works out to Rs.6,72,480.

Dearness allowance.

A sum of Rs.4,20,000 has been provided for payment of dearness allowance at the existing rates to all Board school teachers and peons working in Elementary Schools in the regular schools. For teachers and peons employed under the compulsory education introduced during 1945-46 a provision of Rs.33030 and for teachers and peons employed under the compulsory education scheme introduced in 1946-47 a provision of Rs.12500 have been made. So on the whole a sum of Rs.4,65, 530 has been made under this head.

Clerks and servants(Schools)

A provision of Rs.6700 for peons employed in the regular schools a sum of Rs.1300 for peons and Conductresses appointed under the compulsory education scheme introduced in 1945-46 and a sum of Rs.500 for peons and conductresses to be appointed under the compulsory education scheme introduced in 1946-47 have been made. So the total amount comes to Rs.8500.

this head as per the figure intimated by the Collector.

Government grant for compulsory education.

A subsidy of Rs.5,10,130 has been taken credit of under this head as per details noted below.

Salaries of Masters.
Total number of teachers employed under the compulsory education scheme introduced in 1945-46 = 198.
Total number of teachers proposed to be employed under the compulsory education scheme introduced in 1946-47 = 257. So the total number of teachers will be 455 and hence an amount of Rs.1,09,200 is required.
Dearness allowance. Calculating at the rate of Rs.16 P.M. a sum of Rs.87,360 is required.
Peons and Conductresses. For schools where compulsory education has been introduced in 1945-46, 4 peons and 10 Conductresses were appointed and for schools where compulsion has been introduced during 1946-47. 4 peons and 10 Conductresses may have to be appointed. So, for 8 peons and 20 Conductresses, a provision of Rs.5500 has been taken credit of.
House rent. A provision of Rs.12,600 may be required and the amount has been taken credit of.

Contingencies. A sum of Rs.8,190 has been taken under this head at the rate of Rs.1-8-0 per mensem per teacher.

Midday meals.

In schools where compulsion has been introduced during 1945-46, 7680 children have to be provided with midday meals and for schools where compulsion has been introduced during 1946-47 3500 children have to be fed. So credit has been taken for providing 11180 children for 240 days during the whole and a sum of Rs.2,87,280 may be required for the purpose and that sum has been taken credit of. As it has been ordered that midday meals should be supplied even on half working days, 240 days has been taken as the number of days to be fed in the year.

RM 2 93 480

Government grant for construction of sheds.

A sum of Rs.5000 has been taken credit under this head for incomplete works under construction of sheds in areas where compulsion has been introduced during 1946-47.

Expenditure side.

Salaries of masters. A provision of Rs.6,20,000 has been made for teachers employed in regular schools. For teachers employed under the compulsory education scheme introduced in 1945-46 and 1946-47 a provision of Rs.1,09,200 has been made. So on the whole a provision of Rs.7,29,000 is made.

It is proposed to develop the Lower Elementary schools at Kattumannarkoil and Kallakurchi into Higher Elementary Schools as the need for such schools is felt. By opening higher standards in these schools poor pupils after completing the VIII standard E.S.L.C. course may get themselves admitted in Form IV. It is also proposed to close down single teacher schools which are uneconomic and inefficient and which could not be developed into plural schools so far, after getting the recommendations of the Educational authorities and to utilise the provisions to strengthen the staff of the existing schools wherever additional teachers are required. Provision has been made to open new schools one at Irundai, Tirukkoyilur and the other at Thumbur, Villupuram Taluk as recommended by the Educational authorities. As the Budget closes with a deficit balance, it is not possible to provide for additional teachers and for more new schools.

Dearness allowance.

A provision of Rs.4,41,530 for teachers employed in the regular schools and Rs.87,360 for teachers under the compulsory schools have been made.

Clerks and servants.

A provision of Rs.11,130 has been made under this head for peons employed in regular schools and for peons and Conductresses employed under the compulsory education scheme.

House Rent.

A provision of Rs 34,000 for regular schools and Rs.12,600 for additional accommodation under compulsory education scheme has been made.

Other items. Contingencies.

A provision of Rs.35000 for ordinary and Rs.8,190 for compulsory education has been taken debit of.

~~Military~~ Midday Meals.

A provision of Rs.~~2,87,280~~ 2,93,480 for providing midday meals for 11180 children has been made.

Capital.

Lands and Buildings.

A provision of Rs.10,000 for construction of additional accommodation and for improvements to the existing buildings of regular schools and Rs.5000 for construction of sheds under the compulsory education scheme has been made.

Furniture and apparatus.

Some of the Elementary schools have not been equipped with sufficient number of black boards and many schools are not having clocks, time pieces in good working order. Board schools cannot be expected to commence work at the proper hours in the absence of clocks or time pieces in schools. Hence it is proposed to supply black boards and clocks to the needy schools. Hence a provision of Rs.10000 has been made under this head. If it is not possible to secure clocks or time pieces owing to the present situation, desks and benches for the use of higher standards in Higher Elementary schools will be supplied.

Closing balance.

After making provision for all these items the Budget closes with a deficit balance of Rs.1,15,318.

General. Government in their order No.1562 L.A. dated 19-9-46 permitted the District Boards to pay the dearness allowance at the enhanced rates for the period from 1-7-44 to 31-12-44 and the total amount for payment to Elementary school teachers comes to Rs.90,000. Provision could not be made for this item either in the revised estimate for 1946-47 or budget estimate for 1947-48 for want of sufficient funds.

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To wipe off the deficit foreseen both under revised estimate for 1946-47 and budget estimate for 1947-48 a sum of Rs.115318 is required. Government on three previous occasions were pleased to grant subsidies for wiping off the deficit balances as detailed below when such deficits were foreseen.

	Rs.
G.O.No.818 Education dated 26-5-1944	24,560
G.O.No.1321 Education dated 11-9-1944	73,908
G.O.No.1831 Education dated 7-11-45	52,000

But as the District BOard was very careful and cautious in adjusting the expenditure under Elementary Education funds according to its limited resources, the subsidies granted by the Government though drawn by the board were not utilised but subsequently refunded to provincial funds. It is therefore earnestly requested that the Government will be pleased to pay a lumpsum subsidy of Rs.1,15,000 to wipe off the deficit and make a a further grant in aid of Rs.90,000 to pay dearness allowance to school teachers.

SRKaiv 7.12.46

R.H.Exd.

Special Officer, Dt.Board,
South Arcot.

Dearness allowance.

A provision of Rs.4,41,830 for teachers employed in the regular schools and Rs.87,360 for teachers under the compulsory schools have been made.

Clerks and servants.

A provision of Rs.11,130 has been made under this head for peons employed in regular schools and for peons and Conductresses employed under the compulsory education scheme.

House Rent.

A provision of Rs 34,000 for regular schools and Rs.12,600 for additional accommodation under compulsory education scheme has been made.

Other items. Contingencies.

A provision of Rs.35000 for ordinary and Rs.8,190 for compulsory education has been taken debit of.

Midday Meals.

A provision of Rs.2,93,480 for providing midday meals for 11180 children has been made.

Capital.

Lands and Buildings.

A provision of Rs.10,000 for construction of additional accommodation and for improvements to the existing buildings of regular schools and Rs.5000 for construction of sheds under the compulsory education scheme has been made.

Furniture and apparatus.

Some of the Elementary schools have not been equipped with sufficient number of black boards and many schools are not having clocks, time pieces in good working order. Board schools cannot be expected to commence work at the proper hours in the absence of clocks or time pieces in schools. Hence it is proposed to supply black boards and clocks to the needy schools. Hence a provision of Rs.10000 has been made under this head. If it is not possible to secure clocks or time pieces owing to the present situation, desks and benches for the use of higher standards in Higher Elementary schools will be supplied.

Closing balance.

After making provision for all these items the Budget closes with a deficit balance of Rs.1,15,318.

General. Government in their order No.1858 L.A. dated 19-9-46 permitted the District Boards to pay the dearness allowance at the enhanced rates for the period from 1-7-44 to 31-12-44 and the total amount for payment to Elementary school teachers comes to Rs.90,000. Provision could not be made for this item either in the revised estimate for 1946-47 or budget estimate for 1947-48 for want of sufficient funds.

Details for the revised estimate 1946-1947

Names of Taluks.	No. of Schools on the date of previous Budget for 46 - 47	No. of schools on the date of budget for 47-48.	Total number of teachers.	Grades: Second-ary.	Higher	Lower	Prevo-cational.	Salaries of Masters.	Peons. No.	Peons. Amount	House Rent.	Contingencies: Postage	Station-ery.	Fixed contin-gencies.	Money order com-mission	Conduct-ress wages.	Allow-ance.	Other items.
1.Cuddalore	141	140	341	21	247	70	3	50000	3	255	3190	342	360	1025	400	100		
2.Chidambaram	95	97	242	27	178	32	5	37000	7	550	2290	216	276	865	365	50		
3.Vriddhachalam	81	82	229	29	165	30	5	32000	5	400	1470	216	216	650	345			
4.Kallakurichi	72	72	211	23	126	55	7	29000	7	600	1320	192	168	590	300			
5.Tirukkoilur	108	109	307	34	216	49	8	46500	7	540	2040	294	342	990	380			
6.Villupuram	66	68	177	11	138	25	3	26000	3	240	1820 6820	174	192	465	200			
7.Tindivanam	79	83	194	13	139	37	5	27500	2	180	1430	192	228	570	250	50		
8.Gingee	52	54	166	20	123	18	5	23130	4	300	1450	134	144	390	250	50		
9.Girls Range.	101	95	271	16	214	34	7	44000	5	470	2100	240	264	455	310	2250		
Total	795	800	2138	194	1546	350	48	315130	43	3535	17110	2000	2190	6000	2800 17700 17500	2500	1000	1210
Add expenditure up to 30-9-46 for ordinary schools.								299870		3165	16890							
Add provision made for Compulsory Education Scheme. Total.								615000		6700	34000							35000
Add provision made for Compulsory Education Scheme.								57480		1800	5000							4100
Grand Total.								672480		8500	39000							39100

S/R Kanwar 7.12.46

Special Officer, District Board,
South Arcot.

R.R.

Details for the Budget Estimate 1947-48.

Names of Taluks.	Total number of teachers on the date of Budget.	Number of schools on the date of Budget	Grade: Secondary.	Grade: Higher	Grade: Lower	Grade: Prevocational.	Salaries of Masters.	Peons. No.	Peons. Pay	House Rent	Contingencies. Postage.	Stationery.	Fixed contingencies	Money Order Commission.	Conductress wages	Allowances	Other items of repairs etc
1.Cuddalore	341	140	21	247	70	3	99000	3	520	6380	684	720	2050	800	200		
2.Chidambaram	242	97	27	178	32	5	73000	7	1110	4580	432	552	1730	730	100		
3.Vriddhachalam	229	82	29	165	30	5	64000	5	820	2840	432	432	1300	690			
4.Kallakurichi	211	72	23	126	55	7	57000	7	1190	2640	384	336	1180	600			
5.Tirukkoyilur	307	109	34	216	49	8	91000	[illegible]	1080	4080	588	684	1980	760			
6.Villupuram	177	68	11	138	25	3	51000	[illegible]	360	3520	348	384	930	400			
7.Tindivanam	194	83	13	139	37	5	52000	[illegible]	480	2860	384	456	1140	500	100		
8. Gingee	166	54	20	123	18	5	46000	[illegible]	600	2900	268	288	780	500	100		
9. Girls Schools	271	95	16	214	34	7	87000	[illegible]	940	4200	480	528	910	620	4500		
Total	2138	800	194	1546	350	48	620000	[illegible]	7100	34000	4000	4380	12000	5600	5000	1500	2520
Add provision made in for Compulsory Education Scheme							109200		4030	12600			35000 8190				
Total							729200		11130	46600			43190				

240 A
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13

S R Kanwar
7.12.46

Special Officer, Dt. Board,
South Arcot.

R.R.

For Regular Schools.

Total number of schools on the date of submission of the Budget with variations with that of the previous year.

	Boys.	Girls.	Total.
1946-47.	694	101	795
1947-48.	705	95	800

Statement showing the number of Schools, Boys and girls Taluk war and posts in each Taluk on the dateof preparation of the Budget.

Taluks.	Schools.			Boys school posts.				Total.	Girls School posts.				Total.	Grand Total.
	Boys	Girls.	Total.	Secondary.	Higher.	Lower.	Prevocational.		Secondary.	Higher.	Lower.	Prevocational.		
1. Cuddalore.	140	17	157	21	247	70	3	341	5	44	11	2	62	403
2.Chidambaram.	97	13	110	27	178	32	5	242	1	29	6	1	37	279
3.Vriddhachalam.	82	5	87	29	165	30	5	229	2	16	2	1	21	250
4.Kallakurichi.	72	7	79	23	126	55	7	211	2	16	3	1	22	233
5.Tirukoilur.	109	18	127	34	216	49	8	307	3	41	4	1	49	356
6.Villupuram.	68	10	78	11	138	25	3	177	2	18	4	1	25	202
7.Tindivanam.	83	15	98	13	139	37	5	194	-	29	2	-	31	225
8.Gingee.	54	10	64	20	123	18	5	166	1	21	2	-	24	190
Total.	705	95	800	178	1332	316	41	1867	16	214	34	7	271	2138

Abstract.

1946 - 47

	Boys.	Girls.	Total.
1. Cuddalore.	141	17	158
2. Chidambaram.	95	14	109
3. Vriddhachalam.	81	8	89
4. Kallakurichi.	72	7	79
5. Tirukoilur.	108	18	126
6. Villupuram.	66	11	77
7. Tindivanam	79	16	95
8. Gingee.	52	10	62
	694	101	795

1947 - 48

Boys.	Girls.	Total.
140	17	157
97	13	110
82	5	87
72	7	79
109	18	127
68	10	78
83	15	98
54	10	64
705	95	800

V.r. Exd:

S R Kaiwar
7.12.46

Special officer,
South Arcot Dt.Board.

For Regular Schools only.

Explanation for the difference in the number of schools:-

Schools closed.

Cuddalore Taluk.

1.Elanthambattu.

Chidambaram Taluk.

Nil.

Vriddhachalam Taluk.

Nil.

Kallakurichi Taluk.

2. Pudupettai.

Tirukkovilur Taluk.

3.Sendamangalam.

Villupuram Taluk.

Nil.

Tindivanam Taluk.

Nil.

Gingee Taluk.

Nil.

Girls Schools.

4.Ayangudi.
5. Mudhanai.
6. Palakollai.
7. Alambadi Maduraipakkam.
8. Avinangudi.
9. Vanur.

Schools opened.

Cuddalore Taluk.

Nil.

Chidambaram Taluk.

1. Manjakuli.
2. Ma.Adanur.

Vriddhachalam Taluk.

3.Mangalampet Muhammadan

Kallakurichi Taluk.

4.Ravuthanallur.

Tirukkovilur Taluk.

5. Karuveppilampalayam.
6. Enathirimangalam.

Villupuram Taluk.

7. Kanjanur.
8. Mundiyambakkkam.

Tindivanam Taluk.

9.Kurur.
10.Pangolathur.
11.Thensiruvalur.
12. Peravur.

Gingee Taluk.

13.Kallapuliyur.
14.Sethuvaryanallur.

Girls Schools.

Nil.

Explanation for the difference in the number of posts under several schools.

Cuddalore Taluk.

1946-47 = ~~222~~ 333.
1947-48 = 341.

Posts abolished-Nil.
Posts created -
1.Rajakuppam. 1 post.
2.Kilgavarapet. 1 do.
3.Nellikuppam A.D.1 do.
4.Vanamadevi. 1 post.
5.Ayikuppam. 1 do.
6.Kurinjipady. 1 do.
7.Nellikuppam Hindu. 1 do.
8.Pudupet 1 do.

8

Chidambaram Taluk.

1946-47 = 233
1947-48 = 242

Difference. 9

Posts abolished.

Nil.

Posts created.

1.Porte Novo - 1 post.
2.Bhuvanagiri - 1 do.
3. Srimushnam - 1 do.
4. Lalpet -1 do.
5.Vadakkuthittai- 1 do.
6. Kavalagudi. - 1 do.
7. Manjakollai - 1 do.
8. Ma.Adhanur. - 1 do.
9. T.Nedunjeri - 1 do.

9

Girls Schools.

1946 - 47 = 272.
1947 - 48 = 271.

Difference. 1

Posts Abolished.

1.Ayangudi - 1 post.
2.Mudhanai - 1 post.
3. Palakollai - 1 do.
4.Maduraipakkam.- 1 do.
5. Avinangudy. - 1 do.
6. Vanur. - 1 do.
7. Padur - 1 do.
8.Anathur. - 1 do.

Total. 8 posts.

Posts created.

1.Arakandanallur. - 1 post.
2. Thorapadi. - 1 do.
3. Tirukkoyilur. - 1 do.
4.Kandachipuram. - 1 do.
5.Valavanur. - 1 do.
6. Merkanam. - 1 do.
7. Valudalampattu. - 1 do.

Total. 7 posts.

Kallakurichi Taluk.

1946-47	= 205.
1947-48	= 211.
Difference	6.

Posts Abolished.

1. Noyyalette Mudhanadan. - 1 post.

Posts created.

1.Nivandarpet - 1 post.
2. V.Mallalam. - 1 do.
3. Kurur. - 2 posts.
4. Pankolathur. - 2 do.
5.Thenathuvalur. - 1 do.
6.Peravur. - 2 posts.

Total. - 9 posts.

Girls Schools.

1946-47.	= 184
1947-48.	= 166.
Difference	- 18.

Posts Abolished.

Nil.

Posts created.

1. Ayalurpet. - 3 posts.
2. Cheree - 3 do.
3.Kanakkanpuram. 1 do.
4. Malavanthangal- 1 do.
5. Anaithapuram. - 1 do.
6.Sethuvarayanallur 1 do.
7.Kallapuliyur. - 1 do.
8. Sathambadi. - 1 do.

18

Girls Schools.

1946-47	=272.
1947-48	=271.

Difference 1

Vridhachalam Taluk.

1946-47	= 229.
1947-48	= 210.
Difference.	19.

Posts abolished.

1.Mangalampet Hindu - 3 posts.

Posts created.

1.Thittagudi. - 5 posts.
2.Panruden- - 5 do.
3.Melakuppam. - 1 do.
4.Avinangudy. - 1 do.
5.Vengenur. - 1 do.
6.Mudhanai. - 1 do.
7. Palakollai.- 1 do.
8. Veppur. - 1 do.
9.A.Kokkankuppam. 1 do.
10.Mangalampet - 1 do.
11.Mangalampet Muhammadan. - 4 do.

22

Kallakurichi Taluk.

1946-47	= 205.
1947-48	= 211.
Difference	6.

Posts Abolished.

Nil.

Posts created.

1.Kallakurichi - 1 post.
2.Devepandalam - 1 do.
3.Chinnasalem - 1 do.
4. Sankarapuram - 1 do.
5.Tyagadurgam. - 1 do.
6.Muradabad Muhammadan. - 1 do.

6

Tirukkoyilur Taluk.

1946-47	= 296.
1947-48	= 307.
Difference	11

Posts Abolished.

Nil.

Posts created.

1.Pradhimangalam. - 2 posts.
2.Ulundurpet. - 3 do
3. Kandachipuram - 3 do.
4.Manalurpet. - 1 do.
5.Sithalirgamadam -1 do.
6.Thiruvennainallur.- 1 do.

11 posts

Vilupuram Taluk.

1946-47.	= 171.
1947-48.	= 177.
Difference	6.

Posts Abolished.

Nil.

Posts created.

1.Kandiyur - 2 posts.
2.Mundhampakkam 2 do.
3.Siruvanthadu. 1 do.
4.Maduratpakkam. 1 do.

6 posts.

Thadiyanam Taluk.

1946-47.	= 186.
1947-48.	= 194.
Difference.	8 posts.

Posts Abolished

1. Noyyaletta Muhammadan. - 1 post.

Posts created.

1.Nivandarpet - 1 post.
2. V.Mallalam. - 1 do.
3. Kurur. - 2 posts.
4. Pankolathur. - 2 do.
5.Thenathuvalur. - 1 do.
6.Peravur. - 2 posts.

Total. - 9 posts.

Girls Schools.

1946-47.	= 184
1947-48.	= 166.

Difference - 18.

Posts Abolished.

Nil.

Posts created.

1. Ayalurpet. - 3 posts.
2. Cheree - 3 do.
3.Kanakkanpuram. 1 do.
4. Malavanthangal- 1 do.
5. Anaithapuram. - 1 do.
6.Sethuvarayanallur 1 do.
7.Kallapuliyur. - 1 do.
8. Sathambadi. - 1 do.

18

Girls Schools.

1946-47	=272.
1947-48	=271.

Difference 1

Girls Schools.

1946 - 47	=	272.
1947 - 48	=	271.
Difference.		1

Posts Abolished.

1.Ayangudi	-	1 post.
2.Mudharai	-	1 post.
3. Palakollai	-	1 do.
4.Madurai pakkam.	-	1 do.
5. Avinangudy.	-	1 do.
6. Vanur.	-	1 do.
7. Padur	-	1 do.
8.Anathur.	-	1 do.
Total.		8 posts.

Posts created.

1.Arakandanallur.	-	1 post.
2. Thoraipadi.	-	1 do.
3. Tirukkoyilur.	-	1 do.
4.Kandaschipuram.	-	1 do.
5.Valavanur.	-	1 do.
6. Merkanam.	-	1 do.
7. Vajudalampattu.	-	1 do.
Total.		7 posts.

List of untrained and uncertificated teachers who were exempted by the District Educational Officer for retention under DistrictBoard.

In regular schools no untrained and uncertificated teachers are employed. Only in schools where compulsory Education has been introduced untrained and uncertificated teachers are employed in Girls and muhammadan schools.

List of male teachers working in Girls schools.:-

4 male teachers (one secondary grade and 3 higher grades) are working in girls schools. For want of trained mistresses, they could not be reverted to Boys schools.

List of inaccessible buildings.

Nil.

School buildings (For Regular Schools) 21 39

Taluk-	District Board Buildings- Boys School.	Girls schools.	Rented Buildings. Boys.	Girls.	Rent free Buildings. Boys.	Girls.
1.Cuddalore.	15	2	125	15	-	-
2.Chidambaram	9	2	88	11	-	-
3.Vriddhachalam.	20	2	57	3	5	-
4.Kallakurichi.	11	3	61	4	-	-
5.Tirukoilur.	18	4	91	14	-	-
6. Villupuram.	12	1	56	9	-	-
7.Tindivanam.	12	-	71	15	-	-
8. Gingee.	3	1	51	9	-	-
Total.	100	15	600	80	5	-

2/3

S R Kanwar
7-12-46

Special Officer, Dt. Board,
South Arcot.

v.r. Rxd: ~~6-100~~

22 Compulsory Education Budget Estimate 1947-48.

Revised Estimate 1946-47.	Receipts side.	Budget Estimate 1947-48.	Revised Estimate 1946-47.	Expenditure side.	Budget estimate 1947-48.
	Subsidy				
2,77,119	Government modify for compulsory education introduced during 1945-46.	5,10,130	57,480	Salaries of masters.	1,09,200
			45,530	Dearness allowance.	87,360
59,681	-------do------ 1946-47.		1,800	Clerks and Conductresses (Schools)	5,500
					12,600
10,000	Subsidy for construction of sheds	6,200	5,165	House rent.	
35,580	Subsidy for purchase of equipment.	--	4,184	Other items (contingencies)	8,190
			2,07,641	Midday Meals.	2,03,480
				Capital.	
			10,000	Lands and Buildings (Construction of sheds)	5,000
			35,580	Furniture and apparatus.	----
			15,000	Books and Slates.	-----
3,82,380		5,16,330	3,82,380		5,16,330

ASST. SECRETARY TO GOVERNMENT 24205 MADRAS EDUCATION AND PUBLIC HEALTH DEPT

R.O.P.No. 11 B.3/46-47, dated 24--3--1947

v.r. Exd: 42

Submitted in continuation of Director's Proceedings Endorsement R.O.P.No. 11 B.3/46-47, dated 1--3--1947.

R. Narasimha

for Special Officer,
South Arcot Dt.Board.

R. Narasimha

For Director of Public Instruction.

To
The Secretary to Government,
Edn & P.H. Department, Madras.
P.R.K. 25/3/47

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

ORDER/MS. NO. 12,199 DATED 10.7.47

Budget Estimate - 1947-48 - Ely. Edn. fund - Dt. Bd. South Arcot - Orders passed.

From the D.P.I. R.O.P. No. 11-B3/46-47 dated 1-2-47.

The Budget Estimate for 1947-48 of the E.E. Fund under the control of Dt. Board, South Arcot, is approved subject to the remarks that the contribution provided from the General funds to the E.E. fund should be raised from Rs. 2,54,300 to Rs. 3,57,470 with reference to para 7 of G.O.No. 537 L.A. dated 17.3.47

2. Compulsory Ele. Edn.:

Under the scheme of compulsory elementary education introduced in 1945-46 and extended in 1946-47 about 15000 children will be receiving instruction in schools in 1947-48. Besides this about 4000 children will be newly enrolled in ~~this area next~~ these areas year. The Govt. have decided to extend the scheme of compulsory ele. edn. in selected villages in each district in 1947-48 so as to bring under instruction 1.50 lakhs of children ultimately. Of these, about 1 lakh of children will be brought to the school in 1947-48. The proportionate for South Arcot will be 5000. Thus provision should be made in the budget for 1947-48 for the education of 15000 children for a full year and for 9000 children for a portion of the year (9 months) The cost will be as follows:

For 15000 children at Rs. 14/- per pupil	Rs	2,10,000
For 9000 children for 9 months	Rs	~~63,000~~ 71,550
Equipment for 9000 children (at Rs 100 for 35 pupils)	Rs	26,000
Sheds	Rs	15,000
Total	Rs	3,24,500

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 be deleted with reference to G.O. No. 386 Edn. dated 3.3.47.

4. The Govt. have passed orders regarding the re

P.

of pay of teachers in the elementary schools under local bodies from 1-1-47. 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 South Arcot Dt. Bd. is concerned the extra expenditure on account of the revision of scales of pay of teachers will be about Rs 2.50 lakhs. With a view to enable the district board to meet atleast a portion of the cost of revision the Govt. consider that the rate of education tax should be raised by 3 pies (from 12 to 15 pies.)

5. Under sub-section (2) of section 35 of the Madras Ely. Education Act, 1920, the Govt. direct that the rate of education tax levied in the area of the district board, South Arcot, be raised from 12 to 15 pies in the rupee of land revenue (~~of land cess~~). With effect from fasli 1356. The Special Officer is requested to placed the matter before the district board and to forward to Govt. within a month from the date of this order, a copy of ~~the~~ its resolution ~~of the district board~~ resolving to levy education tax at the enhanced rate of 15 pies. Credit may provisionally be taken for the addl. income of Rs 6 8000 which the dt. board may derive from the enhanacement 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 addl. expenditure on revision of salaries that will not be covered by the exta income from the enhnacement of the rate of Education tax. He shouldsubmit through the D.P.I. proposals for meeting the next 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 6 of his endorsement is forwarded to the Special Officer for information and necessary action.

~~2.~~ 8. The sanctioned budget for 1946-47 will be as shown in the annexure

28.6.47 7/7/47 7/7/47

To the Special Officer, S. Ors.
To the D.P.I. S. Ars (info only)
To the Examiner of L.F.A.
To L.A.Department.

ANNEXURE.

Receipts	
Opening balance as revised:	Nil
ORDINARY.	
1. Education tax.	418.160
2. Other receipts.	3160
3. Government grant:	
(i) under section 37 of the Ele. Edn. Act.	126590
(ii) under the proviso to section 37 of the Act.	382630
(iii) for the scheme of compulsory education.	283500
4. Contribution from the general funds.	357470
5- Arrears received	2000
~~5. Arrear toll compensation grant.~~	20000
Total Ordinary:	1588510
CAPITAL.	
Government grant:	41000
	20000
	61000
Total Capital:	1614510
Total Ordy. & Capital:	1614510
Grand total including opening balance:	1614510

Charges.	Ordinary. Rs.	
1. Staff:		
(1) Salaries and allowances.		
(a) Masters.	13 14680	3110
(b) Clerks and servants.	16490	
(2) Contribution to provident Fund.		14000
(3) Travelling allowance.		2000
		500
2. Contingencies and equipment:-		
(1) Contingencies.		
(a) House rent.		54280
(b) Other items.		45100
(2) Syrgms		1000
~~3. Supply of midday meals to school children.~~		500
3. Grnts & Scholarships		10000
4. Repairs to buildings.		2880
5. Interest on & repayms of debt		
6. Arrears recoverable		1000
Total ordinary:		14,85,510
CAPITAL.		
1. Land & buildings (1) contg exp		15000
(2) other exp		10000
2. Equipment for schools (in the areas to be selected for compulsory education in 1947-48).		26000
(1) contg exp		10000
(2) other exp		
Total Capital:		61000
Total Ordy. and Capital:		1546510
Closing balance:		68000

⊗ includes a sum of Rs 25,150 for salaries & allwces to teachers in schools in contg exp.

includes a sum of Rs 2,250 for rent charges for schools in contg exp

@ includes a sum of Rs 10,100 for contgcies charges for schools in contg exp

○ required for revision of salaries

28.6.47 7/7/47

25,150 + 2,250 + 10100 = 78,3500

1455510 + 283500 = 1202010

61000 + 41000 = 102000

1614510 + 283500 = 1330010 + 41000 = 1296810

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O.F. 32.

Local Administration Department

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

Designation Collector and Special Officer, District Board,

Station South Arcot, Cuddalore N.T.

Received Registered

To

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

Enclosures:

ASST. SECRETARY TO GOVERNMENT EDUCATION AND PUBLIC HEALTH DEPT. 6809

R.C. No. D1.23108/DB/46 dated 20th August 1947

Sir,

Sub:-Education Elementary - South Arcot District Board - Budget estimate for 1947-48 and revised estimate for 1946-47 - Review - reply - forwarded.

Ref:-G.O.No.M.S.1499 (Education) Dated 10-7-47.

The subject regarding the enhancement of education tax has been marked for the meeting to be held on 2-9-47. Necessary reply with a copy of resolution will be forwarded soon after the meeting.

S.R.Kaiwar

Special Officer, District Board

R.R.

E & P. H. (B2)

The reply from the Spl. officer, Dt. Board, South Arcot may be awaited till 10.9.47.

26.8.47.

E & P. H. (B2)

Memo No. 67809 B2/47-1 dated 27.9.47.

Sub:- Education - Elementary - South Arcot Dt. Bd - Budget estimate for 1947-48 - Resolution enhancing the rate of education tax.

Ref:- letter from the Spl. officer, Dt. Bd., South Arcot R.C. No. D1. 23105/DB/46 dated 20.8.47.

The attention of the Spl. officer, Dt. Bd, South Arcot is invited to ~~his letter No. No. 1499~~ his letter read above dated ~~10.7.47~~ and he is requested to expedite ~~forward~~ a copy of resolution of the Dt. Bd., sanctioning the enhancement of the rate of edn. tax at ~~an early~~ date.

He is also requested to send the proposals called for in para 6 of his letter No. 1499 dt. 10.7.47 already be expedited.

To
The Spl. officer,
Dt. Bd,
South Arcot.

26.9.47

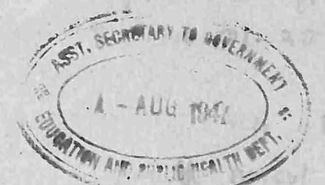
OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, M A D R A S.

Rop. No.11 B3/46-47 dated 27-9-47.

Sub: Budget Estimate 1947-48 - Elementary Education Fund - District Board, South Arcot

Ref: Letter from the Special Officer, District Board, South Arcot Roc.D1. No. 23108/46 dated 23.9.1947.

Submitted.



for Director of Public Instruction.

To

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

Ramu.29/9.

C.F. 32.

In reply, please quote number, date and short title.*

Local Administration DEPARTMENT.

Received 20 *Registered*

RoP.11 58/1

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

(Designation) Collector and Special Officer,
District Board, South Arcot,

Post Box....., (Station) Cuddalore N.T.

Telegraphic Address.....

To

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

Through the Director of Public Instruction, Madras

Roc.D1. *No.* 23108/46, *dated* 23rd Sep. 1947.
Sir, DB

Enclosures.....

.....

.....

Spare Copies.....

*Sub:-Education - Elementary - Budget estimate for 1947-48 - South Arcot District Board.

Ref:-G.O.No.M.S.1499 Education dated 10-7-47.

I forward herewith a copy of resolution No.43(Elementary Education) dated 2-9-47 of the South Arcot District Board agreeing to levy education tax at the enhanced rate of 15 pies in the rupee with effect from fasli 1357, as suggested in paragraph 5 of the above Government order.

Regarding paragraph 6, I have to state that the extra amount required for giving effect to the revised scale of pay for Elementary school teachers is Rs.1,78,100 for the current year. After taking into account the amount of Rs.560 available under opening balance and the sum of Rs.68,000 which the District Board may derive from enhancement of education tax in fasli 1357, the amount still required for giving effect to the revised scale will be Rs.1,09,540. It is proposed to meet this extra expenditure by contributing Rs.1,09,540 from the General Funds to the Elementary Education Funds for sanctioning which a separate reference will be sent to Government in the Local Administration Department. A copy of resolution No.44 (Elementary Education) dated 2-9-47 of the Board resolving to adopt the revised scale of pay of Elementary school teachers is also enclosed.

S.R.Kaiwar

Special Officer, District Board,
South Arcot.

Extract from the proceedings of the South Arcot District Board, Cuddalore, passed at its meeting held on 2-9-47.

Resolution No.43(Elementary Education)

Read Government order No.M.S.1499, Education dated 10-7-47 reviewing the budget estimate relating to the Elementary Education Fund of the District Board for the year 1947-48 directing the enhancement of the rate of Education Tax from 12 pies to 15 pies in the rupee with effect from fasli 1357 before the board and forwarded to Government.

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to the

357.

Sd. S.R.Kaiwar,
Special Officer, Dt. Board,
South Arcot.

(True Extract)

...ract from the proceedings of the South Arcot District Board, Cuddalore, passed at its meeting held on 2-9-47.

Resolution No.44 (Ele. Education)

Sanction of the Board is required for the following:-

(1) To adopt the revised scales of pay to the Board Elementary ...hool teachers with effect from 1-1-47 as sanctioned by Govern...nt in G.O.No.975, dated 10-5-47 and as amended by G.O.No.1154, ...ucation and Public Health Department) dated 5-6-47.

(2) To address the Government for according sanction for contri...ution of Rs.1,09,540 from the General funds to Elementary Education ...unds to meet the extra cost involved in giving effect to revised ...scales of pay to the Elementary school teachers.

Sanctioned - Government to be addressed as proposed.

Sd. S.R.Kaiwar,
Special Officer, Dt. Board,
South Arcot.

(True Extract)

R.R.

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

SUBJECT: District Board - South Arcot - Levy of Education Tax at enhanced rate.

REFERENCE: From the Spl. Officer, Dt. Bd., South Arcot No. D1. 23106/46 dated 23.9.47.

MEMORANDUM NO. 67809 B2/49-1 EDN. DT. 8.10.47.

A copy of para 5 of G.O.No.1499 Edn. dated 10.7.47, and a copy of the resolution of the District Board, South Arcot submitted with the letter of the Spl. Officer, S. Arcot read above, are forwarded to the Collector of South Arcot and he is requested to arrange for the collection of education tax at the enhanced rate of 15 pies in the rupee of land revenue (62½ per cent of Land Cess) with effect from Fasli 1357 and for the adjustment of the additional income due for nine months in 1947-1948 to the credit of the District Board in the usual manner, before the close of the financial year.

To the Collector of South Arcot, & D.
(with encls.)
The Spl. Officer, Dt.Bd., South Arcot.
The D.P.I.
The Exr. of L.F.A.

As regards the introduction of the revised scale of pay the S.O. has proposed that an additional contribution of Rs. be made from the general funds to the Elementary Education Fund and that he is separately addressing the Govt. in the matter. The receipt of this communication may be awaited.

C.F. 32.

In reply, please quote number, date and short title."

ASST. SECRETARY TO GOVERNMENT 17 OCT 1947 EDUCATION AND PUBLIC HEALTH DEPT.

42892

ENCLOSURES.....

.....

.....

SPARE COPIES.....

Local Administration DEPARTMENT.

Received..... *Registered*.....

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

(Designation) Special Officer, District Board, South Arcot,

Post Box....., (STATION) Cuddalore P.

Telegraphic Address.....

To

The Secretary to Government,
Local Administration Department,
Fort St. George, Madras

Through The Secretary to Government, Education and Public Health Department

Roc.D1No. 23108/46 *dated* 15th October 1947.
DB

Sir,

* Sub:-Budget - South Arcot District Board - Additional contribution from General account to Elementary education account - sanction - requested.

Ref:-G.O.No.M.S.1499/Education dated 10-7-47

In accordance with G.O.No.975 (Education) dated 10-5-47, and 1154 (Education) dated 5-6-47 the South Arcot District Board resolved in resolution No.44 (Elementary Education) dated 2-9-47 to adopt the revised scale of pay to the District Board Elementary School teachers with effect from 1.1.47. A copy of the resolution is enclosed.

The extra amount required for giving effect to the above revised scale of pay for Elementary School masters worksout to Rs.1,78,100 in the current year.

After taking into account the amount of Rs.500 available under opening balance of Elementary Education Funds and the probable sum of Rs.68,000/- which the District Board may derive from enhancement of Education tax as suggested by the Government in their order No.M.S.1499, Education dated 10-7-47, the amount still required for giving effect to the revised scale will be Rs.1,09,540.

In this connection it is submitted that the General Account of the Board is expected to close with a sum of Rs.2,49,614 when the Budget for 1947-48 is revised with reference to the actual opening balance on 1-4-47, after taking into account the subsequent commitments under General Funds in the current year. Out of the above balance 2,49,614, a sum of Rs.1,08,540 is proposed to be contributed to the Elementary Education Funds according to resolution 44(2) dated 2-9-47 to meet the extra cost involved in giving effect to revised scale of pay to the Elementary

lementary School teachers, for which sanction of the
Gov rnment may kindly be accorded.

SRK and

Special Officer, District Board.

Copy forwarded to the Secretary to Government (Education and Public Health) Madras.

Copy to the Director of Public Instruction, Madras.

C.F. 32.

Local Administration DEPARTMENT.

59

In reply, please quote number, date and short title.*

Received ..... *Registered* .....

31

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

(Designation) Special Officer, District Board, South Arcot,

Post Box ....., (Station) Cuddalore N.T.

Telegraphic Address .....

SECRETARY TO GOVERNMENT
17 OCT 1947
EDUCATION AND PUBLIC HEALTH DEPT.

To

The Secretary to Government,
Local Administration Department,
Fort St. George, Madras

Through The Secretary to Government, Education and Public Health Department

Roc.D1 *No.* 23108/46, *dated* 15th October 1947

Sir, DB

82893

Enclosures .....

Spare Copies .....

Pp 43-45 CF

1 2 enfr

* Sub:-Budget - South Arcot District Board - Additional contribution from General account to Elementary education account - sanction - requested.

Ref:-G.O.No.M.S.1499/Education dated 10-7-47

In accordance with G.O.No.975 (Education) dated 10-5-47, and 1154 (Education) dated 5-6-47 the South Arcot District Board resolved in resolution No.44 (Elementary Education) dated 2-9-47 to adopt the revised scale of pay to the District Board Elementary School teachers with effect from 1.1.47. A copy of the resolution is enclosed.

The extra amount required for giving effect to the above revised scale of pay for Elementary School masters works out to Rs.1,78,100 in the current year.

After taking into account the amount of Rs.560 available under opening balance of Elementary Education Funds and the probable sum of Rs.68,000/- which the District Board may derive from enhancement of Education tax as suggested by the Government in their order No.M.S.1499, Education dated 10-7-47, the amount still required for giving effect to the revised scale will be Rs.1,09,540.

In this connection it is submitted that the General Account of the Board is expected to close with a sum of Rs.2,49,614 when the Budget for 1947-48 is revised with reference to the actual opening balance on 1-4-47, after taking into account the subsequent commitments under General Funds in the current year. Out of the above balance 2,49,614, a sum of Rs.1,09,540 is proposed to be contributed to the Elementary Education Funds according to resolution 44(2) dated 2-9-47 to meet the extra cost involved in giving effect to revised scale of pay to the Elementary

Elementary School teachers, for which sanction of the Government may kindly be accorded.

S.R.K aiwar

Special Officer, District Board.

Copy forwarded to the Secretary to Government (Education and Public Health) Madras.

Copy to the Director of Public Instruction, Madras.

R.R.

Extract from the proceedings of the South Arcot District Board, Cuddalore, passed at its meeting held on 2-9-47.

Resolution No.44 (Elementary Education)

Sanction of the Board is required for the following:-

(1) To adopt the revised scale of pay to the Board Elementary School teachers with effect from 1-1-1947 as sanctioned in G.O.No.975 dated 10-5-1947 and as amended by G.O.No.1154, Education, dated 5-6-47.

(2) To address the Government for according sanction for contribution of Rs.109540 from the General Funds to Elementary Education Funds to meet the expenditure involved in giving effect to the revised scales of pay to the Elementary School teachers.

Sanctioned. Government to be addressed as proposed.

Sd. S.R.Kaiwar,
Special Officer District Board,
South Arcot.

(True Extract)

E&P II, 22/11

Memo. No. 82892B2/47-1 dated. 17.11.47.

Subs:- Budget - ~~S. A.~~ South Arcot Dt. Bd. - Additional contribution from general account to Ele. Edn. account.

Ref:- letter from the Spl. Offiar, Dt. Bd., South Arcot No. ~~Roc~~. D1. No 23108/46 dated 15.10.47.

The attention of the Spl. Offiar, Dt. Bd., S. Arcot is invited to G.O. No. 2035 Edn. dated 19.9.47, in which the govt. have ordered the grant of advance increments to teachers are under the Dt. Bd. The cost of introduction of revised scales of pay will increase from Rs 1.10 lakhs to Rs 1.54 lakhs ~~are~~ on account of the grant of advance increments.

The Spl. offiar should take steps to get adjusted to the E.E. fund a sum of Rs. 1.54 lakhs from out of the arrear toll compensation

grant sanctioned to the Dt. Bd. in the current year.

To

The Spl. Officer,
D.B.,
South Arcot.

Local Administration

From
Sri S.J. Dhanasingh, B.A.,
Special Officer,
District Board,
South Arcot, Cuddalore.

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

Roc.D2-5773-DB-49., d/16-8-1949.

Sir,

ASST. SECRETARY TO GOVERNMENT
16 AUG 1949
EDUCATION AND PUBLIC HEALTH DEPT.

Sub:- Elementary Education - South Arcot District Board Expenditure for 1947-48 - Excess over Budget allotment - Ratification requested -

-@@@-

The Budget allotments under the following Heads of accounts under Elementary Education Fund of this Board for 1947-48 have exceeded the Budget allotment as shown against them.

	Budget provision.	Actual expenditure.
Pay and allowances-Masters	13,14,680	14,87,269
Pay and allowances of Clerks and Servants	16,490	36,748
Contingencies-Other items	45,110	48,661
Middal Meals	-	14,507
Total expenditure-Ordinary	14,85,510	16,41,959
Total expenditure-Ordinary and Capital	15,46,510	16,49,977

The excess expenditure is due to payment of increased salaries and weightage to the teachers and peons on account of revision of scales of pay. Correspondingly the expenditure under contingencies has also increased particularly under money order commission for remittance of teachers' salaries.

Since the scheme of supply of midday meals was stopped suddenly from 1-4-47, the pending bills and those relating to expenditure in March 47 could not be passed and got adjusted in 1946-47 itself. Hence the expenditure under Midday Meals in 1947-48 remained an excess expenditure as there was no Budget provision.

Under the above circumstances, the Government may be pleased to rectify the excess expenditure with reference to G.O.No. 139 Education, dated 29-1-42. A copy of para 20 of Audit Report for 47-48 (under Elementary Education) received from the Examiner of Local Fund Accounts is also enclosed for perusal.

Special Officer, Dt.Board.

PP.17.8.Exd:

Copy to the District Inspector of Local Fund Accounts with reference to para 20 of Audit Report 1947-48.

REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE SOUTH ARCOT DISTRICT BOARD, SOUTH ARCOT DISTRICT FOR THE YEAR 1947-48.

:-o-:

20. EXPENDITURE IN EXCESS OF BUDGET PROVISION SANCTION OF GOVT. NOT OBTAINED.

The expenditure under almost all heads of account exceeded the Budget allotment as sanctioned by Government with reference to G.O.No.139 Education dated 29-1-42 the sanction of Government would need to be obtained ratifying the excess expenditure.

Head of account.	Actual expenditure.	Budget provision
Pay and allowances-Masters	14,87,269	13,14,680
Pay and allowances-Clerks and Servants	36,748	16,490
Contingencies-Other items	48,661	45,100
Midday Meals	14,507	-
Total expenditure-Ordinary	16,41,959	14,85,510
Total expenditure ordinary and capital	16,49,977	15,46,510

/True extract/

Ok

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34

E & G.H. deptt (B3)

117/L2-8 Memo No. b 30322 B3/49-1 Edn. dated 23.5.49.

Sub :- Edn. Edn - E.E. fund - Dt. Bd, South Arcot - Expenditure for 1947-48 — Excess over budget allotment - Ratification.

Ref :- 1. 2 C.f Ref :- From the S.O., Dt. Bd, South Arcot No. D2-5773-DB/49 dated 16.5.49.

The S.O., Dt. Bd, South Arcot is requested to forward a copy of the audited statement of receipts and charges in the E.E. account during the year 1947-48.

To

The Spl. Officer,
Dt. Bd,
South Arcot.

3/1947.49. 19/8/49

OBM 22/8/49

Local Administration Department.

35

From
H.S.Paul Esq., B.A.,
Collector & Special officer,
District Board, South Arcot,
Cuddalore N.T.

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

-o-o-o-o-o-o-o-o-o-o-o-o-o-o-o-o-o-o-o-o-o-o-o-o-o-o-o-o-o-o-o-

10 SEP 1949
69728

Roc.D2-5773-DB-49 dated 8-9-1949.

Sir,

Sub:- Education - Elementary - South Arcot District Board - Elementary Education Fund - Expenditure for 1947-48 - Excess over Budget allotment.

Ref:- Government Memo No.63032-B2/49-1, Education, dated 22nd August 1949.

-@@@-

I forward herewith a copy of the audited statement of receipts and charges of the Elementary Education Fund of this Board for the year 1947-48, as required in the above Government order.

3.9.[illegible]
For Special officer.

psr.8.9.Exd:

ANNUAL ACCOUNT OF THE RECEIPTS AND CHARGES OF THE ELEMENTARY EDUCATION FUND OF THE SOUTH ARCOT DISTRICT BOARD FOR THE YEAR 1947-48.

Heads.	Actuals 1947-48.	Final Budget Appropriation.
Opening Balance	1,72,229--4-2	Nil
RECEIPTS-ORDINARY		
1.Education Tax	4,23,631--0-0	4,18,160
2.Other receipts	3,114--3-9	3,160
3.Government Grants:		
(i)Under Sec.37 of the Elementary Education Act.	1,24,627--8-0	1,26,590
(ii)Under proviso to Sec. 37 of the Elementary Education Act.	3,82,632--0-0	3,82,630
4.Compulsory Education scheme	1,96,238--0-0	2,83,500
5.Contribution from General Account.	5,11,470--0-0	3,57,470
6.Advances recovered.	13,749--8-5	2,000
DEDUCT- Refunds.	1,03,606--0-0	--
DEDUCT- Amount transferred to Capital.	8,008--7-0	20,000
Total - - -	15,43,847-13-2	15,53,510
ADD- Amount relating to endowments as shown under F. Endowments Account.	28--4-0	--
Grand Total	15,43,876--1-2	15,53,510
RECEIPTS--CAPITAL.		
1.Government grants.	--	41,000
2.Amounts transferred from ordinary.	8,008--7-0	20,000
Total	8,008--7-0	61,000
Grand Total	8,008--7-0	61,000

p.t.o.

Total ordinary and Capital.	15,51,884--8-2	16,14,510
Grand total including opening balance.	17,24,113-12-4	16,14,510

EXPENDITURE-ORDINARY

1.Staff:		
Salaries and allowances to District Board Educational officer.	2,850-10-0	3,110
Contribution for leave and allowances.	467--3-0	250
T.A.&Contingencies	14,87,269--7-0	13,14,680
Clerks & Servants-pay and Dearness allowance.	36,747-12-0	16,490
Contribution to P.F.	--	33,250
Travelling allowance	998-11-0	2,000
Gratuities.	---	500
2.Contingencies:		
House rent.	40,382-12-0	54,250
Other items.	48,661--1-0	45,100
3.Equipments:		
Furniture and apparatus.	---	1,000
4.Prizes and scholarships	---	500
5.Repairs to buildings.	6,227--7-0	10,000
6.Mid-day meals	14,506-15-0	--
7.Interest on & repayment of debt.	2,772--0-0	2,880
8.Advances recoverable.	247-10-6	1,000
Total.	16,41,959--0-6	14,85,510
ADD-Amount relating to Endowments as shown under F.Endowment account.	9--7-5	--
Grand Total.	16,41-968--7-11	14,85,510

EXPENDITURE - CAPITAL.

1.Lands and buildings.	2,069--9-0	25,000
2.Equipments:		
1.Furniture & Apparatus	5,083-14-0	36,000
2.Library books and maps.	855--0-0	--
Total.	8,008--7-0	61,000
Grand Total.	8,008--7-0	61,000
Total expenditure-ordinary and capital.	16,49,976-14-11	15,46,510
Total,Closing balance.	74,136-13-5	68,000
Grand total including closing balance.	17,24,113-12-4	16,14,510

dk

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S2/1415

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To

The Spl. Officer,
D.B.,
South Arcot.

The Examiner of L.F. Accts.

36

E&P. H. deptt (B2)

Memo No. 63032 B2/49-2 Edn. dated 14.9.49.

Sub:- Ele. Edn - Dt. Bd; South Arcot - Expenditure for 1949-50 - Excess over budget allotment. - Ratified.

Ref:- From the S.O., Dt. Bd, South Arcot No. D2-5773 DB/49 dated 16.8.49 and 5.9.49

In the circumstances explained by the S.O, Dt. Bd, South Arcot, in his letters cited above, the Govt. ratify the excess expenditure incurred in 1949-50 by the Dt. Bd, South Arcot, over the budget allotment sanctioned in the budget for the E.E. fund for 1949-50, during that year.

S
13.9.49.

Q
13/9/49

OM
13/9/49

C.Secy.10688 B2/47 From the D.P.I. No. II-B3/46-47 dt 1.2.47

BUDGET ESTIMATE - 1947-48 - Elementary Education Fund - Dist. Board. South Arcot.

with his remarks

1. The D.P.I. has forwarded the R.E. for 1946-47 and B.E. for 1947-48 of the Ele. Edn. Fund under the control of Dist. Board South Arcot. The figures are examined below.

2. Provision has been made in the budget for expdre. connected with the schemes of compulsory education and supply of midday meals as shown below:—

	R.E. 1946-47	B.E. 1947-48
Compulsory education.	Rs 1,74,739	Rs 2,27,850
Midday meals	Rs 2,07,641	Rs 2,93,480

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

3. Excluding the transactions relating to the schemes of compulsory edn. and supply of miday meals, the ordy. receipts and charges in the E.E. fund acct. will be as follows:—

Budget for 1946-47 sanctioned by Government. →	R.E. 1946-47 Rs	B.E. 1947-48 Rs
Opening balance	43,536	1,62,203
Receipts.	12,66,264	10,01,309
Charges:- Ordy.	12,17,800	11,69,660
— Capital	14,000	6,000
		20,000
Closing balance.	78,000	— 12,148
		— 1,15,318.

4. R.E. for 1946-47: (1) Receipts: The R.E. records a fall in income of Rs. 2.65 lakhs. This is made up as follows: (a) Decrease in income under Edn. tax by Rs. 1.5 lakhs. (b) Refund of excess subsidy (Rs 1.34 lakhs) paid for com. ele. edn. supply of midday meals and ~~D.A. paid~~ in the entire outlay granted for dearness allowance in 1945-46. (c) Slight increase in receipts of Rs. 18,000 under the Govt. contribution and advances recovered.

(a) above: When orders were passed on the B.E. for 1946-47 it was decided that the rate of edn. tax should be raised from 12 ps. to 15 p.s in the rupee of land revenue. Credit was allowed for addl. income of Rs. 78,000 in the budget. On a representation from the Dt. Board, the Govt. decided to forbear ~~drop~~ the question of the enhancement of Edn. tax.

The Spl. Officer also reports that there is a fall in the normal income under Education tax by Rs. 71,470/-. These two factors account for the large decrease in income under Education tax. The other items call for no remarks. There is a decrease in expdre. by about Rs. 48,000/-. This is spread over under several budget heads, salaries of teachers, contingencies and equipment and repairs. The R.E. has presumably been fixed with refce. to actual requirements.

Closing balance: The R.E. closes with a deficit of Rs. 12,148/-. It does not appear that any subsidy need be paid now, towards this deficit. It may be taken into account in determining the subsidy for 1947-48.

5. B.E. for 1947-48: Receipts:

No remarks seem called for. As observed by the D.P.I. the credit taken for the arrear toll compensation grant (Rs. 208023) should be exhibited separately. L.A. may be consulted as to whether the credit may be allowed.

Charges: Ordinary: There is a slight increase in the provision over the figure fixed for the R.E. As the increase is very small it may be allowed.

Capital: In view of the remarks of the D.P.I. in para 6 of his Endt, the provision under Capital may be allowed.

6. The budget as framed by the Dt. Board closes with a deficit of Rs. 1.15 lakhs. The question for consideration is whether any subsidy should be paid towards this deficit. The matter may perhaps be examined after the closing balance for 1946-47 is known. It will be possible for the Dt. Board to carry on the administration of ele. schools without any subsidy from Govt. till August 1947.

7. The Govt. have recently decided that revised scales of pay should be sanctioned to teachers of ele. school under local bodies. The intention is that means should be devised for providing necessary funds for meeting the extra cost on account of the revision. Necessary advances will be made from Provl. funds in the first instance 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 salaries will be about Rs 2.10 lakhs as worked out below:

	No. of teachers.	Existing scale of pay.	Revised scale of pay.	Extra cost. Rs
Lower elemy grade	350	15-½-20	20-30	31500
Higher elemy grade	1594	20-30	25-40	143460
Secondy grade	194	25-45	35-65	34920
				209880

31500
143460
34920
209880

Rs 2.10 lakhs required to meet

Of this a sum of about Rs 40,000 will be the cost of revision of salaries of teachers employed under the scheme of compulsory elementary education. It is presumed that this cost should be met from a subsidy from Provl. funds in as much as the Govt. have undertaken to meet the entire cost under the scheme.

The extra cost of Rs 2.10 lakhs is the ultimate liability. The immediate liability is not known. The question for consideration is whether the rate of Education tax should be raised to meet the cost of revision. The tax is now levied at 12 pies and the conventional maximum for this District Board is 15 pies. The Secretary has recorded the view that the rate of tax can be raised beyond the conventional maximum at a rate which represents a ratio of the extra cost of revision of salaries to the present expenditure on pay of teachers. The District Board, South Arcot is spending a sum of Rs.10.60 lakhs on salaries of teachers and the extra cost of revision of salaries is Rs.2.10 lakhs. The rate of the tax can be raised to 18 pies. The Board will derive an additional income of Rs.1.80 lakhs from additional taxation. The extra cost in 1947-48 will be comparatively less than Rs 2.10 lakhs. It seems sufficient if the tax is raised from 12 pies to 15 pies for the present and the need for the further enhancement may be considered in 1948-49. For orders. [illegible]

8. Compulsory elementary education:

(a) Revised Estimate for 1946-47: The Board has provided for an expdre. of Rs 1,74,737 for the introduction of compulsory education and taken credit for a subsidy from the provl, funds. In G.O. 15 11 Edn. dated 3-8-46 a sum of Rs. 92,319 has been sanctioned for the working of the

of compulsory education in ele: 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 elementary education introduced in 45-46 and extended this year about 15000 children will be receiving instruction in schools in1947-48. Besides this, about 4000 children will be ~~xxxxxx~~ newly enrolled in these areas next year. The Govt. propose to extend further the scheme of compulsory education in selected villages in each district in 1947-48 so as to bring 150 lakhs of children ultimately. Of these about 1 lakh of children will be brought to school in 1947-48. The proportionate number for ~~South Arcot~~ dt. will be 5000. Thus provision should be made in the budget for 1947-48 for the education of 15000 children for a full year and for 9000 children for ~~the~~ a portion of the year (9 months). The cost will be as follows:

For 15000	children at Rs. 14 per pupil	210000
for 9000 children	(for 9 months)	94500
Equipment for 9000 children	(at Rs. 100/- for 35 pupil)	26000
		15000
	Total	345500

The estimate may be revised as indicated above.

9. Supply of midday meals: (i) Revised Estimate for 1946-47 Credit has been taken for a subsidy of Rs.207641 in the R.E. towards the cost of supply of midday meals to school children this year. A subsidy of Rs.184800 has been sanctioned towards the provison of meals to school children in compulsory areas of 1945-46. A further payment may have to be made towards the supply of meals to children in the areas of 1946-47 also. The question may be considered if an application is received from the Dt. Board. In any case the figure in the R.E. is liable to revision with refce. to the subsidy actually paid.

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

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

L.A. Department.

Provision is made in the General Budget for a contribution of Rs.2,54,300 to the Elc.Edn.Fund for each of the two years 1946-47 and 1947-48. ~~No separate~~ credit need therefore be taken for ~~non-recurring~~ arrear toll compensation either in the R.E. or in the B.E. of the Elc.Edn.Fund. In the orders on the General Budget it is proposed to ask the Board to increase the contribution to the Elementary Education Fund ~~to~~ by Rs.94,148 in the R.E. for 1946-47 and by Rs.1,03,170 in the B.E. for 1947-48, so as to enable the Board to pay the arrears of dearness allowance(cost Rs.82,000) and to avoid a deficit in the Elementary Education Fund.

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

Finance Dept.

(Please see the notes on pp. 1-5 above.) In regard to the proposals at A and B on p. 3 above, Ed.H. may be requested to follow the procedure suggested by this dept. in similar cases.

10688 6 1(Pt2)

The points referred to at A & B on p 3 ante are separately under Consideration. This file may lie over till a decision is reached on those points.

Cfb 22.3.47. ar 22-3-47. DPH 24/3/47

The file was allowed to lie over pending a decision on the 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 up to the conventional maximum, and

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

(1) above:- It has been decided in circulation that the rate of Education tax may be raised in proportion to the additional expenditure on revision of salaries. So far as the District Board, South Arcot, is concerned, the conventional maximum up to which the tax may be raised will be 18 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~~ 15 pies. 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. South Arcot, is concerned, the extra cost of Rs. 40 ~~000~~ will have to be met from the Ele. Edn. 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 be considered.

This will form part of the examination proposed to be undertaken on receipt of the report called for in para 6 of the draft below.

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

ar 28.6.47

E&P.H.W.O.10688-B2/47-2 8-7-47.

LOCAL ADMINISTRATION DEPT. 23725 8 JUL 1947 SECRETARIAT, MADRAS

AN

DPM 7/7/47 S/ LA 7.7.47 LA Dept.

[Previous note & draft as p 5 ante]

The further note of E&P.H. on pp 6-7 ante and the draft order below may be perused and the file passed on to Fin. u.o

Cr 9.7.47 ddb 9.7.47

Cr 9.7.47 S 9/7/47

Secn. Thanks Cr. 9.7.47

Fin. (Exp. A) E&P

Issue DPM 10/7/47

LWW 23/VS-1C 9.7.47 Dy 9/7

ASST. SECRETARY TO GOVERNMENT 41138 4 JUL 1947 EDUCATION AND PUBLIC HEALTH DEPT.

Finance no 41138-Exp A1 9.7.47.

ASST. SECRETARY TO GOVERNMENT 5642 10 JUN EDUCATION AND PUBLIC HEALTH DEPT.

92/47.

E&P.H. (33)

Subt:- Budget - South Arcot Dt. Bd. -
Additional contribution from general account to Elementary education account.

letter from the Spl officer, Dt. Bd, South Arcot Roc. Dl. No. 23108/46 dated 15.10.47.

The Spl. Officer, Dt. Bd., South Arcot, has estimated the extra cost of revision of salaries at Rs. 1,78,100. Of this, a sum of Rs. 68000 can be met from the additional income from the enhancement of the education taxe ordered. The balance required is about Rs. 1.10 lakhs. The Bd has sufficient surplus in its general account to meet this expenditure. The Spl. officer has proposed that an additional contribution can be made to the E.E. fund from out of the surplus.

2. Presumably, the figure reported by the Spl. officer, does not include the amount required for the grant of advance increments. Orders have recently been issued asking certain local bodies to grant advance increments to teachers. South Arcot Dt Bd is one of them. The Spl. officer has reported separately that a sum of Rs. 4,000 is required for the purpose. It appears that that the contribution from the general funds can be raised to meet this expenditure also.

3. It may be noted that the expenditure on revision of salaries is a recurring item and it is not known whether the general funds will be able to meet the amount required every year. If not, the rate of education taxe may have to be raised. Perhaps this question may be considered next year.

4. L.A. may see.

LOCAL ADMINISTRATION DEPT. 23 OCT 1947 40303 SECRETARIAT, MADRAS

E&P.H.U.O. 8298/47-2 27.10.47

29.10.47

L.A. Dept (C).

Please see the note of E. & P.H. Dept. on p. 1 ante.

2. The General Accounts of the South Arcot Dist. Board for 1947-48 when revised with the actual opening balance on 1-4-47 closes with a balance of Rs.5,20,867/-. The district board has been permitted to give effect to the revised scales of pay. The Dist. Board can meet the additional cost involved in the proposal (Rs.1,54,000/-) from the ~~closing balance for~~ arrear T.C fund 1947-48.

3. In future years, the district board cannot meet the expenditure from the general funds. After giving effect to the revised scales of pay, the general account will ~~xxxx~~ work ~~out~~ at a small surplus of ~~Rxxxxxxxx~~ Rs.18,600/-. The Education tax will have to be raised suitably ~~in 1948 if the proposal is to be given effect to.~~ from 1948-49.

4. With the above remarks the file may be returned to E.P.H.

1.11.47

1.11.47

1.11.47

3.11.47

E & P. H.

1.11.47

3/11

L.Alco. 40303/47-1C
3.11.47

ASST. SECRETARY TO GOVERNMENT
8736
1 NOV 1947
EDUCATION AND PUBLIC HEALTH DEPT.

E & P.H.

A draft memo to the spl. officer is subd. for approval.

13.11.47.

13.11.47

14/11/47

[Add papers
G.O. No. 1699
Educ. 10-7-47,
after issue.]

GOVERNMENT