Scott II-27—58,004—4-11-46.

(194) Department.

Mis. **SERIES.**

G.O. NO. Ms. 1500 Edn

Dated the 10th July 1947

[Despatch Abstract.]

Budget Estimate - 1947-48 - Elementary Education fund - District Board, Coimbatore - 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.
ROP.No.20 B5/46-47, dated 20-2-1947.

Sub: Elementary Education Fund - Budget Estimate 1947-48 District Board, Coimbatore.
Ref: Letter from the Special Officer, District Board, Coimbatore R.C.No.27421/D.1/46, dated 25-1-47.

SUBMITTED.

2. Variations between the Revised Estimate for 1946-47 and Budget Estimate for 1947-48 have been explained by the Special Officer.

3. REVISED ESTIMATE FOR1946-47.-

(i) The credit taken for Rs.86,200/- as Govt. grant under section 37 of the Elementary Education Act is liable to revision with reference to the amount of education tax that may be adjusted to the credit of the fund during 1945-46.

(ii) The credit taken for Rs.16,800/- for basic education is liable to revision with reference to the actual amount to be sanctioned - vide G.O.No.Ms.1959, Education, dated 10-10-46.

4. BUDGET ESTIMATE FOR 1947-48.-

(i) The credit taken for Rs.86,200 as Govt. grant under section 37 of the Elementary Education Act is liable to revision with reference to the amount of education tax that may be collected and adjusted to the credit of the fund during 1946-47.

5. ACCOMMODATION: Accommodation is reported to be inadequate in 177 boys and 8 girls schools; and is unsuitable in 33 boys' schools. A provision of Rs.50,000/- is made in the Budget Estimate for repairs to buildings. The special officer may be advised to utilise the provision in consultation with the Inspecting Officers.

6. STAFF.- It is reported that the staff in 66 boys and 1 girls' school is inadequate. The Board may be directed to appoint the additional teachers as early as possible.

(ii) It is reported that there have been cases of transfers of teachers where the departmental officers were not consulted previously. The special officer may be informed that in the case of transfers of teachers, the departmental officers should invariably be consulted.

7. A good number of schools are lacking in articles of equipment. A provision of Rs.2,000 under furniture and apparatus. Capital and Rs.500/- under 'Supply of books and maps capital' has been made in the Budget Estimate. The special officer may be required to utilise this amount in consultation with the Inspecting Officers.

8. The Special Officer may be informed that leave vacancies of teachers' posts should be filled up immediately and the posts should not be kept vacant for a long time.

COMPULSION AND MIDDAY MEALS SCHEMES.

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

The aim of the scheme introduced during 1945-46 ... of bring ultimately under instruction about 12,870 ch... the schoolage. Of these, about 8200 children might ...ths in enrolled in schools during 1945-46. The provi... the education of these children should be made f... P.T.O 1946-47. The probable recurring expenditur...

under the several heads was estimated and the Govt. have in their order No.1511, Edn., dated 3-8-46 sanctioned the payment of subsidies in monthly instalments. During 1946-47 about 2460 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 Budget Estimate for 1947-48 and payment made during that year while adjusting the advance referred to above.

Further, on account of the extension of the scheme during 1946-47, the aim of which is to bring ultimately under instruction about 14,800 children, about 9,900 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.108, Edn., dated 23-1-47, with effect from 15-2-47. No provision for recurring expenditure need therefore be made in the Revised Estimate for 1946-47. The advance sanctioned in G.O.No.1511, Edn., dated 3-8-46 will therefore 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 in respect of the 1945-46 area. A very rough lump sum provision is proposed in the Budget Estimate for this purpose.

Number of teachers required for 9,900 children 283 (A)

do for 2,460 " 71 (B)

	A (283 teachers)		B(71 teachers)		
	Per month	Per annum	For 8 months.	Per annum	Per month.
Pay of teachers at Rs.20/ p.m. each	5660	67920	45280	17040	1420
D.A. for teachers at Rs.16 p.m. each	4528	54336	36224	13632	1136
Contingencies at Rs.1-8-0 per teacher p.m.	424½	5094	3396	1278	106½
Rents		3852			860 20560
Pay of peons and conductresses		-			860
D.A. to -do-		-			1150
Books and slates (lump)		5000			2000
Construction of sheds (lump)		21030			5000
Equipment (lump)		6105			45000

(ii) BUDGET ESTIMATE FOR 1947-48:

It is expected that the Govt. will order the expansion of the scheme to new areas during 1947-48 with a view to bring ultimately under instruction about 14,800 children. Of these, about 9,900 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 20,560 children admitted upto the end of 1946-47 in the 1945-46 and 1946-47 areas. The cost of educating* the 5420 children who may be admitted during 1947-48 in the 1945-46 area and 1946-47 areas may be paid during 1948-49 while adjusting the

P.T.O.

the advance that may be made by Government during 1947-48

*Annual progressive increase		
1945-46 area ..	2460	
1946-47 " ..	2960	
Total	5420	

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 8200 children may be taken to be the same as the estimate based on which advance was sanctioned in G.O.No.1511 Edn., dated 3-8-46. The annual cost of educating the 2460 children in the 1945-46 area and the 9900 children in the 1946-47 area is worked out in the statement under Revised Estimate for 1946-47.

(b) MIDDAY MEALS:-

(i) Revised Estimate for 1946-47:- The estimated expenditure for 1946-47 is Rs.1,81,937/- 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 Revised Estimate and adjustments made during 1947-48. Compulsion has just now been ordered and the Board has not yet completed the arrangements for feeding the children in the 1946-47 area and therefore no provision need be made in the Revised Estimate for the purpose.

(ii) Budget Estimate for 1947-48:- During 1947-48 the Board is expected to feed about 7561 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.1,81,937/-. The maximum number fixed for the 1946-47 area is 4800. It is expected that the arrangements for starting the scheme will be completed and the scheme started early during 1947-48 if not during the current year itself. The annual cost of feeding these children will be Rs.1,15,500/-. It is assumed that the Govt. will fix 4800 children, the number fixed for the current year, for the 1947-48 area also. Provision may roughly be made for 4800 pupils for 3 months and it works to Rs.31,500/-. Thus the total estimate works to 3,28,937 or Rs.3,28,900 in round sum.

(c) The estimated expenditure (Budget Estimate and Revised Estimate for working the scheme is as shown below:

The Board may be permitted to take credit for an equal amount as Government subsidy

ITEMS OF EXPENDITURE.	Director of Public Instruction's Revised estimate. Rs.	Budget estimate. Rs.
Expenditure - Ordinary		
1. Salary of teachers	10,380	1,40,620
2. Dearness allowance to teachers	8,256	1,12,448
3. Pay of peons and conductresses	-	860
4. Dearness allowance of peons and conductresses	-	1,150
5. Rent for school buildings	3,852	20,560
6. Contingencies	774	10,542
7. Books and slates	5,000	2,000
Total	28,262	2,88,180 or 2,88,200

P.T.O.

8. Midday meals	1,81,937	3,28,900
Grand total - ordinary	2,10,199	6,17,100

Expenditure - Capital.

9. Construction of sheds	21,050	5,000
10. Equipment	6,105	45,000
Total	27,155	50,000
Grand Total - Ordinary and Capital	2,37,354	6,67,000

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

for Director of Public Instruction.

TRB.27/2
To

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

Proceedings of the Collector & Special Officer, Dt. Board, Coimbatore.
D/ 25--1--1947.
....

Read:-

Revised Budget Estimate for 1946-47 and Budget - Estimate for 1947-48 of the Coimbatore District Board pertaining to General and Elementary Education Fund Accounts.

D.B.Resolution No. 1153.

Passed.

(sd) F.W.A.Morris,
Collector & Special Officer,
District Board.

/ True Extract /

for Collector & Special Officer,
District Board.

BUDGET ESTIMATE - COIMBATORE DISTRICT BOARD

ELEMENTARY EDUCATION FUND ACCOUNT.

1947 - 1948.

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Abstract.

Revised Budget Estimate for 1946 - 47.

7

Particulars.	Opening - Balance.	Receipts.	Charges.	Closing - Balance.
1. Ordinary ...	1,41,321	9,59,944.	12,28,300	(-)1,27,035
2. Capital ...	....	59,180	59,180	...
Total	1,41,321	10,19,124	12,87,480	(-) 1,27,035

Abstract.

1947 - 1948.

1. Ordinary	(-) 1,27,035	12,29,736	17,19,230	(-) 6,16,529
2. Capital	...	1,50,060	1,50,060	...
Total ...	(-) 1,27,035	13,79,796	18,69,290	(-)6,16,529

25.1.47

Collector & Special Officer,
Dt. Board, Coimbatore.

BUDGET ESTIMATE - ELEMENTARY EDUCATION FUNDS.

1947 - 48.

Actuals of 1945-46.	Revised Estimate for - 1946 - 47.	Heads of Account.	Budget - Estimate for 1947-48.	Remark
1.	2.	3.	4.	5.
Rs.	Rs.		Rs.	
		Receipts.		
		Ordinary:		
21,228	1,41,321	Opening Balance	1,27,035 (Minus)	
2,97,025	2,49,190	1. Education Cess	2,45,400	
4,692	3,000	2. School fees	...	
846	890	3. Other receipts	700	
		4. Government Grants -		
88,013	86,200	(i) Under Section 37 of the Elementary Education Act.	86,200	
2,97,363	2,97,360	(ii) Under proviso to Section 37 of the Elementary Education Act.	2,97,360	
2,952	38,570	(iii) For compulsory Education.	2,70,080	
10,940	1,01,670	(iv) For supply of midday - meals.	3,03,660	
...	16,800	(v) For Basic Education.	...	
1,15,000	..	(vi) For wiping off deficit (special)	...	
...	1,50,232	(vii) Arrear Toll compensatio	...	
3,32,626	79,396	5. Contribution from General Account.	79,396	
338	...	6. Advances recovered.	...	
35	...	7. Permanent Advances refunded.	...	
11,49,830	10,23,308	Total ...	12,82,796	
...	26,845	Deduct - 1. Amount transferred to - Capital.	53,060	
...	36,519	2. Refund - Government Grant	...	
	63,364		53,060	
11,49,830	9,59,944	NET Receipts - Ordinary -	12,29,736	

1.	2.	3.	4.	5.
		Capital :-		
		1. Government Grants.		
		(a) For compulsory Education.		
...	5,000	(i) Supply of Books and slates	2,000	
~~2,666~~ ...	~~21,~~ 6,105	(ii) Equipment - Furniture and apparatus.	45,000	
2,666	21,030	(iii) Construction of sheds.	5,000	
...	200	(b) Public Libraries	...	
2,666	32,335		52,000	
...	26,845	Add - Amount transferred from Ordinary.	53,060	
2,666	59,180	Total - Capital.	1,05,060	
11,52,496	10,19,124	Total Receipts - Ordinary and Capital.	15,34,796	
11,73,725	11,60,445	Grand Total - including - Opening Balance.	12,07,761	

EXPENDITURE.

Ordinary:

1. Staff -

		(1) District Board Educational Officer.	
1,642	1,230	Salaries and allowances	2,100
309	320	Dearness allowance	380
72	310	Contribution for pension	300
86	230	- do - do - leave salary.	310
		(2) Masters - Ordinary area -	
5,36,785	5,53,650	Salaries & allowances	5,93,500
3,67,471	3,77,780	-do- do - dearness - allowance.	3,72,680
1,774	18,660	-do- compulsory area - Salaries and - allowances.	1,32,000
1,296	14,000	-do- compulsory area - dearness allowance.	1,05,600

1.	2.	3.	4.	5.
4,017	4,500	(3) Clerks and servants - (in schools) - Ordinary area - salaries and - allowances.	4,540	
4,880	6,660	-dp - do - dearness allowance.	5,710	
...	300	-do- compulsory area - salaries and allowances	860	
...	400	-do-do- dearness allowances	1,150	
...	14,650	-do- (in the office) - salaries and allowances	9,600	
...	5,360	-do-(in the office) - dearness allowances	3,450	
...	2,160	-do- (in the office) - contribution to leave - salary.	1,630	
33,960	35,400	(4) Total contribution to - Provident Fund	37,980	
		(5) Travelling Allowances -		
199	100	(i) District Board Educational Officer.	200	
4	50	(ii) Clerks and servants (office)	100	
124	250	(iii) Masters	1,000	
774	2,580	(6) Gratuity.	2,500	
		2. Contingencies and Equipment.		
		(1) Contingencies -		
29,446	33,440	(i) House rent - Ordinary area.	34,980	
685	4,530	-do- Compulsory area.	20,560	
23,013	21,060	(ii) Other items.	23,770	
		(2) Equipment.		
...	500	(i) Repairs to furniture etc.,	500	
...	250	(ii) Library Books and maps.	250	
1,614	97,150	3. Supply of Midday meals.	3,03,660	
6,801	20,540	4. Repairs to buildings.	50,000	
2,700	2,700	5. Contribution to Panchayats (Valparai).	2,700	

1.	2.	3.	4.	5.
6,242	6,240	6. Interest on and repayment of debt.	6,240	
1,140 ~~800~~	3,300	7. Advances Recoverable.	1,000	
800	...	8. Permanent Advances.	...	
10,25,834	12,28,300	Total - Expenditure - Ordinary.	17,19,250	
		C a p i t a l.		
	21,720	1. Lands and Buildings - (Ordinary area)	50,560	
6,363	19,340 ×	-do- (compulsory area)	5,000 ×	
		2. Equipment.		
	2,000	(1) Furniture and apparatus - (ordinary area)	2,000	
207	10,620 ×	-do- (Compulsory area)	45,000 ×	
100	500	(2) Supply of Books and maps - (Ordinary area)	500	
	5,000 ×	- do - (compulsory area)	2,000 ×	
6,570	59,180	TOTAL - CAPITAL ...	1,05,060	
10,32,404	12,87,480	Total Expenditure - Ordinary and Capital.	18,24,290	
~~1,41,321~~	(-)1,27,035	Closing Balance ...	(-) 6,16,529	
11,73,725	11,60,445	Grand Total - including - closing balance.	12,07,761	

25.1.47

Collector & Special Officer,
District Board.

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COIMBATORE DISTRICT BOARD.

Explanatory Memorandum on the Revised Budget for 1946 - 47 and the Budget Estimate for 1947 - 48 of the Elementary Education Fund of the Coimbatore District Board.

****

Revised Budget for 1946-47:

Opening Balance:

The Budget of the current year, as recast and - approved by Government in G.O.Ms.No.1539, Edn., dated 10-7-46 was expected to open with "nil" balance; but it opened with - a balance of Rs. 1,41,321-0-4. This is mainly due to the fact that :-

(1) arrears of Education Tax for 1944-45 consequent on - the enhancement of the rate of the Tax from 12 pies to 14 pies in the Rupee of Land Revenue (from fasli 1354), amounting to Rs.36,300/- nearly was adjusted subsequently by the Collector - in 1945-46.

(2) the balance of contribution from the General Account for 1944-45 amounting to Rs. 19,200/- was adjusted in 1945-46, in excess of the amount fixed by the Govenment for the current year, and

(3) there had been reduction in expenditure amounting to Rs.96,000/- nearly in 1945-46 under Salaries and Deamess - Allowance of Masters both in the ordinary and compulsory areas, under House Rent and Repairs to Buildings and under the - provision made in the Capital side.

The non-adjustment, till the end of the year of the - contribution payable from the Elementary Education Fund to the General Account towards the salaries and allowances of the - ministerial staff employed in the Elementary Education Section during the year amounting approximately to Rs. 9,700/- has also, besides other sundry items, contributed towards the increase in the Opening balance.

Receipts:

Details of receipts taken credit for in the Revised Budget Estimate for 46-47 are furnished in Appendix "A".

Taxation: Education Tax -

The figures furnished by the Collector are adopted in toto (Rs.2,49,190). The actual amount adjusted during the seven months April to October 1946 together with the anticipated collection for the next five months at Rs.20,450/- per month as intimated by the Collector has been taken credit for, under this head.

Government Grants:

Credit has been taken for the following amounts:

Under Ordinary - Receipts.

1. Rs.86,200 - the normal subsidy under Section 37 of the Elementary Education Act, being the equivalent Government grant for Education cess, at 4½ pies rate.

2. Rs.(1,02,712 + 1,94,651) = 2,97,363 being the actual amounts of subsidies sanctioned under the proviso to Section 37 in G.Os.No 781, dated 10-4-46 and No.792, dated 11-4-46.

3. Rs.38,570/- being the subsidy for compulsory education (the amount is arrived at with reference to the probable expenditure under the head).

4. Rs.1,01,670/- being the subsidy towards the cost of supply of midday meals to poor children in schools in compulsory areas (figure based on the probable expenditure).

5. Rs.16,800/- being the grant promised by the Government in G.O.No. Ms.1939, dated 10-10-46 towards the salaries and allowances of the teachers deputed for basic training in the Government Basic Training School at Periyanaickenpalayam.

6. Rs.1,50,232/- being the Arrear Toll Compensation Grant ordered to be adjusted to Elementary Education Funds in G.O.No.1939,Ldn. dated 10-7-46, to wipe off defecit.

Under Capital Receipts-

7. Rs.5,000/- being the subsidy towards the cost of supply of books and slates to poor children in the Elementary schools in compulsory areas.

8. Rs.6,105/- being Equipment Grant towards the supply of furniture and apparatus to Schools in compulsory areas.

9. Rs.21,030/- being the grant towards the cost of constructing pucca sheds to provide additional accommodation for schools in compulsory areas. (This includes a sum of Rs.1,689/- being the balance of grant due on payments made in 1945-46 towards the cost of construction of sheds at Anamalai and Vettaikaranpudur

10. Rs.200/- being the grant sanctioned in G.O.No.2015, dated 21-10-46 for the supply of books and book cases for the Vellakkinaru Library.

Contribution from General Funds:-

Only the prescribed minimum of Rs.79,396/- has been taken credit for under this head.

EXPENDITURE - Ordinary:-

Provision has been made for the following in addition to other items of a routine nature:-

(1) Payment of dearness allowance at the rates paid by Government.

(2) Payment of leave salary and travelling allowance to teachers as per rules.

(3) Repairs to school buildings to the extent of Rs.20,540/- as asked for by the Divisional Engineers.

Under expenditure Capital, provision has been made for lands and buildings to the extent of Rs.21,720/- for non-compulsory areas and Rs.19,340/- for compulsory areas. Details are furnished in Appendix 'B'. Rs.10,620/- has been provided for the supply of furniture and apparatus to the schools in compulsory areas. Rs.5,000/- has been provided for the supply of books and slates to poor children in schools in compulsory areas. The whole amount of expenditure provided for under the compulsory education scheme and supply of midday meals is to be met from Government subsidies for which necessary credit has been taken on the Receipts side.

Closing Balance:

The year 1946-47 is expected to close with a deficit balance of Rs.1,27,035/-.

BUDGET ESTIMATE FOR 1947-1948.

Receipts:-

Credit has been taken under Ordinary Receipts for the following besides other items of a routine nature.

Under Government Grants-

1. Rs.86,200/- being the normal amount under Section 37 of the Elementary Education Act.

2. Rs.2,70,080/- being the grant for compulsory education as per details furnished in Appendix 'C'

3. Rs.3,03,660/- for the supply of midday meals to poor children in compulsory area schools.

Note:- Items 2 and 3 provide for (a) the existing scheme, (b) the expenditure on the salaries etc., of additional staff and for the supply of midday meals to the additional number of children

children that might be brought to the schools under the existing scheme and (c) for the total probable expenditure for the extension of the scheme to other areas, now under the consideration of the Government.

4.Rs.2,97,360/- being the Government subsidy under the proviso to Section 37 of the Elementary Education Act. An amount equal to the subsidy sanctioned for the current year (1946-47) only is taken credit for under this head.

Contribution from the General Account:

For 1947-48 also, only the minimum contribution prescribed, viz., Rs.79,396/- has been taken credit for, as the General Funds of the Board cannot admit of any enhanced contribution.

The only special item is the proposal to abolish the levy of school-fees which are levied only in classes VI,VII and VIII of Higher Elementary Schools. Compulsory Education is introduced in the province ~~of~~ by Government and the District Boards are provided with grants from Provincial Funds, to cover the entire cost due to the introduction of compulsion as well as the cost of supply of midday meals to school children and supply of Books and Slates to poor students. Education (Elementary) is already made free in all classes up to the Vth Standard. Number of schools with standard VI,VII,VIII is only 38 and the anticipated income from fee receipts, for the year is only Rs.3,840/- and the average per school per month is only Rs.8-6-0. The labour involved, in watching credit of the school fee receipts is disproportionate to the fee income which after all is very in-considerable. Other District Boards like "Salem,Madura etc.," have made Elementary Education altogether free and Government have approved such proposals. The levy of school-fees in only 3 classes of only 38 Higher Elementary Schools, out of a total number of over 640 schools, is therefore proposed to be abolished with the approval of Government.

Under Capital Receipts-

Credit is taken for (1) Rs.2,000/- for the supply of books and slates to poor children in the schools in compulsory areas (2) Rs. 45,000/- being the expenditure on the supply of furniture for 450 teachers at Rs.100/- per teacher and (3)Lump sum of Rs.5,000/- for the construction of sheds for schools in compulsory areas.

EXPENDITURE (Ordinary)

In addition to the usual items of a routine -

nature, provision has been made for the following under "Expenditure - Ordinary":-

1. Payment of dearness allowance at the rates fixed by Government.

2. Payment of leave salary at the rates admissible as per rules.

3. Payment of Travelling allowance to the teachers - (a lump sum of Rs.1,000/- is provided).

4. Payment of salaries and dearness allowance to - 450 teachers (including the 100 teachers for whom provision has been made in the Revised Estimate) - under the compulsory Education scheme.

5. Payment of house rent to school buildings to - accommodate the additional strength of pupils that will be brought to schools in compulsory areas, as a result of the extension of the scheme.

6. Repairs to buildings - (provision asked for by the Divisional Engineers, Coimbatore, Erode and Palghat- viz., Rs. 43,640- + a lump sum of Rs. 6,360/-) = Rs. 50,000/-.

7. Payment of instalment of Government loan of - Rs. 50,000/- for the year viz., Rs. 6242/-.

8. Provision of midday meals - (1) for the total number of children fixed by Government under the existing portion of the scheme and (2) for the extension of the scheme. On the whole, provision has been made for the supply of midday meals to (7,561 + 4,800)= 12,361 children per day for 220 days excluding - vacation period.

Under Expenditure - Capital, provision has been made for -

1. Rs. 50,560/- under Lands and Buildings - in ordinary area. Although the Divisional Engineers have asked for a provision of Rs. 1,26,000/-, it is expected that work to the value of about - Rs.50,000/- only could possibly be carried out and hence the provision.

2. Rs. 5,000/- for construction of sheds in schools in compulsory areas.

3. Rs. 45,000/- for equipment in compulsory areas.

4. Rs. 2,000/- for supply of books and maps to poor children in schools in compulsory areas.

Closing Balance:-

The year 1947 - 48 is expected to close with a - deficit of Rs. 6,12,539/-.

General.

The Budget Estimates provide only for bare-maintenance of existing Institutions and Services. No new schemes or proposals have been provided for. The Budget Estimates nevertheless close with deficit balances and this is largely due to the expenditure for payment of Dearness allowance which by itself comes up to 4.8 lakhs.

The rate of Education Tax levied in the district is at 14 pies in the Rupee of the Land Revenue, which is already a high rate. No further increase in the rate of levy of education cess seems possible.

The contribution from the General Fund taken credit for, is Rs.79,396/- which is the statutory minimum fixed by the Government. The position of the General Fund Account is also such that the contribution to the Elementary Education Fund cannot be increased except by starving some of the services under the General Funds or by encroaching upon reserve funds (under Investments).

It is therefore necessary that the Government should subsidise the funds of the Elementary Education Account so as to balance its Budget both for the current year(1946-47) and for the year 1947-48.

It will also be seen that in recent years past, the Elementary Education Account had always a deficit balance of over 4 lakhs of rupees and that this was being met from additional contribution from the General Fund Account and from Special Government subsidies sanctioned every year. To allow this state of affairs to continue any longer is, no doubt, very undesirable It is high-time, therefore, to consider ways and means to augment the sources of income to the Fund, permanently. The following suggestions in this respect, one of which has already been mentioned by the President, District Board in previous years, are presented for serious and immediate consideration of the Government:-

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1. The Government may take steps to cancel the recent amendment to Section 37 of the Elementary Education Act which took away the obligation on the part of the Government to contribute an amount equivalant to the proceeds of education tax actually collected. Under the original obligation, the Government Grant under Section 37 of the Act will be about two and a half lakhs of rupees (the total receipt under Education Cess for the year under report); Whereas, according to the amendment, the contribution by Government is paid only at 4½ pies rate, though the rate of levy is 0-1-2 pies. But for the amendment, there will be a permanent additional income of Rs.1,64,000/- to the fund.

2. The Government may also sanction a recurring grant to meet the actual expenditure incurred under "Dearness allowance" as long as this allowance is paid.

25. 1. 47.

Collector and Special Officer,
District Board.

28/1

25/1/47

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4. Government Grants:

(i) Under Section 37 of the Elementary Education Act. The normal income under this head viz., Rs.86,200/- is taken credit for ...		86,200
(ii) Under the proviso to Section 37 -		
(a) Subsidy sanctioned by Government in G.O.No.783, dated 10-4-1946 ...	1,02,712	
(b) -do- in G.O.No. 792, dated 11-4-46 ...	1,94,651	
Total ...		2,97,363

(iii) For Compulsory Education -

The following provision made on the expenditure side for compulsory education is to be met entirely from Government Grant:-

*Salaries of Masters - compulsory Education ...	18,660
Dearness allowance - do -	14,000
Salaries of Clerks and servants (peons) ...	300
Dearness allowance - do-...	400
Contingencies - House rent	4,530
- do - Other items ...	@ 680

(* Details explained on the expenditure side)

@ For 65 teachers at Rs.1-8-0 (5 months) ...	485-0-0	
For 5 teachers for 2 months ...	15-0-0	
For 30 teachers for 2 months ...	90-0-0	
Actuals ...	94-0-0	
	684-0-0 or 680-0-0	
Total ...		38,570.

Note - Grant already sanction by Government ... 23,262.

(iv) For supply of midday meals -

(iv) For supply of midday meals -

The following provision made on the expenditure side towards the - cost of supply of midday meals is to be met entirely from Government Grant -

Cost of supply of midday - meals	...	97,150		
Cost of vessels for -do-	...	4,515		
Total	...	1,01,665	or	1,01,670

NOTE - But the Government have already sanctioned a subsidy of Rs.1,81,937 for the supply of - midday meals.

(v) For Basic Education -

The expenditure on the salaries and dearness allowance of the - teachers deputed for training is taken credit for as Govern- ment Grant with reference to - G.O.No.Ms.1939, dated 10-10-46 ... 16,800

(vi) Arrear Toll Compensation:

Credit is taken as per orders of Government in G.O.No.1339, Education, dated 10-7-1946. (The amount will be adjusted - as soon as the grant is - actually received). ... 1,50,232

5. Contribution from General Account:

The prescribed minimum contribution of Rs.79,396/- is provided ... 79,396

6. Deductions:

The total admissible expenditure under the schemes of compulsory education and supply of midday meals come to - Rs.1,67,680/- as detailed below. But the Government have already sanctioned in G.O.No.1511, dated 3-8-46 a total - subsidy of Rs.2,07,199/- and this amount is being claimed and adjusted every - month at Rs.17,266/- per mensem. When - at the end of the year, the whole amount of subsidy would have been drawn, an - excess amount of Rs.36,519/- as explained below would become refundable to - Government:-

Ordinary -			
(a) Compulsory Education:			
(1) Salaries of Masters ...		18,660	
(2) Dearness allowance -do-		14,000	
(3) Salaries of peons ...		300	
(4) Dearness allowance -do-..		400	
(5) House Rent ...		4,530	
(6) Contingencies - (at Rs.1-8-0 per teacher - per mensem) ...		680	(included in Contingencies - Other - items - Rs.21,060).
		38,570	
(b) Supply of Midday meals		97,150	
Capital -			
(c) Contruction of sheds ...		19,340	
(d) Supply of furniture ...		7,620)	
and apparatus ...		3,000)	
(e) Supply of Books and - slates ...		5,000	
		1,67,680)	
	+	3,000)	1,70,680
Amount sanctioned by Government in G.O.No.1511, dated 3-8-46:-			
For compulsory Education		23,262	
For supply of midday meals		..1,81,937	
For supply of Books and - slates		.. 2,000	
		2,07,199	
Excess Grant 2,07,100 - 1,70,680			36,519
Capital - Government Grants:			
(1) The approximate cost of books as per indent - (orders being issued)			5,000
(2) Furniture -			
Expenditure already - incurred ...		175	
Bills pending payment - (a) K.K. & Co., Cherai...		3,930	
Cost of furniture ordered from - (b) Ramakrishna & Co., Karaikudi ...		2,000	
			6,105
			+ 3,000
			9,105

(3) Construction of Sheds -

Anamalai ...	8,500	(original)	
	2,200	(supplemental)	
~~Vettaikaranpudur~~	~~??~~		
Vettaikaranpudur	7,700)		
	2,200)		
Gobichettipalayam	2,100		
Kuniamuthur	1,000		
	23,700		
Deduct amount already - paid in 1945-46 ...	4,355		
	19,345		
Add - Balance of grant - due on amount paid in - 1945-46, out of Rs.4355/- (only Rs.2666/- was sanctioned) ...	1,689		
	21,034	or	21,030

(4) For Public Libraries -

Grant sanctioned in G.O.No.2015, dated 21-10-46. ... 200

Appendix - B.

Details of expenditure - Ordinary:

1. Staff -

(a) District Board Educational Officer - Salaries -

Actuals upto the end of - October 1946 ...	880		
Provision for 2 months - February & March 1947 ...	350		1,230
Dearness allowance - Actuals upto the end of - October 1946 ...	255		
Provision for 2 months at Rs.31/- per mensem ...	62		
	317	or	320

Pay and dearness allowance - calculated at the rates paid to the previous District Board Educational Officer.

Contribution for pension (actuals upto the end of October 1946) 310

Contribution - leave salary - do - 230

(b) Masters - Salaries - (Ordinary area):

Actuals upto the end of - October 1946	...		3,16,325
Anticipated expenditure for the remaining 5 months - (as per statement)			
45651 X 5 (Masters)		2,28,255	
656 X 5 (Pre-Vocational Instructors)		3,280	
		2,31,535	
Add for leave salary at 2½%	...	5,788	2,37,323
			5,53,648 or 5,53,650.

Dearness Allowance to Masters:-

Actuals upto the end of - October 1946			2,27,094
Probable expenditure for the remaining 5 months -			
29,003 X 5 =		1,45,015	
400 X 5 =		2,000	
		1,47,015	
Provision for - dearness allowance for leave salary - at 2½%	...	3,675	1,50,690
			3,77,784 or 3,77,780.

(c) Masters - Compulsory area -

Salaries -

Actuals upto the end of - October 1946			10,731
Probable expenditure for the - remaining 5 months -			
(1) Existing teachers -			
Higher Ely.	1 X 25 X 5	125	
Lower Ely.	64 X 20 X 5	6400	
		6525	
(2) Additional staff for 2 months in existing - scheme -			
Lower Ely.	5 X 20 X 2	200	
(3) Additional staff - for the extension of the scheme (for 2 months for 30 teachers) -			
	30 X 2 X 2 ...	1200	7,925
Total - salaries			18,656 or 18,660.

Dearness Allowance -

Item (1)	65 X 16 X 5 =	5,200	
" (2)	5 X 16 X 2 =	160	
" (3)	30 X 16 X 2 =	960	6,320
Actuals upto the end of - October 46 ...			7,684
Total Dearness Allowance ...			14,000

NOTE - No provision for leave salary as all the teachers are new hands.

(d) Clerks and Servants: Ordinary area -

Salaries - Actuals upto the end of October 1946 ...		2,600
Anticipated expenditure for - the remaining 5 months - 369 X 5 (vide statement) ...		1,845
		4,450
Add for leave salary at 2½ % on Rs. 1845/- ...		46
	4,496 or	4,500

Clerks and Servants - Compulsory area -

Salaries - 5 peons -		
2 peons for 6½ months - 2 X 12 X 6½ =	156	
3 peons for 4 months - 3 X 12 X 4 =	144	300

Dearness allowance - Clerks and Servants:-

Ordinary area -

Actuals upto the end of - October 1946 ...			3,641
Probable expenditure for remaining 5 months - vide statement - 464 X 5 ...	2,320		
Add for leave - salary at 2½% ...	58		
Add Dearness allowance of conductresses - (vide statement) 128 X 5 ...	640		3,018
			6,659 or 6,660

Compulsory area :-

2 peons for 6½ months at Rs. 16/- per mensem ..		208
3 peons for 4 months at Rs. 16/- per mensem ..		192
		400

Clerks and Servants - (In the Office) -

No adjustment having been made from Elementary Education Account to General Fund Account on - account of the salaries, etc., of staff employed in the Elementary Education Section provision is made for the two years.

Salaries - Amount provided in 1945-46 ... 6480

For - 1946 - 47:-

1	Superintendent for 8 months - April to Novr.1946 on Rs.95/- per mensem - 95 X 8 =	760	
1	Superintendent for 7 months in lieu of the District Board Educational Officer - on - Rs.100/- per mensem - 100 X 7 =	700	
10	Lower Division Clerks on - Rs. 41-10-8 each for 12 months 10 X 41-10-8 X 12 ...	5,500	
2	Lower Division Clerks for 2 months ...	83	
1	Upper Division Clerk on - Rs.63/- per mensem for - 12 months ...	756	
1	Upper Division Clerk on - Rs. 63/- per mensem for - 2 months ...	63	
1	Attender on Rs.25-13-0 for - 12 months - 25-13-0 X 12 =	310	8,172
			14,652 or 14,650

NOTE -

The strength of staff has been - increased by three clerks from - January 1947 (from 11 to 14) with - reference to Government Orders at 1 clerk for every 150 teachers.

Dearness allowance to Clerks & Servants - (in the Office).

Provision made for 1945 - 46 2,410

For - 1946-47:

1	Superintendent for - 8 months - 18 X 8 ...	144	
1	Superintendent for - 7 months ...	126	
11	clerks for 12 months - 11 X 18 X 12 ...	2,376	
3	clerks for 2 months - 3 X 18 X 2 ...	108	
1	Attender for 12 months- 12 X 16 ...	192	
		2,946	2,946
			5,356 or 5,360.

Contribution to Leave salary - 1945 - 46 ...		770		
- do - 1946 - 47 ..	8,172			
	2,946			
	11,118			
at 1/8 = 11,118 / 8 =	1,389	1,389		
		2,159	or	2,160.

(e) Contribution to Provident Fund -

At the usual rate of 1/16 of the Total expenditure on salaries -				
Masters		5,53,650		
Clerks and Servants (in schools) ..		4,500		
-do- (in office) ..		8,170		
		5,66,320		
5,66,320 / 16 =		35,395	or	35,400.

(f) Travelling allowance to Masters -

Actuals upto the end of - October 1946 ..		69-12-0		
Probable for the next five months - Lump sum ..		180--4-0		250
Travelling Allowance to the District Board Educational Officer - Lump sum				100

(g) Gratuity -

Actuals upto the end of - October 1946 ...		1,584-8-0		
Probable expenditure for the next 5 months - Lump sum on about 10 cases ..		1,000-0-0		
		2,584-8-0	or	2,580

2. Contingencies -

A (1) House Rent - Ordinary area -

Actuals upto the end of - October 1946 ...		18,335		
- do - Pre Vocational Sections ...		524		
Anticipated expenditure for the next 5 months - vide statement - 2878 X 5 =	14,390			
Pre Vocational Section - 37½ X 5 =	186	14,576		
		33,435	or	33,440.

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House Rent - Compulsory area -

Upto the end of October 1946 ...			2,527
Anticipated expenditure for the next 5 months:			
(1) Existing schools (1729 school places) at Rs.5/- per 30 school places - $\frac{1729 \times 5}{30}$ =		288	
Add for Madathupalayam	...	10	
Thoppupalayam	...	10	
Kannampalayam	...	37-8-0	
Mettupalayam	...	20	
		365	
for 5 months - 365 X 5 ...		1,825	
(2) Additional accommodation for existing scheme - Lump sum at Rs.25/- for - 3 months ...		75	
(3) For extension of the scheme Lump sum for 2 months...		100	2,000
			4,527 or 4,530.

(2) Other items:-

Actuals upto the end of - October 1946 - (Ordinary 10811 + compulsory 94) ...			10,905
Probable for the rest 5 months -			
Fixed contingencies as per - statement - 991 X 5 =		4,955	
Money order commission - as per statement - 677 X 5 =		3,385	
Money order commission for sending the cost of midday meals to the - different centres - ordered by Government to be met from the Elementary Education Funds -			
Actuals to end of - October 1946 ...	186		
Probable for next - 5 months - Lump sum	200	386	
Salaries of conductresses to be debited to contingencies as per statement - 46 X 5 =		230	
Cost of postage stamps for - Elementary Education Section at Rs.300/- per quarter - upto the end of October,46	600/-		
Probable for next - 5 months	600/-	1,200	
		10,156	10,156
			21,061 or 21,060.

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B. Equipment -

(1) Repairs to furniture - Lump sum	500
(2) Library Books and Maps - Lump sum	250

3. Cost of supply of Midday meals -

Total expenditure upto the end of December 1946 ...			45,589--9--0
Probable expenditure for the next - 3 months -			
(1) Existing scheme at 0-1-9 per - pupil per day for 5623 pupils (fixed by the Director of Public Instruction) for 3 months - (3 X 22 working days) for - 66 days - 5653 X 0-1-9 X 66 =		40,807--10--0	
Deduct amount to be shown - under Capital for purchase - of ~~xx~~ vessels - Lump sum -		500-- 0--0	
		40,307--10--0	
(2) For the extension of the - Scheme - at 0-1-9 per pupil per day for 4800 pupils - (minimum fixed by Govern- ment) for one month - for 22 days - 4800 X 0-1-9 X 22	11,550-0-0		
Deduct amount to - be shown on the - Capital side for cost of vessels - Lump sum ...	300-0-0		
	11,250--0-0	11,250--0--0	51,557--10--0
			97,147-- 3--0
			or
			97,150-- 0--0

4. Repairs to Buildings:

As per statements of the Divisional - Engineers -			
(1) Coimbatore ...	10,000		
(2) Palghat ...	1,475		
(3) Erode - Erode Sub Division	3,855		
" Gobi Sub - division...	3,205		
	18,535	or	
(The total amount as - recommended is provided)	18,540		
Add for special repairs to the Board Elementary School, Vellacoil ...	2,000		20,540.

5. Contribution to Panchayats:

The usual contribution to the Valparai Panchayat Board for running Elementary Schools in its area is provided ... 27,000

6. Interest on and repayment of debt:

Vth instalment of repayment with interest of the loan of Rs. 50,000/- sanctioned in G.O.No.1624, dated 17-10-1941 for - 1946 - 47 - 6242/- or ... 6,240

7. Permanent Advances:

Actuals upto the end of - December 1946 sanctioned to the Secretaries of the Midday meals centres (under the orders of Government) 2,500
Probable expenditure during the next 3 months ... 800 3,300.

EXPENDITURE - CAPITAL.

1. Lands and Buildings:

(i) Ordinary area:

Out of the total amount of Rs. 43,270/- recommended to be provided by the Divisional Engineers for Capital expenditure during the current year Rs. 21,170/- relating to works - in ordinary area is provided ... 21,170/-.

Add annual instalment of the - cost of building purchased at Anamalai for the school from - the Revenue Department 556/-

21,726 or 21,720.

(ii) Compulsory area:

Cost of works relating to the compulsory area included in the list of the Divisional Engineers :-

Construction of Sheds - Anamalai	8,000	(Original)	(Revised -
Vettaikaran-pudur	7,700	do.	estimate - Rs.16,200/-)
Anamalai	2,200	(Hill grass),	
Vettaikaranpudur	2,200		
	20,100		
Add excess due to revision of - estimates	500		
	20,600		
Construction of Sheds - Gobi -	2,100		
	22,700		
Add for the construction of a shed at Kuniamuthur	1,000		
	23,700		
~~Add~~ Deduct - Amount already paid in 1945-46 for the sheds at Anamalai and Vettaikaranpudur.	4,355		
	19,345	or	~~is~~ 19,340.

2. Equipment:

(1) Furniture and apparatus - Ordinary area:

Provision made in the original - Budget (Lump sum)	...		2,000.
Compulsory area:-			
Expenditure upto-date	...	175	
Bill pending payment from - K.K.& Co., Cherai	...	3,930	
Cost of furniture for which orders placed with Ramakrishna & Co.,Karaikudi (approximately)	...	2,000	
		6,105	
Cpst of vessels purchased for midday meals already	...	715	
- do - during the next three months for the existing scheme	...	500) + 3,000)	
- do - for the extension of the scheme	...	300	
		10,620	10,620.

(2) Supply of books and maps - (ordinary area).

For Vellakkinar Library ..	400	
For others - Lump sum ..	100	
		500.

Compulsory area:-

As per indent - Orders being issued - (approximate cost) ..	5,000.

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A p p e n d i x - C.

Budget Estimate for 1947 - 48.

Details of Receipts:

1. **Education Tax:**

The Education Cess, collected at 0-1-2 in the Rupee of the Land Revenue is being adjusted to the Board's funds by the Collector at the rate of Rs. 20,450/- per mensem and on this basis, credit is taken for 12 months in 1946-47.

20,450 X 12 = 2,45,400.

2. **School fees:**

The average for the past three years is - taken credit for -

1944 - 45	..	4567.
1945 - 46	..	3960.
1946-- 47 (Revised)	..	3000.
		11527

$\frac{11,527}{3}$ = 3,840.

3. **Other Receipts:-**

Actuals of 1944-45	...	619
1945-46	...	610
Revised estimate 46-47	...	890
		2,119

$\frac{2,119}{3}$ = 700.

4. **Government Grants:**

(i) Under Section 37 of the Elementary - Education Act - The normal annual income under this head is taken credit for 86,200.

(ii) Under the proviso to Section 37 of the Act - The subsidies calculated at the rate @ at which they are received now - viz., $\frac{7}{8}$. 24,780/- per mensem for - 12 months - (The actuals for 1945-46 - being Rs. 2,97, 363/-) ... 2,97,360.

(iii) For compulsory Education -

Number of teachers - Existing 65 + additional for the existing Scheme - 5 + for extension - of the Scheme - 30 ... Total	...	100.
Provision for 450 more teachers to be appointed in 1947-48	... ...	450.
		550

Government have in G.O.Ms.No.1339, dated 10-7-1946 directed that provision should be made for

65

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Government have in G.O.Ms.No.1339, dated 10-7-46 directed that provision should be made for (8,200 + 12,360 children) - 234 + 353 = 587 teachers in 1946-47 - Provision is therefore made for at least 550 teachers in 1947 - 48:

Pay at Rs. 20/- per mensem - 550 X 20 =	11,000	
Dearness allowance - Rs.16/- per mensem - 550 X 16 =	8,800	
Contingencies at Rs.1-8-0 per mensem - 550 X 1-8-0 =	825	
Salaries for 12 months ...		1,32,000
Dearness allowance for 12 months..		1,05,600
Contingencies - 12 months ...		9,900
House rent - as provided for by the Government in the Government Order - 8200 + 12,360 - $\frac{9270 \times 12}{9}$ = 1030 X 12		20,560
Equipment - at Rs.100/- per teacher for 550 - 100 = 450.		
Salaries and dearness allowance of peons - 6 X 12 X 12 = 864) 6 X 16 X 12 = 1,152)		2,016
Total amount taken credit for as Government Grant for compulsory Education ...		3,15,076

(iv) For supply of midday meals -

Total Number of pupils to be supplied with midday meals per day ...
7561 + 4800 = 12,361.

For 12,361 children at 0-1-9 per day - for 12 months (220 days excluding - vacation etc.,) -
12360 X 220 X 0-1-9 = 3,03,662.

Total subsidy taken credit for ... 3,03,662.

5. Contribution from General Funds -
Minimum ... 79,396.

Capital - Government Grants:

Credit is taken for the following:-

1. Rs.2,000/- for supply of books and slates to poor children in the schools in compulsory areas.
2. Rs. 45,000/- for equipment - supply of - furniture and apparatus.
3. Rs. 5,000/- for the construction of sheds to provide additional accommodation for schools in compulsory areas.

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Appendix - D.

Budget Estimate for 1947-48.

Details of Expenditure:-

1. Staff:

(a) District Board Educational Officer -		
Salaries - 175 X 12 ...		2,100.
Dearness allowance - 31 X 12 = 372 or		380.
Contribution for leave salary at Rs. 25-12-0 per mensem ...		310.
Contribution for leave salary - peon at Rs.25/- per mensem ...		300.
Travelling allowance of District Board Educational Officer - Lump sum ..		200.
(b) Masters - Ordinary area -		
(vide statement) - 45,651 X 12 =	5,47,812	
Pre Vocational - Instructors - 656 X 12 ...	7,872	
Provision for increment - Lump sum ...	10,000	
	5,65,684	
Add for leave salary at 2½% ..	13,892	
	5,79,576	
Additional Teachers -		
Proposals pending for the - opening of 18 new schools at 3 teachers per school - 18 X 3 = 54.		
For 54 teachers (Higher Ely) - 54 X 20 X 12 =	12,960	
For 2 Higher Elementary teachers required for Erode Taluk - 2 X 25 X 12 =	600	
Leave salary for 56 teachers at - 2½% on Rs. 13,560/-	339	
	5,93,475	or 5,93,500.
Dearness allowance -		
(vide statement) -		
Masters - 29003 X 12 =	3,48,036	
Pre Vocational Instructors - 400 X 12 =	4,800	
Additional teachers - 56 X 16 X 12 =	10,752	
	3,63,588	
Add for leave salary at 2½% ...	9,090	
	3,72,678	or 3,72,680.

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Salaries of Masters (Compulsory area) -

for 550 teachers as explained in - para 4 of Appendix - III ... 1,32,000.

Dearness Allowance - do - do - ... 1,05,600.

3. Clerks and servants (in schools)- Ordinary area -

Salaries - (vide statement) -

369 X 12 =	4,428		
Add for leave salary at 2½%	110		
	4,538	or	4,540.

Dearness Allowance - 464 X 12 =	5,568		
Add for leave salary at 2½%	139		
	5,707	or	5,710.

Clerks and Servants (in schools) - compulsory area:-

6 peons at Rs.12/- per mensem - for 12 months ... 864.

Dearness allowance - 6 X 16 X 12 = 1,152.

Clerks and Servants - in the office.

Since provision has been made for the - District Board Educational Officer, provision for only one Superintendent is made.

Salaries -

1 Superintendent on Rs.100/- per - mensem - 100 X 12 ...	1,200		
12 Lower Division clerks on - Rs.45-10-8 each - 12 X 45-10-8 X 12 ...	6576		
2 Upper Division Clerks at Rs.63/- per mensem - 2 X 63 X 12 ..	1,512		
	9,288		
1 Attender on Rs. 25/-13--0 X 12 =	310		
	9,598	or	9,600.

Dearness allowance:-

1 Superintendent and 14 clerks - 15 X 18 X 12 ...	3,240		
1 Attender - 16 X 12 ...	192		
	3,432	or	3,430.

Contribution to leave salary -

9598
3432
13030 at 12½% ... 13,030/8 = 1,630. 1,630.

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(4) Contribution to Provident Fund -

At the usual rate of 6¼% of the total salaries -

Masters ...	5,93,500	
Clerks and servants (in schools) ...	4,540	
- do - (in the office)	9,600	
	6,07,640	
$\frac{6,07,640}{16}$ = 37,977 or		37,980.

(5) Travelling allowance of ~~Makers~~ Masters - Lump sum ... 1,000.

(6) Gratuity -

Lump sum - Actuals of 44-45 ...	1,810	
,, 45-46 ...	773	
Remunerative Enterprises - 46-47 ...	2,580	
	5,163	
$\frac{5,163}{3}$ = 1,721. or		2,500.

2. Contingencies -and Equipment:-

(1) Contingencies -

(a) House Rent - Ordinary area -

As per statement - 2,878 + 37) 2915 X 12 = 34,980.

Compulsory area -

as explained in para 4 of Appendix III - 20,560.

(ii) Other items:-

Fixed contingencies as per statement - 991 X 12 =	11,892		
Money order commission -do- 677 X 12 =	8,124		
Money order commission for sending the amount of mid-day meals at 1-4-0 ~~per~~ for Rs.100/- for Rs.3,03,660/- = 3,795 .. Lump sum ...	2,000		
Salaries of conductresses - 46 X 12 =	552		
Cost of postage stamps ...	1,200		
	23,768	or	23,770.

(2) Equipment - Ordinary -

Repairs to Furniture - Lump sum ...	500.
Library Books	250.

3. Cost of supply of midday meals -

As explained in para 4 of - Appendix - C. ... 3,03,660.

4. Repairs to Buildings -

As per statement of the Divisional Engineers - The figures are taken in toto.

Coimbatore	...	11,200
Palghat	...	1,050
Erode - Erode Sub Dn.		8,950
,, Gobi Sub Dn.		22,440
		43,640
Lump sum for other works		6,360

50,000.

5. Contribution to Panchayats -

The usual contribution to the Valparai Panchayat Board for the maintenance of Elementary Schools in that Panchayat - area is provided ... 2,700.

6. Interest on and repayment of debt:-

VIth instalment of repayment of the loan of Rs.50,000/- sanctioned in - G.O.No.1624, dated 17-10-1941 with interest is provided for, for 1947-48. 6,240.

8. Permanent Advances -

A lump sum is provided ... 1,000.

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Expenditure - Capital.

1. Lands and Buildings - (Ordinary area) -

The total amount recommended to be provided, by the Divisional Engineers under this head is taken - 1,25,960.

But the probable amount that can be expected to be spent only is provided ... 50,000 (Lump sum).

Add Annual instalment of the - cost of the building purchased for school purposes at Anamalai from the Revenue Department ... 560

50,560

(compulsory area) -

Lump sum for construction of sheds 5,000.

2. Equipment -

(1) Furniture and apparatus - Lump sum - Ordinary area. ... 2,000.

For compulsory area - as explained in para 4 of Appendix - III ... 45,000.

(2) Supply of Books and slates -

Ordinary area - Lump sum ... 500.

Compulsory area - Lump sum ... 2,000.

25.1.47

Collector & Special Officer,
District Board.

25/1/47

25.1.47

1511

Serial No.	Name of Taluk.	No. of Teachers.						No. of peons.	No. of conductresses.	Salaries of Masters	Dearness allowance of Masters,	Salaries of Pre Vocational Instructors.	Dearness allowance of - Pre Vocational Instructors.	Salaries of Peons.	Dearness allowance of peons,	Salaries of conductresses	Dearness allowance of conductresses.	House rent.	House rent - Pre Vocational Section.	Contingencies - Others - (Fixed Contingencies)	Money Order commission.	No. of Schools.
		Secondary Grade.	Higher Ely.Grade.	Lower Ely.Grade.	Pre Vocational - Instructors. Full Time.	Pre Vocational - Instructors. Part Time.	Total.															
1.	Avanashi	12	122	6	1	1	142	2	2	3013	1960	30	16	26	32	16	32	184	..	64	63	46
2.	Bhavani	15	120	12	3	2	152	4	...	3500	2134	82	48	51	64	..	..	104	7	70	62	44
3.	Coimbatore	19	301	14	5	1	340	7	...	8733	5360	113	80	90	112	..	..	454	4	138	79	71
4.	Dharapuram	5	101	13	1	...	120	...	...	2680	1721	21	16	..	...	..	..	203	2	63	51	52
5.	Erode	16	173	19	1	4	213	5	...	4366	2828	80	16	60	80	..	..	307	...	100	81	65
6.	Gobichetti-palayam.	21	217	7	3	2	250	4	1	5171	3320	80	48	52	64	5	16	300	...	104	62	77
7.	Kollegal.	18	146	9	4	2	179	3	3	4080	2482	90	64	34	48	15	48	402	10	117	54	71
8.	Palladam.	9	178	23	1	...	211	...	2	4128	2760	20	16	..	..	10	32	159	5	108	68	76
9.	Pollachi.	12	193	12	3	1	221	4	...	5183	3266	70	48	56	64	..	..	355	5	103	73	70
10.	Udamalpet.	12	128	12	2	1	155	...	...	3501	2212	50	32	..	..	..	..	235	...	88	64	71
11.	Muslim School.	..	65	14	1	...	80	...	...	1294	960	20	16	..	..	..	..	175	4	36	20	31
	Total ...	139	1744	141	25	14	2063	29	8	45651	2003 2[illegible]	656	400	369	464	46	128	2878	37	991	677	674

E & PH Dept.

16/12/3

Memo No 16877/B2-3 Edn dt. 15.3.47 40

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

Ref:- from the Spl officer Dt Bd Coimbatore
No 27421/D1/46 d 25.1.47

Endt of the D.P.I No 20.B3/46-47 d 20.2.47.

A Subsidy of Rs 1.15 lakhs was paid to the Dt Bd, Coimbatore in 1945-46 towards the grant of dearness allowance to teachers anticipating a nil balance at the end of the year. It is now observed that the Ele. Edn. Fund ~~has actually closed~~ will close ~~with~~ a balance of Rs 1.41 lakhs on 31.3.46. In the circumstances the Subsidy of Rs 1.15 lakhs paid in 1945-46 is Recoverable from the Dt Bd. The Special Officer, Dt Bd

P.T.O

Coimbatore, is requested to refund a sum of Rs 1.15 lakhs into the Treasury and report the fact to Govt.

2 The R.E for 1946-47 of the D.E.Edn. Fund as framed by the Dt Bd. Coimbatore closes with a deficit of Rs 1.27 lakhs. The deficit will increase to Rs 2.42 lakhs on account of the Recovery ordered in para 1 above. The Govt. direct that ~~the deficit be wiped out by~~ transfer to the D.E. Fund ~~account~~ a portion of the arrear toll Compensation grant sanctioned to Dt Bd, Coimbatore in the current year. Cfo or be transferred to the (3.347 13.7.47) E.E. Fund to cover the deficit;

D&M
15/7/47

To The Spl Officer. Dt Bd Coimbatore
" The D.P.I.
" The A.G.
" The Examr T&A.A.
Copy to L.A.

C.F. 32.

Local Administration Department

From (Name) F.W.A. Morris, Esq., I.C.S.,

Designation Collector & Special Officer,

Station Coimbatore.

Received Registered

To

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

ASSISTANT SECRETARY TO GOVERNMENT EDUCATION AND PUBLIC HEALTH DEPT.
1 0 APR 1947
27749

41

Enclosures:

No. Roc.27421/C/8/46 dated 2nd April. 47 194 .

Sir,

Sub :- Elementary Education-funds- District Board- Coimbatore- R.E. for 46-47- adjustment of a portion of arrear toll compensation grant.

Ref :- Government Memo No. 16877/B-2-3 Education dt. 15/3/47

The subsidy of 1.15 lakh ordered to be refunded to Government in para 1 of the memo quoted above was remitted to the credit of Provincial Funds on 28/3/47.

for Special Officer.

GAV 9/4/47

Edn. & P.H. (D.E.)

ORDER/MS. NO. 1500 DATED 10.7.47

Sub:- Budget Estimate - 1947-48-Ely. Edn. fund - Dt.Bd.Coimbatore-Orders passed.

Ref:- From the D.P.I. R.O.P. No. 20-B3/46-47 dated 28-2-47.

--

The Budget Estimate for 1947-48 of the E.E. fund under the control of Dt. Bd. Coimbatore, is approved subject to the remarks that the dt. bd. should take steps to get adjusted to the E.E. fund a sum of Rs 4.51 lakhs out of the arrear toll compensation grant sanctioned to the Dt. Bd. in the current year.

2. Compulsory Ele. Edn:
Under the scheme of compulsory elementary education introduced in 1945-46 and extended in 1946-47 about 20,560 children will be receiving instruction in schools in 1947-48. Besides this about 5,420 children will be newly enrolled in ~~this case~~ next 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 this about 1 lakh of children will be brought to schools in 1947-48. The proportionate number for Coimbatore will be 7000. Thus provision should be made in the budget for 1947-48 for the education of 20,560 children for a full year and for 12420 children for a portion of the year (9 months)

The cost will be as follows:-

For 20,560 children at Rs. 14/- per pupil	Rs.	2,87,840
For 12,420 children for 9 months	Rs	~~1,30,400~~
Equipment for 12,420 children at Rs 100 for 35 pupils	Rs	35,500
Sheds	Rs	5,000
Total.		~~4,58,740~~ 4,27,770

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

4. The Government have passed orders regarding the revision

P.T.O.

of pay of teachers in the elementary schools under local bodies as from 1-1-47. The extra expenditure on account of the introduction of revised scales of pay should be met by the local bodies from their own funds. The Govt. propose not to sanction any subsidy from the Provl. funds for the purpose. So far as Coimbatore Dt. Bd. is concerned, the extra expenditure on account of the revision of scales of pay of teachers will be about 2.47 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 14 to 17 pies.)

5. Under sub-section (2) of section 35 of the Madras Mly. Education Act, 1920, the Govt. direct that the rate of education tax levied in the area of the District Board, Coimbatore, be raised from 14 to 17 pies in the rupee of land revenue (from 58⅓ to 70% of land cess), with effect from fasli 1357. 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 its resolution of the district board resolving to levy education tax at the enhanced rate of 17 pies. Credit may provisionally be taken for the addl. income of Rs. 39000 which the dt. board may derive from the enhanacement of the tax for nine months 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 should submit 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 paras 5 & 8 of his endorsement read above is forwarded to the Special Officer for information and necessary action.

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

To the Special Officer Dt.
To the D.P.I.
To the Examiner of L.
To L.A.Department.

ANNEXURE.

85

Receipts		Charges. Ordinary. Rs.
Opening balance as revised:	Nil	1. Staff:
ORDINARY.		(1) Salaries and allowances.
1. Education tax.	284,400	(a) Others 3090
2. Other receipts.	700	(b) Masters. .. 13,1750 @
3. Government grant:		(b) Clerks and servants. 24910
(i) under section 37 of the Ele. Edn. Act.	8820	(2) Contribution to provident Fund. 37980
(ii) under the proviso to section 37 of the Act.	29750	(3) Travelling allowance. 1300
(iii) for the scheme of compulsory education.	389270	(4) Gratuity 2500
4. Contribution from the general funds.	79396	2. Contingencies and equipment:-
5. Arrear toll compensation grant.	451,000	(1) Contingencies.
Debtors Arrears toll & cesses	53060	(a) House rent. 62780 #
Total Ordinary:	15,35266	(b) Other items. 2777 @
CAPITAL.		(2) Supply of midday meals to school children 750
Government grant:	40500 ×	(3) Contribution to Boards 270
Debtors Arrears toll cesses	53060	4. Repairs to buildings. 5000
Total Capital:	93560	5. Interest on & repayment of debt 6240
Total Ordy. & Capital:	16,28826	6. Total ordinary: 1000
Grand total including opening balance:	16,28,826	15,34770
		CAPITAL.
		1. Buildings (1) Boys 50560 (2) Girls 35,550
		2. Equipment for schools (in the areas to be selected for compulsory education in 1947-48). (1) Boys 2500 (2) Girls 9356
		Total Capital: 16,28330
		Total Ordy. and Capital: 16,28,826
		Closing balance: 496

× includes a sum of Rs 40,500 for salary & allowances of teachers in schools in Coimbatore area

includes a sum of Rs 27800 for rent charges for schools in Coimbatore area

@ includes a sum of Rs 1390 for contingent charges for schools in Coimbatore area

C.F. 32.

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

LOCAL ADMINISTRATION DEPARTMENT.

Received *Registered*

From (Name) F.W.A.MORRIS, Esq.,I.C.S.,

(Designation) Collector & Special officer, District Boa

Post Box 42, (Station) COIMBATORE.

Telegraphic Address " BOVILLUS "

ASST. SECRETARY TO GOVERNMENT EDUCATION AND PUBLIC HEALTH DEPT. 20 AUG 1947

To

The Secretary to Government,
Educations & Public Health Department,
M A D R A S.

Roc. *No.* 25175-E2/46 *dated* 21-8-1947.

Sir,

Sub: Education Cess - District Board, Coimbatore - Enhanced rate of 17 pies - Sanction - Forwarded

Ref: Government Order No.Mis.1500 Edn., dated 10-7-4

* * *

The District Board in its Resolution No.521 dat 13-8-47 was resolved to levy education tax at the enhanced rate of 17 pies in the rupee as directed by the Government. An extract of the above is enclosed.

FOR SPECIAL OFFICER,
DISTRICT BOARD,
COIMBATORE.

ENCLOSURES

SPARE COPIES

sgk/25-8.

Proceedings of the Collector & Special officer, District Board, Coimbatore dated 13-8-47.

....

F.W.A.Morris, Esq., I.C.S.

....

Read:

G.O.No. Ms.1500 Edn., dated 10-7-47 directing that th rate of Education Tax levied in the area of the District Board, Coimbatore be raised from 14 to 17 pies in the rupee of the land revenue from 58.1/3 to 70.5/6 P.C of the land cess with effect from fasli 1357 with a view to enable the District Board to meet at least a portion of the cost of re vision of pay of teachers in the Elementary schools under local bodies as from 1-1-1947.

District Board Resolution No.521

Increased of land cess from 14 pies to 17 pies in the rupee with effect from Fasli 1357 is sanctioned.

/Sd/ F.W.A.MORRIS,
Special Officer.

/True Extract/

FOR SPECIAL OFFICER,
DISTRICT BOARD,
COIMBATORE.

sgk/25-8.

EDUCATION (B2) AND PUBLIC HEALTH.

Memorandum No. 69401 B2/47 Edn. dated.

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

Ref: From the ~~D.P.I.~~, Spl. Officer, Dt. Bd, ~~Nil~~. Coimbatore Roc. No. 2515-E2/46 d. 21.8.47.

A copy of G.O.No. 1500 Edn., dated 10.7.47. and a copy of the resolution of the Dt. Bd., Coimbatore submitted with the letter of the ~~President~~ Spl. Officer read above, are forwarded to the Collector of Coimbatore 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 (~~10~~ 5/6 per cent of Land cess) with effect from Fasli 1357 and for the adjustment of the additional income due for nine months in 1947-~~48~~ to the credit of the Dt. Bd. in the usual manner, before the close of the financial year.

To the Collector of Coimbatore
(with encls)
To the ~~D.P.I.~~ Spl. Officer, Dt. Bd, Coimbatore.
To the D.P.I.
To the Exr. of L.F.A.

Edn. and P.H. Department (B2)

From the D.P.I. No. 20-B3/46-47 dated 20--2--1947

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

---

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

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

	R.E. 1946-47	B.E. 1947-48
Compulsory Education	Rs. 69,015	3,22,070
Midday meals	1,01,665	3,03,660

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 education and supply of midday meals, the ordinary receipts and charges in the E.E. fund account are as follows:

	Budget as sanctioned by Government.	R.E. 1946-47	B.E. 1947-48
	Rs	Rs	Rs
Opening balance	Nil	141321	(-) 126840
Receipts	878678	848239	709056
Charges: Ordy	1164670	1092580	1145500
Capital	26750	23820	53060
Closing balance	—312742	—126840	(-)616344

4. Revised Estimate: 1946-47: (a) Receipts: There is a fall in the income of Rs. 30,000 under receipts. This is due to the following adjustments; —

1) Additional income from Education tax (Rs. 11,000)

2) A subsidy from Provincial funds towards the pay of teachers, deputed for training in the Basic Training School at Perianaickanpalayam (Rs. 17,000)

3) Provision for the refund of a sum of Rs. 36,000 being the savings anticipated in the subsidy paid for the supply of midday meals this year .

(b) Charges: There is a decrease in expre. by Rs. 72,000 and this is mainly under the head Salaries of teachers. Presumably the figure in the R.E. has been fixed with refce. to

actual requirements.

(c) Closing balance: The R.E. as framed by the Dt. Board closes with a deficit of Rs. 1.27 lakhs. The L.A. Dept. may be requested to say whether any contribution can be made from the genl. funds towards this deficit, If not, a subsidy will have to be paid for the purpose immediately.

5. B.E. for 1947-48: Receipts: No remarks seem called for. Credit has been taken for the usual income under the several heads. The Board should make an addl. contribution from the genl. funds towards the loss of fee income foregone on account of the abolition of fees in higher elementary schools.

Charges: Ordinary: Provision has been made in the Budget Estimate for the employment of prevocational instructors and addl. teachers in schools and for the grant of increments that accrue to teachers in 1947-48. These commitments work out to Rs. 46,000. In view of the remarks of the D.P.I. in para 6 of his endt. on p. 1 c.f. the provision proposed may be allowed.

Capital: The expre. is made up of as follows:-

1) Construction of buildings for schools (Rs.50,560)

2) Equipment for schools (Rs. 2,500)

In view of the remarks of the D.P.I. in para 5 and 7 of his endt. the expre. may be permitted.

6. The budget opens with a minus balance of Rs. 1.27 lakhs and closes with a deficit of Rs. 6.16 lakhs. The net deficit for 1947-48 will be Rs. 4.89 lakhs. The L.A. dept. may be requested to say whether any portion of the arrear toll compensation grant can be transferred to the E.E. fund and whether any addl. contribution can be made from genl. funds. The question what subsidy should be paid towards the deficit for 1947-48 may be considered after the L.A. Dept. have recorded their views.

7. The Govt. have 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 the necessary funds for meeting the extra cost on account of the revision. Advances will in the first instance be provided from Provl. funds and recovered from the local bodies later. From the particulars furnished in the Annexure to the budget, it will be observed that that the cost of revision of salaries will be about Rs. 1.97 lakhs as worked out below:

	No. of teachers.	Existing scale of pay.	Revised scale of pay.	Extra cost
L.E. Grade	141	~~15-20~~ 15-20	20-30	12690
H.E. Grade	1769	20-30	25-40	159210
Secy.Grade	139	25-45	35-65	25020
				196,920

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 education. It is presumed that this cost should be met from a subsidy from Provl. funds in as much as the Government have undertaken to meet the entire cost under the scheme. Excluding this the liability to the Dt. Board will be Rs. 1.97 lakhs. This is the ultimate liability and the immediate liability is not known. The question for consideration is how the extra cost will be met by the Dt. Board and whether the rate of Edn. tax should be raised for this purpose. The rate of Edn. tax is 14 ps. in the rupee of land revenue and Dt. Board comes under the classification of districts which are well-to-do as it is deriving an income of over Rs. 2 lakhs, from an anna of tax. The conventional maximum adopted for the Dt. Board is 14 ps. and this has been reached. Secretary has recorded the view that the rate of edn. tax can be raised in the ratio which the addl. expre. on revisinn of salaries bears to the present commitment. The present expre. on salaries is Rs. 9.65 lakhs. The cost of revision is Rs. 1.97 lakhs. On the basis of these figures the rate of Edn. tax can be raised to 17 ps. The addl. income from the tax will be Rs. 52,000 and this will cover only a portion of the cost of revision. The question how the balance should be met may be examined separately.

8. Compulsory Elementary Education:

(a) Revised Estimate for 1946-47: The Board has provided for an expre. of Rs. 69015 for the introduction of compulsory education and has taken credit for a subsidy from the Provl.

funds. In G.O. 1511 Edn., dated 3-8-46, a sum of Rs. 25,262 has been sanctioned for the scheme of comulsory edn. in the areas of 1945-46. A subsidy towards the cost of the scheme introduced this year is being paid separately. For the present the estimate may be allowed.

(b) Budget Estimate for 1947-48: Under the scheme of compulsory ele. edn. introduced in 1945-46 and extended this year about 20560 children will be newly receiving instruction in schools, in 1947-48. Besides this, about addl. 5420 children will be enrolled in these areas next year. The Government propose to extend the scheme of compulsory educatinn to addl. selected villages in each district in 1947-48 so as to bring to schools 1.50 lakhs of children ultimately. Of these, about 1 lakh of children will be brought to schools in 1947-48. The proportionate number for Coimbatore will be ~~7,000~~ 7000. The provision should be made in the budget for 1947-48 for the education of 20560 children for a full year and for 12420 children for ~~the~~ a portion of the year (9months). The cost will be as follows:

For educating 20560 children for a full year at Rs. 14 per pupil	287840
For 12420 children (for 9 months)	130400
Equipment for 12420 children at Rs. 100 per 35 pupils	35500
Sheds	5000
Total	458740

The estimate may be revised as indicated above.

9. Supply of midday meals: (1) R.E. 1946-47: Credit has been taken for a subsidy of Rs. 101665 in the R.E. towards the cost of supply of midday meals to school children this year. A subsidy of Rs. 1,81,937 has been sanctioned towards the provision of meals to school children in compulsory areas of 1945-46. The Board has provided for the refund of the excess subsidy. In any case the figure in the R.E. is liable to revision with refce. to the actual expenditure incurred. Necessary adjustments may be made after the actual figures are known.

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

10. The question now for consideration is what subsidy should be paid to the Dt. Board towards the deficit in the R.E.

The file may be sent to L.A. and Finance for remarks. They may be requested to treat the case as special, as the question of payment of a subsidy this year is involved.

7.3.47 8/3/47 7/3/47 8/3/47

Rc PH no 16877 B2-1
8.3.47

LOCAL ADMINISTRATION DEPT. 08172 8 MAR 1947 SECRETARIAT, MADRAS

L.A.Department.

Para 4 of E.&P.H.Dept.'s note on pp.1-2 ante.

The deficit of Rs 1.27 lakhs in 1946-47 can be met from the arrear toll compensation grant sanctioned in the current year.

Para 5-sub-para 1 of E.&P.H.Dept.'s note on page 2 ante. As the General Account closes with a deficit in 1947-48, it is proposed to permit the District Board to make good the deficit and secure the minimum balance by adjusting the balance of the arrear toll compensation for 1946-47. The payment of an additional contribution of Rs.3,000 to the Ele. Edn.Fund need not therefore be insisted on.

Para 6 of Edn.&P.H.Dept.'s note on page 2 ante. The entire arrear toll compensation of Rs.4.89 lakhs likely to be sanctioned in 1947-48 will be available for meeting the deficit of Rs.4.89 lakhs in the Elementary Education Fund Account for 1947-48. Thus no grant from Government is necessary to this District Board either this year or the next.

The file may be passed on to Finance Dept.U.O. with these remarks.

10.3.47

SECRETARIAT MADRAS 10 MAR 1947 14673 FINANCE DEPT.

LA U.O. 8172-1/Bud-1 10.3.47

Fin. (Exp. A)

Please see the notes on pp. 1-2 above
M. on p.2 above
In view of L.A.'s remarks at A above, the amount

Sanctioning Subsidy towards the deficit in the E.E. fund according to the R.E. for 1946-7 does not arise. (Cis 10.3.47)

2. As regards the question of Sanctioning Subsidy towards the cost of revision of Salaries of teachers employed under the Compulsory education Scheme, this dept have already noted in another file that the question may be considered as a general one and decided separately after knowing the full financial implications involved in the proposal in respect of all the local bodies. (Cis 10.3.47)

3. It is observed from A on p. 13 cf. that the Govt. have Sanctioned a Subsidy of Rs. 1.15 lakhs towards the anticipated deficit in the E. E. fund during 1945-46. But according to the actuals the E. E. Fund has closed with a balance of Rs. 1.41 lakhs. For the Circumstances E.P.H. may be requested to Consider whether the Subsidy Sanctioned during 1945-46 should not be recovered now. (E.P.H. may be requested DSR to note on this point also incidentally in all other/ cases 10.3.47. similar

(Cis 10.3.47)

E&PH Dept (Bar)

The L.A. Dept have noted that the deficit anticipated in the Current year can be more may be transfer of a portion of the arrear toll Compensation grant to the E.Le.Edn. Fund Account. The Finance Dept frames the question whether the Subsidy of Rs 1.15 lakhs paid in 1945-46 should not be recovered

Finance O. 14673 Exp. A/46.

ASST. SECRETARY TO GOVERNMENT EDUCATION AND PUBLIC HEALTH DEPT. 19918 11 MAR 1947

from the D.E. Board in excess of the fact that the E.Le.Edn Fund has closed with a balance of Rs 1.41 lakhs against a nil balance anticipated. If a Recovery is made as suggested by Finance there will be a deficit of Rs 1.15 lakhs in the E.E. Le.Edn. Fund. From the Arrears of L.A on p 5 ante it is not clear whether any further amount can be transferred from the General funds to the E.Le.Edn Fund this year towards the deficit of Rs 1.15 lakhs. If no such transfer is possible the question of Recovery of the Subsidy Sanctioned in 1945-46 should be dropped. 2i P on p 5 ante may be agreed to in the Special Circumstances of the Case. L.A. and Finance may see again for Remarks.

(11.3.47) (11.3.47) 8/3 11/3/47 S 14/3/47

Rd Pl Misc 16877B2-2 12.3.47

LOCAL ADMINISTRATION DEPT. 12 MAR 8768 SECRETARIAT, MADRAS

49 Budget

To Previous note of 5 ante please see.

Please see the further notes at p 5-7 above. The point mentioned at A above was not put to that Deptt before and has not been dealt with.

2. The deficit of Rs 1.15 lakhs (now brought to notice) in the E.E. accts for 1946-7 can be met by the contributing of an equal amount from the Bds General Fund for 1946-7. But, if this is done, the deficit in the General acct. for 1947-8 will rise to Rs 25,1125 3,42,757. Even after adjusting the balance of the arrears for 1946-7 (Rs 2,12,490), there will be an unrecovered deficit of Rs 38635 which

25/1125

will have to be met from the arrear toll compensation for 1947-8. In that case, it will not be possible to the entire arrear toll compensation of Rs 4,89,722 for 1947-8 will not be available for adjustment to the E.E. Act. as stated in p. 5 ante, but only Rs 4.51 lakhs in round figs.

12.3.47. Sec 12.3.47

Finance. 12/3

L.A.M.08768.1947I
12/3/47

7 imm. (Exp. H)

ASST. SECRETARY TO GOVERNMENT
13 MAR 1947
FINANCE DEPARTMENT

Please see para 3 of this dept's note on p. 6 above and the routes following.

In view of L.A.'s remarks on p. 7 above the Dt. Bd. may be asked to adjust a sum of Rs. 2.42 lakhs from the arrear toll compensation grant with the Govt. and refund immediately the subsidy sanctioned by the Govt. during 1945-6

Fin. u.o. 1539 : Exp. A
23/3.

2. The question of sanctioning any subsidy towards the deficit in the EE. for 1947-8 may be considered later at the end of the year.

G.I.
13.3.47

G.I.
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13-3-47.

G.I.
13.3.47

20614

A.S.
13/3/47

E. H.

8 days

A draft memo is put for

13/3/47

[Issued vide Memo No. 16877 B2-3 Bdgt dt 15.3.47]

2/
15.3.47 1179-50 CP

The questions relating to the extent to which the Education tax should be raised so as to cover meet the cost of revision of salaries of teachers and also the liability of Govt for meeting the cost of revision of salaries of teachers employed under the expansion Compulsory Education scheme are being considered separately in another file. This file may lie over a decision is reached on these points.

20.3.47.

20.3.47

21/3/47

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, Coimbatore, is concerned, the conventional maximum up to 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., Coimbatore, is concerned the extra cost of Rs. 50,000 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.

13/3

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. ~~Finance~~

Departments may see before issue.

27/6/47 2/28 6 W 7/7/47 S W 8/7/W L.A. Fin.

L. A. Deptt. D. E&H.H.W.O.16877-Ba/47-4 8-7-47.

(Previous note of this Deptt on pp. 5 and 7-8 ante).

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

8.7.47. 8.7.47 8.7.47

28/8.7.47

Secy Fin 9.7.47 E&H

Issue 9/7/47

LOCAL ADMINISTRATION DEPT. 23727 8 JUL 1947 SECRETARIAT, MADRAS

Finance (Supply) A/D 2/7

L. A. no. no. 23727-1 D 7. 47.

ASST. SECRETARY TO GOVERNMENT EDUCATION AND PUBLIC HEALTH DEPT. 9 JUN 1947 5626

ASST. SECRETARY TO GOVERNMENT FINANCE DEPARTMENT 9 JUL 1947 40939

Finance no 40939-E&H, 9.7.47.