Scott II-27—50,004—4-11-46.

Education and Public Health (1947) Department.

Rs. SERIES.

G.O. NO. 1514 Edn.

1514

Dated 12-7-1947.

→ Pp. 57-59 ER

[Despatch Abstract.]

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

Back Papers.

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

Further Papers.

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

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, M A D R A S.
R.O.P. No. 22-B3/46-47, dated 21-2-1947.

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

REF: Letter from the Special Officer, District Board, Malabar, Rc.No.El-38992-46, dated 18-1-1947.

S u b m i t t e d.

16875

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 for 1946-47:-

The credit taken for Rs.1,27,050/- as Government grant under section 37 of Elementary Education Act stands to be reduced to Rs.11200/- with reference to G.O.No.Ms.971 Education, dated 13--5--1946. But Special Officer reports that a balance of subsidy under this head with reference to the actual education tax collected is still due. The probable amount to be taken credit may be fixed with reference to the actual subsidy payable to the District Board.

ii. The credit taken for Rs.290170 as contribution from general funds is reported to include the amount sanctioned towards Arrear Toll compensation grant which should be shown separately in future.

4. Budget Estimate for 1947-48:-

The credit taken for Rs.107070 as Government grant under Section 37 of the Elementary Education Act is liable to revision with reference to the actual amount of education tax realised and adjusted to the fund during 1946-47.

5. Accommodation:-

Accommodation is reported to be inadequate in 133 boys schools and 20 girls schools and is unsuitable in 32 boys schools. A large number of schools is reported to be in urgent need of repairs. Provision for playground and garden require to be made in many schools. Some of the girls schools are lacking in sanitary facilities. The Special Officer may be advised to remedy the defects pointed out at a very early date.

6. i. Additional teachers are needed in 96 boys' and 11 girls schools. The Board has made provision for the appointment of additional teachers. The Special Officer may be advised to make these appointments as early as possible in consultation with the Inspecting Officers.

ii) The leave vacancies of teacher's post should be filled up immediately after leave is sanctioned and should not be kept vacant for a long time.

iii) The transfers of teachers are reported to be numerous. and they may be reduced to the extent that is absolutely necessary.

7. Equipment:-

The supply of articles of equipment is reported to be inadequate in 393 boys' and 47 girls' schools. The special Officer may be advised to arrange for a supply of these articles at an early date.

8. Compulsion and Midday Meals scheme.

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

The aim of the scheme introduced during 1945-46 was to bring ultimately under instruction about 8800 children of schoolage. Of these, about 5900 children might have been enrolled in schools during 1945-46. The provision for the education of these children should be made for 12 months in 1946-47. The probable recurring expenditure under the several heads was estimated and the Government have in their order No.1511 Edn., dated 3-8-46 sanctioned the payment of subsidies in monthly instalments. During 1946-47 about 1760 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

P.T.O.

JOINT SECRETARY TO GOVERNMENT EDUCATION AND PUBLIC HEALTH DEPT. 1 - MAR 1947

for the Board to render an account for the advance sanctioned and to obtain final payment before 31-3-1947. The necessary provision may be made in the Budget Estimate for 1947-48 and payment made during that year while adjusting the advance referred to above.

Further, on account of the extension of the scheme, during 1946-47, the aim of which is to bring ultimately under instruction about 10,300 children, abcut 6,900 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.1990 Edn., dated 17-10-1946 with effect from 15-11-1946. Provision for recurring expenditure will therefore have to be made for 3 months roughly, and added on to the advance sanctioned in G.O.No.1511 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.

required

No. of teachers for 6900 children 197 (A).
No. of teachers for 1760 children 50 (B).

	A (197 teachers)				B (50 teachers)	
	Per month	For 3 months	Per annum	For 8 months	Per annum	Per month.
Pay of teachers at Rs.20 p.m. each.	3940	11820	47280	31520	12000	1000
D.A.for teachers at Rs.16 p.m. each.	3152	9456	37824	25216	9600	800
Contingencies at Re.1/8 per teacher p.m.	295-8	887	3546	2364	900	75
		510				6,500
Rents. ..		144				1,920
Pay of peons and conductresses		192				2,688
D.A. to -do-		10,000				20,000
Books & Slates (lump).		—				12,000
Construction of shes (lump)		10,000				21,600
Equipment (lump).. ..						

(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 10,300 children. Of these, about 6,900 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 educing all the 14560 children admitted upto the end of 1946-47 in the 1945-46 and 1946-47 areas. The cost of educating* the 3820 children who may be admitted during 1947-48 in the 1945-46 area and 1946-47 area 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 5900 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 1760 children in the 1945-46 area and the 6900 children in the 1946-47 area is worked out in the statement under Revised Estimate for 1946-47.

*Annual progressive increase..45-46area 1760
46-47area 2060
3820

(b) Midday meals:-

(i) RevisedEstimate for 1946-47:- The estimated expenditure for 1946-47 is Rs.2,38,628/- 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

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Revised Estimate and adjustments made during 1947-48: The Board has not yet completed the arrangements for feeding the children in the 1946-47 area and therefore no provision need be made in the Revised Estimate for the purpose.

(ii) Budget Estimate for 1947-48:- During 1947-48 the Board is expected to feed about 9831 children, the maximum fixed for the District, in addition to 86 children from labour schools in the 1945-46 area. The annual cost of feeding these children is Rs.2,38,628/-. The maximum number fixed for the 1946-47 area is 3,400. 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.83,813/-. It is assumed that the Government will fix 3400 children the Number fixed for the current year, for the 1947-48 area also. Provision may roughly be made for 3400 pupils for 3 months and it works to Rs. 22,313/-. Thus the total estimate works to Rs,3,42,754 or Rs.3,42,700 in round sum.

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

Items of expenditure.	D.P.I's Revised Estimate. Rs.	Budget Estimate. Rs.
Expenditure - Ordinary.		
1. Salary of teachers.	34,500	1,19,480
2. D.A. to teachers.	27,504	90,688
3. Pay of peons and conductresses.	144	1,920
4. D.A. to -do-	192	2,688
5. Rent for school buildings.	510	6,500
6. Contingencies.	2,579	8,502
7. Books and slates.	10,000	20,000
T o t a l	75,429	2,43,778 or 2,43,800
8, Midday meals.	2,38,628	3,42,700
Grant total - Ordinary.	3,14,057	5,86,500
Expenditure - Capital		
9. Construction of sheds.	-	12,000
10. Equipment.	10,000	21,600
T o t a l	10,000	33,600
Grand total (Ordinary and Capital).	3,24,057	6,20,100

(d) Details for the credit taken and the expenditure proposed called for in Government Memo. No.75295-B2-46 dated 9-12-46 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,
MADRAS.

RR.26/2.

DIRECTOR OF PUBLIC INSTRUCTION
P. 22 B3/464
27 JAN 47
MADRAS

Malabar District Board Office,
Calicut, dated 18th January 47.

Ref. E.1. 38992/46.

From

E.W.Bouchier, Esq., O.B.E., I.C.S.,
Special Officer, District Board,
Malabar, Calicut.

To

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

Thro'

The Director of Public Instruction,
Madras.

Sir,

Budget estimate- Malabar District Board-
Elementary Education Fund- 1947-48-Submitted.

I submit herewith the budget estimate of the Elementary Education Fund of this district board for the year 1947-48 in duplicate for favour of sanction together with detailed explanatory notes showing how the figures adopted were arrived at.

2. The revised estimate for 1946-47 opened with a plus balance of Rs. 1,69,923 as against an opening balance of Rs. 1,13,803 anticipated in the budget as approved by Government in their order No. Ms. 935, Edn., dated 4-5-1946. The reasons for the increase in the opening balance is explained in detail in the explanatory note attached. The budget estimate for 1946-47 as approved by Government in their above order was expected to close with a deficit of Rs. 4,18,728. The revised estimate for 1947-48 as framed ~~over~~ closes with a deficit of Rs. 68,007. The circumstances under which the huge deficit of Rs. 4,18,728 was reduced to Rs. 68,007 are explained in the notes.

3. The budget estimate for 1947-48 opens with a deficit of Rs. 68,007. ~~The~~ framing the budget estimate for 1947-48 only routine expenditure already sanctioned in the previous years have been provided for except for the items explained below and the necessity to keep down the expenditure to the minimum has been kept in view. The Inspecting officers who were consulted before the preparation of the budget estimate have sent in their proposals for the provision of additional staff in 142 schools, provision of additional accommodation in 180 schools and the provision of additional equipment in 485 schools. In the budget estimate of 1946-47 provision was made for the appointment of 100 additional teachers and that has been exhausted and still there are several schools that stand in need of additional staff. Provision has been made in the revised estimate for 1946-47 for the

P.T.O.

appointment of 30 additional teachers in the current year itself and provision has been made for the appointment of 120 additional teachers in the budget estimate for 1947-48 Owing to the continued expansion of elementary education in this district the additional posts provided are out of sheer necessity lest the efficient working of the schools suffer, eventhough the budget estimate of the Elementary Education fund for 1947-48 closes with a large deficit.

4. No provision has been made for repairs to rent free buildings as there are no such buildings under this district board.

5. The Inspecting officers report that accommodation is insufficient or unsuitable in 180 schools. A sum of Rs. 10,800 has been provided for the purpose of providing on an average 30 to 50 school places in each of the schools. Action is also being taken to shift schools located in unsuitable buildings to buildings which are suitable for conducting schools.

6. Provisions made for the compulsory education scheme and the supply of midday meals, the expenditure for which has to be borne completely by Government, are shown separately under all heads of expenditure. The details as to how the figures were arrived at are fully explained in the explanatory note attached. No provision has been made for the expenditure to be incurred for the expansion of compulsion for the villages declared as Compulsory Education areas under the scheme of 1946-47 as no details about the number of schools to be opened, the number of children to be brought under compulsion etc., have not been received from the inspecting officers till now.

7. Under the head repairs to buildings a sum of Rs. 40,000 has been provided. In this provision for special repairs to departmental buildings costing Rs.15,000 is included. The remaining amount is for usual annual repairs. Such a big sum has to be provided as the cost of materials and labour has enormously increased.

8. Under capital expenditure a sum of Rs.25,370 has been provided for lands and buildings. The details of expenditure are given in the explanatory notes. A sum of Rs. 45,000 has been provided for furniture and apparatus. Rs. 30,000 is for the supply of furniture to schools which have inadequate equipments according to the inspecting authorities and Rs. 15,000 for the special equipment in connection with the starting of provocational instruction in 10 higher elementary schools in this year. In their order No. Ms., 2834, Edn., dated 13-12-46 Government have ordered that provocational training should be introduced in atleast half the number of higher elementary schools in 1947-48 and the remaining schools under in 1948-49. There are 73 higher elementary schools under the district board now, and provocational training has been introduced already in 5 schools. It is not possible for this district board to introduce provocational training in 34 out of the remaining 68 schools as ordered by Government in the existing financial condition of the Elementary Education fund which is a huge deficit.

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In order that provocational training may not be delayed in-definitely funds are provided to open such training in 10 schools for the present. In course of time, when the financial position of the board fund improves, it will be possible to introduce provocational training in the shortest possible time. A sum of Rs. 5,000 is provided for the supply of literary books and maps.

9. The budget estimate for 1947-48 of the Elementary Education fund closes with a deficit of Rs. 9,20,757. If this figure is analysed it can be seen that this deficit is due to the payment of dearness allowance to teachers at the existing rates which costs the district board Rs. 6,10,800. In the year 1945-46 the Government have sanctioned a sum of Rs. 3,51,281 towards payment of dearness allowance to teachers. In the current year a sum of Rs.1,52,000 only has been paid so far. If the balance of Rs. 2,00,000 is paid, together with the entire cost of paying dearness allowance amounting to Rs. 6,10,800 the deficit will be reduced to Rs. 1,10,000 approximately which amount will be wiped off if the obligation to pay a grant equal to the education tax collected is revived by the repeal of the amendment to Sec. 87 by Government. This board will get a sum of Rs. 2 1/4 lakhs if Government is pleased to take action on the lines suggested above.

24-1-47

KNS/20/1/-.

24.1.47

For Special Officer.

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7

BUDGET ESTIMATE

OF THE
ELEMENTARY EDUCATION ACCOUNT
OF THE

MALABAR DISTRICT BOARD
FOR THE YEAR

1947-48.

ELEMENTARY EDUCATION FUNDS.

Budget estimate of the Elementary Education Fund of the Malabar District Board for the year 1947--48.

Heads.	Opening balance	Receipts.	Expenditure.	Closing balance.
1.	2.	3.	4.	5.
	Rs.	Rs.	Rs.	Rs.
Ordinary	-68,007	16,30,280	24,83,230	-9,20,757
Capital		1,28,970	1,28,970	

Actuals of 1945-46.	Revised estimate for 1946-47.	Heads	Budget estimate for 1947-48.	Remarks.
Rs	Rs		Rs	
1,07,534	1,69,923	Opening balance	-68,007	
		RECEIPTS--ORDINARY		
4,01,931	3,33,110	1. Education Tax	3,33,110	The figure furnished to the Collector is adopted.
24	50	2. Fees and penalties ~~xxxxxxxxx~~ under the Elementary Education Act.	50	A nominal figure is adopted.
		3. Income from investments		
		4. School fees		
3		5. Endowments		
1,447	1,450	6. Contributions	1,450	The usual contribution from the Municipal Councils, Tellicherry for the maintenance of the Board Girls' School, Ponnol is taken credit of.
2,032	1,000	7. Other Receipts	800	The usual figure is adopted.
40,5,437	3,35,610	Carried over	3,35,410	

Actuals of 1945-46.	Revised Estimate for 1946-47.	Heads.	Budget Estimate for 1947-48.	Remarks.
Rs.	Rs.		Rs.	
4,05,437	3,35,610	Brought forward	3,35,410	
		8. Government grant		
1,07,291	1,27,050	(i) Under Sec.37 of the Elementary Education Act	1,07,070	(i) The education tax collected in 1946-47 is adopted as Rs.3,33,110. The equivalent contribution worked out at 4½ pies per rupee works to Rs.1,07,070.
7,84,312	7,26,200	(ii) Under the proviso to Sec. 37 of the E.E.Act.	7,26,200	(ii) The usual figure is adopted.
19,390	19,390	(iii) Compensation for loss of income from Education tax	19,390	(iii) The usual figure is adopted.
	42,480	(iv) Compulsory education	1,27,530	(iv) & (v) The actual amounts required for expenditure on compulsory elementary education and supply of midday meals as detailed on the expenditure side is taken credit of as Government grant.
	2,38,630	(v) Supply of midday meals	3,20,440	
3,51,281	1,52,000	(vi) Payment of dearness allowance	..	(vi) No amount is taken credit of (vide G.O.No;Ms.691, dated 20-4-45)
2,28,529	2,90,170	9. Contribution from general fund .	64,810	The ususal figure is adopted.
		10. Investments realized		
	5,000	11. Advances recovered	5,000	
	45,390	Deduct refunds		
20,218	25,040	Deduct amount transferred to capital.....	75,370	
18,76,022	18,66,800	Net total	16,30,480	

Actuals of 1945-46.	Revised estimate for 1946-47.	Heads.	Budget estimates for 1947-48.	Remarks.
Rs.	Rs.		Rs.	
18,76,022	18,66,100	B.F.	16,30,480	
		RECEIPTS--CAPITAL.		
	~~1,25,000~~	1. Government grants.		
	1,960	(i) Other than compulsory Elementary Education.		
	20,000	(ii) Compulsory Elementary Education.	53,600	Credit is taken for the amount required for expenditure on Capital items as detailed on the expenditure side.
		2. Endowments and Contribution.		.....
		3. Loans.		....
		4. Contribution from General Account - Ordinary.		....
		5. Investments realized		
20,218	25,040	6. Add amount transferred from - Ordinary	75,370	
20,218	47,000	TOTAL	1,28,970	
18 ,96,240	19,13,100	Total - Ordinary & Capital.	17,59,450	
20,03,774	20,83,023	Grand total including opening balance.	16,91,443	

1913100
42480
238620
2000
1611990

17590
127580
2000
53600
1257880

Actuals of 1945-46.	Revised Estimate for 1946-47.	Heads.	Budget Estimate for 1947-48.
Rs	Rs		Rs
16,12,848	17,07,200	Brought forward	18,93,150
		CONTINGENCIES AND EQUIPMENT.	
43,128	62,200	11. Contingencies	69,580
74,471	86,310	12. House rent	95,300
15,276	18,400	13. Other items	20,500
		EQUIPMENT.	
	1,000	14. Furniture and apparatus	1,000
172	500	15. Library Books and Maps.	500
17,45,895	18,75,610	Carried over	20,80,30

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Remarks.

	Rs.
Fixed contingencies for 875 schools @ Rs.4020/- per mensem for 12 months.....	48,240
Pay of 5 masalchies @ Rs.10/-P.M. plus D.A. at Rs.16/- P.M. for 12 months.....	1,560
Pay of 50 masalchies and 2 conductresses @ Rs.8/- p.m. plus D.A. @ Rs.16/- .....do.....	14,976
Fixed contingency for 2 compulsory education Superintendents @ Rs.5/- each for 12 months....	120
	64,896
Add fixed contingencies to be paid at the rate of Rs.390 for schools in the compulsory area...	4,680 1c
	69,576 or 69,580

Rent of schools held in private buildings @ Rs.6500 P.M. for 12 months.....	78,000
Add amount required for providing additional accommodation for 180 schools @ Rs.5/-per school for providing on an average 30 to 50 school places.	10,800
	88,800
Rent of school buildings in the compulsory area.	6,500 1c
	95,300

(i) Postage- expenditure for the whole year	5,000
(ii) Printing do	3,000
(iii) Money order commission do	7,500
(iv) Printed forms do	4,500
(v) Registration of scout troops and cub packs.	500
	20,500

A nominal amount is provided

95 400
981
95280

A nominal amount is provided.

Actuals for 1945-46	Revised Estimate for 1946-47.	Heads.	Budget Estimate for 1947-48.	Remarks.
Rs	Rs		Rs	
17,45,895	18,75,610	Brought forward	20,80,230	
1,746	4,000	16. Other items	14,000	Cost of yarn to be supplied to 6 Higher Elementary Schools where weaving is taught as a prevocational subject..... Rs. 3,600 Provision made for supply of materials to 10 Higher Elementary Schools where pre-vocational training is proposed to be started @ Rs. 1,000 per school..... 10,000 Conveyance charge of furniture, purchase of garden implements etc,..... 400 14,000
		17. Compulsory Education		
		(i) Teaching etc.		
	1,60,660	(ii) Midday meals	3,20,440	Cost of supplying midday meals to 9917 poor children provided in the scheme for 1945-46 and 3400 poor children in 1946-47 @ the rate of Rs.1 -9 pies per pupil fed for an average of 220 days in the year.....3,20,440
		18. Prizes and scholarships		
25,268	35,000	19. Repairs to buildings	40,000	Cost of annual repairs to departmental buildings..... .... 25,000 Cost of special repairs ---do---------- 15,000 40,000
17,72,909	20,75,270	Carried over	24,54,470	

Actuals for 1945-46.	Revised Estimate for 1946-47.	Heads.	Budget Estimate for 1947-48.
Rs.	Rs.		Rs.
17,32,909	20,75,270	Brought forward	24,54,470
		20. Contribution to panchayats..	
23,763	23,760	21. Interest on and repayment of debt.	23,760
		22. Investments made.	
16,961	5,000	23. Advances recoverable	5,000
18,13,633	21,04,030		24,83,230

Remarks.

Rs.

Repayment of advance to Calicut taluk Board..... 1,294
6th instalment of repayment of loan of Rs.1,80,000/-..... 22,469
23,763 or
23,760

2104·80
5076
1666
18932·

5360
62 00
4920
488
650
1235·00
408
4828·80
14777·
20352·60

Income
18 1130

Actuals of 1945-46.	Revised Estimate for 1946-47.	Heads.	Budget Estimate for 1947-48.
Rs	Rs		Rs
18,13,633	21,04,030	EXPENDITURE-CAPITAL	24,82,230
4,929	10,000	1. Lands and buildings	25,370
		EQUIPMENT.	
15,289	15,000	1. Furniture and apparatus	45,000
	2,000	2. Library Books and Maps	5,000
		3. COMPULSORY SCHEME.	
		(i) Construction of temp.sheds	12,000
	5,000	(ii) Furniture and equipment.	16,600
	5,000	(iii) Library books and Maps.	5,000
	10,000	(iv) Books and slates	20,000
20,218	47,000		1,28,970

Remarks.	Rs.
1. Providing a pucca building to Board Higher Elementary School, Kalliasseri.....	12,000
2. Land acquisition to Board Boys' School, Cherukunnu.....	1,000
3. Constructing a semi permanent shed to Board Higher Ele.School, Manjeri.....	4,050
4. Do ..... Do...Katambazhiprom....	3,320
5. Do ..... Do...Vellinazhi.....	3,000
6 Other Capital works.....	2,000
	25,370
For supply of additional furniture to 482 schools as recommended by the inspecing officers.....	30,000
For providing necessary equipments in 10 Higher Ele.Schools where prevocational training is proposed to be given @ Rs.1,500/-per school.	15,000
	45,000
For supply of maps, globes etc for 200 schools.	
For construction of temporary sheds @ Rs.1000/- per shed where suitable buildings are not available for housing the schools in the compulsory area.....	
For supply of furniture @ the rate of Rs.100/- per teacher for the schools to be opened in the compulsory area and the existing schools.	
For supply of maps, globes etc., to schools in the compulsory area.	
For supply of free books and slates to poor children in the compulsory area.	

Actuals of 1945-46.	Revised Budget for 1946-47.	Heads.	Budget Estimate for 1947-48.
Rs.	Rs.		Rs.
20,218	47,000		1,28,970
		4. Investments made	
		5. Other items.	
20,218	47,000	TOTAL	1,28,970
18,33,851	21,51,030	Total expenditure - Ordinary & Capital.	26,12,200
~~xxx~~ 1,69,923	-68,007	Closing balance	-9,20,757
20,03,774	20,83,023	Grand total including closing balance.	16,91,443

Malabar District Board Office,
Calicut, dated 24th January '47.

mkr/23.1.

C. Parameswaran Nair 24.1.47
for SPECIAL OFFICER,
Malabar District Board.

24.1.47

30110
23820
7290

31 17

BUDGET - MALABAR DISTRICT BOARD - ELEMENTARY EDUCATION FUND - REVISED ESTIMATE FOR 1946-47 AND BUDGET ESTIMATE FOR 1947-48 EXPLANATORY NOTES -

The receipts taken credit of and the expenditure provided for in the revised budget estimate for 1946-47 and the Budget Estimate for 1947-48 are as briefly noted on below:-

Opening balance:-

The year 1946-47 opened with a plus balance of Rs. 1,69,923 as against an opening balance of Rs. 1,13,803 anticipated the budget as approved by Government in their order No. Mis. 935, Edn., dated 4-5-1946. In this balance of Rs. 1,69,923 the balance of contribution received from Government for the introduction of compulsory elementary education and supply of midday meals amounting to Rs. 45,390 is included. This sum was subsequently refunded to Government. So there is a sum of Rs. 10,830 over the estimated opening balance and this is due to the savings in expenditure under the different heads of account and to the increase of receipts in 1945-46 under Government grant for payment of dearness allowance to teachers and additional contribution made from the general funds & with reference to specific orders of Government.

Receipts - Ordinary.

1. Education tax

The figure furnished by the Collector both for the Revised Estimate for 1946-47 and the Budget Estimate for 1947-48 is Rs. 3,38,110. This has been adopted.

2. Fines and penalties under the Elementary Education Act.

A nominal sum of Rs. 50 has been taken credit of both in the revised estimate for 1946-47 and the budget estimate for 1947-48.

Contribution.

The usual contribution of Rs. 1,450 due from the Municipal Council, Tellicherry, for the maintenance of the Board Girl's school, Punnol is taken credit of both in the revised estimate for 46-47 and the budget estimate for 1947-48.

Other receipts.

The receipts under this head up to 30-9-46 amount to Rs. 976 and hence a sum of Rs. 1,000 is taken credit of in the revised estimate for 46-47 and the usual normal income of Rs. 800 under the head is taken credit of in the budget estimate for 47-48.

8. Government Grants.

(i) Under Section 37 of the Elementary Education Act

A sum of Rs. 1,12,000 has already been adjusted by Government under this head. The Education tax collected in 1945-46 amounts to Rs. 4,01,931 and the equivalent contribution due from Government meted out @ 4 1/2 pies works to Rs. 1,27,050. This amount has been taken credit of in the revised estimate for 1946-47. The Education tax

P.T.O.

likely to be realised in 1947-48, according to the figures furnished by the Collector is Rs. 3,33,110. The equivalant Government contribution on this amount works to Rs. 1,07,070 and this has been taken credit of in the Budget Estimate for 1947-48.

(ii) Under Proviso to Section 37 of the E.E.Act.

The usual grant of Rs. 7,26,200 is taken credit of both in the revised estimate for 1946-47 and budget estimate for 1947-48.

(iii) Compensation for loss of income from Education tax.

The usual figure of Rs. 19,390 is taken credit of in the revised estimate for 1946-47 and the budget estimate for 1947-48.

(iv) Compulsory Elementary Education.

In G.O. No. 1511, Edn.,M dated 3-8-46, Government had sanctioned a sum of Rs. 42,480 towards the maintenance of the schools in the compulsory area and also towards the salary of additional teachers employed in the District Board schools in the compulsory area. This amount has been taken credit of in the budget estimate for 1946-47.

In the budget estimate for 1947-48 credit has been taken for a sum of Rs. 1,27,530 being the expenditure likely to be incurred in that year. As the Compulsory scheme has further expanded covering 26 villages more in 1946-47 the increased expenditure has been provided for and corresponding receipt taken.

(v) Supply of midday-meals.

A sum of Rs. 2,38,630 has been adjusted by Government in their order No. 1511, Edn., dated 3-8-46 towards meeting the expenditure in connection with the supply of midday meals in the schools in the compulsory area. This amount has been taken credit of in the revised estimate for 1946-47.

In the budget estimate for 1947-48 credit has been taken for a Government grant of Rs. 3,20,440 for the supply of midday meals to 13,317 poor children studying in the schools in the compulsory area.

(vi) For payment of dearness allowance.

In their order No. Ms. 1675, dated 31-8-46 Government have sanctioned an advance subsidy of Rs.1,52,000 for the payment of dearness allowance. This amount has been taken credit of in the revised estimate for 1946-47.

No amount has been taken credit of in the budget estimate for 1946-47 as instructed by Government in their order No. 691, Edn., dated 6-4-45. But without such a grant it will not possible to meet the expenditure under the head which by no means in the capacity of the Board to meet.

9. Contribution from General Funds.

Credit has been taken for the usual contribution of Rs. 64,810. Rs. 2,25,360 being the whole of the

P.T.O.

arrear toll compensation grant received from Government for 1946-47 has been transferred to Elementary Education Funds to wipe off the deficit with reference to the orders in G.O. No. 892, L.A., dated 11-5-46. In the budget estimate for 1947-48 credit has been taken for the usual contribution of Rs. 64,810 only.

11. Advances recovered.

A sum of Rs. 5000 is provided under this head both in the revised estimate for 1946-47 and the budget estimate for 1947-48.

Receipts- Capital.

The balance of Government grant amounting to Rs. 1,960 is taken credit of in the revised estimate for 1946-47 as the work of providing a semi permanent shed to the Board Boy's school, Pottasseri, damaged in the cyclone of 1941, costing Rs. 4,600, is in progress and has to be completed before March 1947. The grant referred to was sanctioned in G.O.Ms. 158 Edn., dated 31-1-1942. A sum of Rs. 20,000 sanctioned by Government towards supply of books and slates to children studying in the schools in compulsory area is also taken credit of in the revised estimate for 1946-47.

In the budget estimate for 1947-48 credit has been taken for a Government grant of Rs. 58,650 for providing (i) temporary sheds to schools in compulsory area for which no rented buildings are available (2) for the supply of furniture apperatus library book and maps and (3) books and slates to the indigent children studying in the schools in the compulsory area.

Expenditure - Ordinary.

1. Staff- Salaries and allowances:-

(i) District Board Educational Officer.

In the revised estimate for 46-47 a sum of Rs. 2,000 is provided. A sum of Rs. 1,142 has been spent up to 30-9-46 and a sum of Rs. 858 is provided to meet the expenses up to 31-3-47.

In the budget estimate for 1947-48 a sum of Rs. 2,540 has been provided towards the salary and dearness allowance of the District Board Educational Officer. The District Board Educational Officer's salary is Rs. 150 plus Rs. 4 interim relief and Rs. 25 personal pay or Rs. 180 in round sum.

(ii) Contribution for pension and leave allowance

As the present District Board Educational Officer is a Provincial Government servant a sum of Rs. 150 is provided towards pensionary contribution and leave allowance in revised estimate for 1946-47 and a sum of Rs. 510 is provided in the budget estimate for 1947-48.

(3) Contribution towards Provident fund.

P.T.O.

No provision is made under this head as the present District Board Educational Officer is a Provincial servant.

(4) Travelling allowance and Contingencies.

In the revised estimate for 1946-47 a sum of Rs. 600 is provided and in the budget estimate for 1947-48 a sum of Rs. 600 is provided.

5. Masters.

Revised estimate for 46-47.

Salaries paid up to 30-9-46.	4,24,193	D.A. up to 30-46 Rs.	2,88,717
Add amount required for the remaining period	5,23,925	Amount required for payment of D.A. up to 31-3-47	3,42,107
Add salary of 30 additional teachers to be employed in 1946-47.	2,160		
	9,50,328		6,30,824
Add salary of teachers employed under the compulsory scheme	26,650	D;A. of teachers under the compulsory scheme	20,830
	9,76,978		6,51,654

Total pay and D.A. Rs. 16,28,632- An additional sum of Rs. 12,0000 is required for payment of arrears of dearness allowance from July 1944 to December 44, to the teachers. A special representation has been made to Government to sanction this amount as a grant in advance and if and when that amount is received corresponding credit will be taken and provided for.

Budget estimate for 1947-48.

	Rs.
Amount required for payment of salaries @ Rs. 78,700 per month for 12 months according to the working sheet attached.	9,44,400
Amount required for payment of D.A. @ Rs. 50,900 for 12 months	6,10,800
Add amount required for payment of the biennial increment of teachers due in 1947	30,000
Add salary and D.A. of 150 additional teachers posts to be converted in 1947-48	64,800
Salaries of 260 teachers provided under the compulsory scheme @ Rs. 5,200 per month for 12 months.	62,400
Dearness allowance of -do-	49,920
Add leave allowance @ 2 1/2%	44,060
	18,06,380

P.T.O.

The Inspecting Officers have recommended the appointment of additional teachers in 142 schools. As the need for additional teachers for the expansion of Elementary schools is very urgent provision has been made for appointing 30 additional teachers in the revised estimate for 1946-47 and 120 teachers in the budget estimate for 1947-48. Some of the above posts will have to be utilized for the opening of new schools and the raising the status of some of the lower elementary school to that of higher elementary schools.

Clerks and servants.	Revised Est.46-47	Budget Est.47-48
Contribution due to General Account towards pay of staff working in the Elementary Education Section.	12,951	15,303
do towards D.A.	5,320	5,616
Leave salary @ 12 1/2%	1,075	1,132
-do- @ 17%	827	1,067
	20,173	23,118
Pay of 2 compulsory Education Superintendents @ Rs. 55 per mensem.	1,320	1,320
D.A. of do @ Rs. 18 P.M.	432	432
Pay of 3 peons @ Rs. 14 and D.A. @ Rs. 16.	1,080	1,080
Add 5% leave allowance	140	140
	23,145	26,090
Add pay and D.A. of 4 peons employed in schools in the compulsory area @ Rs. 12 plus D.A.16 Provided in the revised estimate for 1946-47	672	
-do- 12 peons do provided in the B.E. for 47-48	-	4,032
	23,817	30,122

Contribution to Provident Fund.

A sum of Rs. 50,000 is provided both in the revised estimate for 46-47 and the budget estimate for 1947-48 towards contribution to provident fund bonus of teachers who are subscribers to provident fund.

Travelling allowance.

A sum of Rs. 2,000 is provided in the revised estimate for 46-47 as the actual expenses under the head up to 30-9-46 is Rs. 805 only.

In the budget estimate for 1947-48 a sum of ~~Rs. 3,000 has been provided out of which~~ Rs. 3,000 is provided to meet the transfer travelling allowance of teachers.

P.T.O.

the compulsory area are shown under the head Masters separately, both in the Revised Estimate for 1946-47 and the Budget Estimate for 1947-48.

The salary and dearness allowance of peons employed in compulsory schools are shown under the head clerks and servants in both the estimates.

The contingent charges (fixed contingencies) of teachers in the compulsory area are also shown seperately in both the estimates.

(ii) Supply of mid-day meals.

Revised Estimate 1946-47.

The expenditure incurred for the supply of mid-day meals to poor children studying in schools in the compulsory area up to 30-9-46 comes to Rs.65,650/. The amount required up to the end of the year 1946-47 would come to Rs.95,010/-. The total amount provided under the head in the revised estimate for 1946-47 comes to Rs.1,60,660.

Budget Estimate 1947-48.

In the compulsory education scheme brought into force in the year 1945-46 provision has been made for the supply of mid-day meals to 9917 poor children studying in the schools in the compulsory area.

In the budget estimate for 1946-47 Government had provided for the supply of mid-day meals to 3400 children more studying in the schools in the compulsory area brought under the scheme for 1946-47. The number of children to be fed under the two schemes together come to Rs.13,317/-.

Provision has been made in the budget estimate for 1947-48 for the supply of mid-day meals to 13,317 children. Calculating at the rate of 1 3/4 anna per child fed, the amount required for the scheme introduced in 1945-46 works up to Rs. 2,38,628/-. For the scheme of 1946-47 for 3400 additional children fed the amount required would work to Rs.81,812/-. The two amounts together work up to Rs.3,20440/-. Credit has been taken for a Government grant equal to the above amount in the budget estimate for 1947-48.

There are about 150 mid-day meal committees functioning now and no cooking utensils have been supplied to any of them. Copper vessels have to be supplied to all the committees meeting the cost from the over head charge of 3 pies allowed in the per capta rate of 1 1/4 anna allowed. The attempts to supply vessels to the committees have become infructious as copper sheets for manufacture of vessels are not available now. In this connection the civil supplies commissioner has been addressed and so far no reply has been received.

Repairs to Buildings.

The sum of Rs.35,000/- provided is adopted in the Revised Estimate for 1946-47.

p.t.o.

Budget Estimate for 1947-48.

	Rs.
Cost of annual repairs to departmental buildings.....	25,000
Special repairs to ----do----------	15,000
	40,000

Interest on and repayment of debt.

The recurring amount of Rs.23,760/- is provided both in the Revised Estimate for 1946-47 and the Budget Estimate for 1947-48.

Advances recoverable.

Rs.5,000/- is provided both in the Revised Estimate for 1946-47 and the Budget Estimate for 1947-48.

EXPENDITURE--CAPITAL.

1. Lands and building.

Revised Estimate for 1946-47.

Two works costing Rs.9,100/- are in progress and hence Rs.10,000/- is provided for expenditure under this head.

Budget Estimate for 1947-48.

A sum of Rs.25,370/- is provided to meet the cost of the Capital Works shown below:-

	Rs.
1. Providing a pucca building to Board Higher Ele.School, Kalliasseri.....	12,000
2. Land acquisition for Board Boys' School, Cherukunnu.....	1,000
3. Constructing a semi permanent shed to Board Higher Ele.School, Manjeri	4,050
4. Constructing a semi permanent shed to Board Higher Ele.School, Kadambazhiprom.....	3,320
5. Constructing a semi permanent shed to Board Higher Ele.School, Vellinazhi.....	3,000
6. Other Capital Works.....	2,000
	25,370

A sum of Rs.12,000 is provided both in the Budget Estimate for 1947-48 for providing sheds to schools to be opened in the compulsory area at Rs.1,000 per shed. These sheds are to be provided in places in the compulsory area where suitable rented buildings will not be available for housing the schools.

2. Equipments.

Furniture and apparatus.

p.t.o.

(i) In schools in the compulsory area.

A sum of Rs.5,000 is proyided in the Revised Estimate for 1946-47 and Rs.16,600 in the Budget Estimate for 1947-48 for the supply of furniture to schools in the compulsory area at the rate of Rs.100 per teacher.

(ii) For other schools.

Revised Estimate for 1946-47.

There are several Higher Elementary Schools and other schools where want of furniture is keenly felt. In several schools the children have to sat on the floor for want of adequate furniture. In the Revised Estimate for 1946-47 a sum of Rs.15,000 is provided towards the cost of furnitube to such of the schools as mentioned above.

Budget Estimate for 1947.48.

The inspecting officers complain that equipment, mainly furniture, is inadequate in as many as 482 board schools. Unless a substantial amount is provided under this head for some years to come, it will not be possible to supply the necessary furniture to the schools where the equipmentx is inadequate. A sum of Rs.30,000 is provided for the supply of furniture.

It is proposed to open prevocational training in to more Higher Elementary Schools under the District Board. The most useful training would be weaving, coir mat weaving and the manufacture of such other materials that could be done with coir. A sum of Rs.15,000 at the rate of Rs.1,500 per school is provided to equip the schools with the necessary implements for imparting prevocational training is also provided.

The two amounts shown above together come to Rs.45,000.

Library books and Maps.

(i) In schools in the compulsory area.

A sum of Rs.5,000 is provided in the Revised Estimate for 1946-47 and Rs.5,000 in the Budget estimate for 1947-48.

(ii) In other schools.

There is a standing complaint from the inspecting Officers that adequate number of Maps, globes etc., are not supplied to elementary schools, a sum of Rs.2,000 is provided for the purpose in the Revised Estimate for 1946-47 and Rs.5,000 in the budget estimate for 1947-48.

3. Books and slates.

A sum of Rs.10,000 is provided in the Revised Estimate for 1946-47 and Rs.20,000 in the budget estimate for 1947-48 for the supply of books and slates to children attending the schools in the compulsory area.

Closing balance.

The Revised Estimate for 1946-47 closes with a minus balance of Rs.68,007. The deficit is reduced to this sum

p.t.o.

sum as against 4.18 lakhs anticipated in the sanctioned Budget Estimate as revised by Government. This reduction has been rendered possible for the following reasons. In the Budget Estimate of 1946-47 no credit was taken for a Government grant for payment of dearness allowance. A sum of Rs.1,52,000 has since been adjusted by Government towards payment of dearness allowance with reference to the order in G.O.No.M.S.1675 Edn., dated 31-8-1946. The Government had advised the adjustment of a contribution of Rs. 1,60,919 from the arrear toll compensation grant from the general account, but the entire grant of Rs.2,25,360 received has been adjusted in view of the heavy deficit in education funds and the comparative improvements noted in the general funds which could go on without any part of arrear toll contribution. In the opening balance there is a sum of Rs.10,830 over what was anticipated. The Government have ordered the payment to the District Board a sum of Rs.3,01,110 in instalments of Rs.25,092, towards exoenses in connection with the introduction of compulsory education and supply of mid-day meals. The full amount adjusted is not likely to be expended and there is expected to be a saving of Rs.1,00,000 which is liable to be refunded to Government. But as this grant has already been adjusted, this coults to reduce the deficit balance in the Revised Estimate. Moreover in the year 1945-46 the Government had paxds a sum of Rs.3,51,281 towards the payment of dearness allowance. But in the current year so far only a sum of Rs.1,52,000 has been received from Government. Government had promised to consider the question of payment of the balance on receipt of the Revised Estimate for 1946-47 early in January 1947. If the balance of Rs.200,000 due from Government is adjusted Rs.1,00,000 will be refundable as unspent balance of compulsory education grant and the remaining will cover the deficit in the Revised Estimate. Of course this is irrespective of the amount required for payment of arrears of Dearness Allowance for the 6 months of 1944-45 for which funds will have to be found seperately. The Budget Estimate for 1947-48 closes with a heavy deficit of Rs.9,20,757. It is not possible to reduce the deficit in any way. The deficit may go down if the folliwng are considered.

1. Grant towards payment of dearness allowance in 1947-48.

The payment of dearness allowance to teachers costs the District Board Rs.6,10,800/. Government have been sharing this expenditure in 1945-46 and 1946-47. In the present state of the Education Funds of the Boards the entire amount deserves to be met by Government in 1947-48.

ii. Balance of Government ~~loan~~ grant for 1946-47.

If the additional grant of Rs.2,00,000/-asked for 1946-47 is sanctioned (vide para above) the deficit will be reduced by Rs.10,0,000/-.

iii. If the obligation to pay the grant equal to the education tax collected is revived by the repeal of the amendment to Section 37 of the Elementary Education ~~Funds~~ Act the Board will be entitled to an additional grant of about 2¼ lakhs under equvalent contribution which will go a long way to mitigate the unsatisfactory state of the Education Funds.

The expenditure on Education is bound to increase

p.t.o.

year to year and there is need to improve the resources by providing additional revenue.

Dy. Spl. Officer. Dated 24.1.47

mkr/21.1.

STATEMENT TO ACCOMPANY THE ELEMENTARY EDUCATION BUDGET OF THE MALABAR DISTRICT BOARD FOR THE YEAR 1947-48 (G.O.NO. 1119 L & M EDN., DATED 10-7-24.

1. Number of schools on the date of submission of the budget.

Number of schools having as the highest class.

VIII	VII	VI	V	IV	III	II	I	Total
68	2	3	787	1	8	5	-	874

2. Number of schools proposed to be opened in the ensuing year — Six

3. 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 scales.

Number of teachers		Scale of pay.
Secondary trained	330	Rs. 25-2/2-45
Higher Elementary Trained.	2377	" 20-1/2-24-2/2-30.
Lower "	618	" 15-1/2-20

4. Number of additional teachers proposed to be employed in-

(i) Existing schools — 100

and

(ii) Schools newly opened during the ensuing year and their scale of pay — 20

Same as shown in column 3 above.

5. If the pay of the existing teachers is 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. — N I L

For Special Officer.

KNS/20/1/-.

24.1.47

C.F. 32.

Local Administration Department

From (Name) E.W. Bouchier Esq., O.B.E., I.C.S.,
Designation Special Officer,
Station District Board, Malabar, Calicut.

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

To

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

Enclosures:

No. F.1.14349/46 dated 1st February, 1947.

Sir.

Sub:- Elementary Education Fund - District Board - Malabar - Grant of dearness allowance to teachers - Payment of subsidy from Provincial Funds - Requested.

Ref:- G.O.Ms.No.1675, Education, dated 31-8-1946.

In the above order Government have sanctioned a subsidy of Rs.1,52,000 to this District Board adjustable in instalments of Rs.25,000 each with the last instalment in January 1947 of Rs.27,000. The last instalment has been drawn. In the last paragraph of the above order Government had stated that the need for the payment of any further subsidy will be examined on receipt of the revised estimate for 1946-47 in January 1947.

2. The revised estimate of the Elementary Education Fund of this District Board together with the budget estimate for 1947-48 was submitted to Government on 24-1-1947. It has been explained in the notes attached to the budget estimate that the revised estimate for 1946-47 can be balanced into a surplus, only if Government sanction a subsidy of Rs.2,00,000. In the year 1945-46 Government had sanctioned a subsidy of Rs.3,51,281 to this District Board for the payment of dearness allowance to teachers. In the current year Government have sanctioned only a sum of Rs.1,52,000. In G.O.No.935 Education, dated 4-5-46 Government had taken credit for a contribution of Rs.1,60,919 from the arrear toll compensation adjusted to General Fund. But this district board has proposed to adjust to whole of the arrear toll compensation amounting to Rs.2,25,360 to the Elementary Education Fund to wipe off the deficit. Even after the adjustment of this amount the revised estimate closes with a deficit of Rs.68,007 exclusive of the refund of Rs.1,00,000 under excess grant sanctioned for midday meals. It has been explained in the notes that a sum of Rs.1,00,000 and odd which will remain unspent out of the Government grant of Rs.3,01,110, sanctioned for the compulsory education and supply of midday meals counts for reducing the deficit in the revised estimate for 1946-47. The balance of grant left with the district board has to be refunded to Government. I therefore request that Government may be pleased to sanction a subsidy of Rs.2,00,000 to wipe of the deficit referred to out of which Rs.1,00,000 will be refundable as explained above.

C. Narayanan Nair 11/2/47

For Special Officer.

P.R.P.4.8.

W.S. 11.3

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P & PH Dept.

This enquiry lie over till the R.E for 1946-47 of the E.E. Fund of the Malabar Dt. Board is received from the D.P.I. The enquiry be reminded on 25.2.47 if necessary.

10.2.47.

11/2/47

C.F. 32 (a).

Local Administration Department

From (Name) E.W. Bouchier Esq., O.B.E., I.C.S.,
Designation Special Officer, District Board,
Station Malabar, Calicut.

Received Registered

To

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

Enclosures:

No. F.1.14349/46 dated 6th March, 1947.

Sir,

Sub: Elementary Education Fund - District Board - Malabar - Grant of dearness allowance to teachers - Payment of subsidy from Provincial funds - requested.

Ref: G.O.No; Ms.1675 Education, dated 21-8-46.
My letter Ref.No.F.1.14349/46 dated 1--2--1947.

I invite the attention of Government to my letter referred to above and request that Government may be pleased to sanction the subsidy of Rs.2,00,000 applied for ~~xxx~~ under the circumstances explained. Large amounts such as payment of contribution towards Provident fund bonus, cost of establishment working in the Elementary Education section have

to

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to be adjusted before 31-3-47 for which I am afraid there will not be enough funds available in the elementary education fund. I therefore request that the subsidy requested may be adjusted at least before 20-3-47 at the latest.

7.3.47

For Special Officer.

P.R.P.7.3.47.

17/3

Edn & Dept. 49

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Memo No 16875 B2-1 Edn dt. 15.3.47.

Ele. Edn. Fund - Dt Bd, Malabar - R.E for 1946-47 - payment of additional Contributions from General Funds.

From the Spl officer Dt Bd, Malabar No E, 38992/46 dated 18.1.47.

Endl of the D.P.I No 22-B3/46-47 dt 21.2.47.

The R.E for 1946-47 of the Ele. Edn. Fund ~~under the Control of the Dt Bd Malabar~~ Malabar, as framed by the Dt Bd closes with a deficit of ~~Rs~~ Rs 68007. Provision has been made in the R.E for an expenditure of Rs 2,30,820 on the Schemes of Compulsory ele. edn and supply of midday meals. Credit has been taken for a Subsidy of Rs 30,140 from Govt. funds towards the cost of the Schemes. Rs three

Subsidy payable from provincial funds will be limited to the actual expenditure, the excess subsidy of Rs. 70290 taken credit for in the R.B. should be deleted. The R.B. for 1946-47 will then close with a deficit of Rs 1.38 lakhs. The Govt direct that this deficit be avoided by payment of an additional Contribution Contribution of (Rs 1.38 lakhs) from General funds to the Elementary Fund.

Cg. 13.3.47. 13.3.47 15/3/47

To The Spl Officer
D.Bd. Malabar
" The D.P.I.
" The Exam. I.L.F.A.
Copy to L.A.

Office of the Director of Public Instruction, Madras.
R.O.P.No. 22-B3/46-47 dated 17th April, 1947.

Elementary Education Fund--District Board, Malabar--Budget Estimate for 1947-48--Details regarding credit taken and the provisions made on account of schemes of compulsory Education and Midday meals.

Submitted in continuation of my R.O.P.No.

22-B3/46-47 dated 21..2..1947.

K. Narasimhan

For Director of Public Instruction.

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

ks. 18-4. 18/4

SECRETARY TO GOVERNMENT
EDUCATION AND PUBLIC HEALTH DEPARTMENT
19 APR 1947
30589

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STATEMENT SHOWING RECEIPTS AND EXPENDITURE PROVIDED IN THE BUDGET ESTIMATE FOR 1947-48 OF ELEMENTARY EDUCATION FUND FOR THE SCHEMES OF COMPULSORY ELEMENTARY EDUCATION AND SUPPLY OF MIDDAY MEALS.

Revised estimate for 46-47.	Heads of account	Budget estimate for 47-48.
Rs.	**Receipts ordinary.**	Rs.
	8. Government grant	
42,480	(iv) Compulsory Education	1,27,530
2,38,630	(v) Supply of midday meals.	3,20,440
	Receipts- Capital	
20,000	(ii) Compulsory Elementary Education.	53,600
3,01,110	Total ordinary & Capital	5,01,570
	Expenditure - Ordinary	
47,480	S. Masters	1,12,320
1,500	II. Contingencies	4,680
510	12. House Rent	6,500
1,60,660	17. Supply of Midday meals.	3,20,440
	Expenditure- Capital	
-	(i) Construction of temporary sheds.	12,000
5,000	(ii) Furniture and equipment	16,600
5,000	(iii) Library books and maps	5,000
10,000	(iv) Books and slates.	20,000
2,30,150	Total ordinary and Capital	4,97,540

3/3 18/4

For Special Officer.

KNS/10/4/..

18/4

Special

G.F. 32 (a).

Local administration Department

Received Registered

From (Name) E.W. Bouchier Esq., O.B.E., I.C.S.,
Designation Special Officer, Malabar District Board.
Station Calicut.

To

The Secretary to Government, Education and Public Health Dept.

ASST. SECRETARY TO GOVERNMENT EDUCATIONAL AND PUBLIC HEALTH DEPTT.
27 JUN 1947

Enclosures:

No. Ref.F1/38992/46 dated 21st June 1947.

Sir,

16875/B2/1 Edn.
53108

Sub: Budget estimate - Malabar District Board - Elementary Education Fund - 1947-48 - orders requested.

Ref: This office letter Ref.F1/ 38992/46 dated 18-1-1947. Government memorandum No. 16875/B2-1 Edn. dated 15-3-47.

In the above Government memorandum orders have been passed on the revised estimate for '46-47 of the Elementary Education fund of this District Board but so far no orders have been received on the budget estimate for 1947-48 of the fund.

I request Government may be pleased to pass early orders on the budget estimate of the Elementary Education fund.

C. Parameswara Pillai 25/6/47

For Special Officer.

-2-

E & P.H(B2)

The file on the Budget Estimate for 47-48 of the E.E. Fund, Malabar Dt., has been submitted to Secretary on 26-6-47 for approval. This may be added to the main file.

25/6/1947. 2.7.47

4/7/47

F. & P.H.(B2).

Sub:- Budget Estimate - 1947-48 - Ely. Edn. Fund - Dt. Board, Malabar.

Read:- From the D.P.I., R.O.P.No.22-B3/46-47 dated 21-2-'47.

Order Ms. No. 1514 Edn dated 12.7.47.

The Government pass the following orders on the Budget Estimate for 1947-48 of the Ely. Edn. Fund under the control of the Dt. Bd., Malabar.

2. ~~Budget Estimate~~:- The Dt. Bd. should take steps to get adjusted to the elementary edn. fund a sum of Rs.1,95,606/- out of the arrear toll compensation grant sanctioned to the Board this year.

3. ~~Compulsory Ely. Edn.~~:- Under the scheme of compulsory ely. edn. introduced in 1945-46 and extended in 1946-47 about 14,560 children will be newly receiving instruction in schools in 1947-48. Besides this, about 3,820 children will be newly enrolled in schools in these areas ~~next~~ year. The Govt. have decided to extend further the scheme of compulsory ely. education in selected villages in each district in 1947-48 so as to bring 1.50 lakhs of children ultimately. Of these about 1 lakhs of children will be brought to schools in 1947-48. The proportionate number for Malabar Dt., will be 5,000. Thus provision should be made in the budget for 1947-48 for the edn. of 14,560 children for a full year and 8,820 children for a portion of the year (9 months). The cost will be as follows:-

For	14,560 children at Rs. 14 per pupil.	Rs.	2,03,840
"	8,820 children for 9 months.	"	~~88,200~~ 72,030
"	Sheds.	"	12,000
"	equipment.	"	25,200
	Total	Rs.	3,13,070

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

4. The provision made for the supply of midday meals to school children in 1947-48 may be deleted with reference to G.O.No. 386, Edn., dated 3.2.47.

5. The Govt. have ~~xxxxxxxxxxxxxx~~ passed orders regarding the revision of pay of teachers in the ely. schools under local bodies ~~xx~~ from 1-1-47. The extra expre. on account of the introduction of revised scales of pay should be met by local bodies from their own funds. The Govt. ~~report~~ before not to sanction any subsidy from ~~the~~ Provl. Funds for the purpose. So far as Malabar Dt. Board is concerned the extra expre. on account of the revision of scales of pay of teachers will be about Rs.3.40 lakhs. ~~With xxx~~ a view to enable the ~~Dt.~~ Board to meet at least a portion of the cost of revision, the Govt. consider that the rate of Edn. tax should be raised by 3 pies (from 14 to 17 pies).

6. Under sub-section (2) of section 35 of the Madras Ely. Education Act, 1920, the Govt. direct that the rate of Edn. Tax levied in the area of the Dt.Bd., Malabar, be raised from 14 to 17 pies in the ~~rupeex~~ of land revenue (from 58⅓ to 70% of land cess) with effect from fasli 1357. The Special Officer ~~xx~~ is requested to place the matter before the Dt. Board and to forward to Govt. within a month from the date of this order a copy of ~~the~~ the resolution ~~of the Dt. Bd.~~ resolving to levy Edn. tax at the enhanced rate of 17 pies. Credit may provisionally be taken for the addl. income of Rs.52,000 which the Dt. Bd. may derive from the enhancement of the tax ~~in~~ for nine months in 1947-48.

7. ~~There~~ There may be a deficit of Rs. 6 or lakhs ~~xxx~~ in the Edn fund account at the end of 1947-48. Orders will separately be issued as to how this deficit should be avoided. 8. The Special Officer is requested to report the actual closing balance under the Ele. Education Fund on 31-3-'47. 8. The Spl. Officer is requested to work out the immediate extra cost involved in the revision of the scales of pay of teachers and to report the additional expenditure on the revision of salaries that will not be covered by the extra income from the enhancement of the rate of Edn. tax ordered in para 6 above. He should submit through the D.P.I., proposals for meeting the net extra expenditure on the revision of scales of pay of teachers.

9 An extract

9. An extract of the remarks from the D.P.I., in ~~xxxx~~ paras 5 & 7 of his endorsement read above is forwarded to the Special Officer for information and necessary action.

6. No sanctioned budget for 1947-48 will be shown in the annexure.

To
The Spl. Officer, Malabar Dt.Bd.
The D.P.I. (with note)
The Exmr.of L.F.Accts.
L.A. Deptt.

for Director of Public Instruction
21.9.47.

ANNEXURE.

Receipts:		Charges. Ordinary. Rs.
Opening balance as revised:	Nil	
ORDINARY.		
1. Education tax.	385,110	
2. Other receipts.	2300	
3. Govt. grant:		
(i) under section 37 of the Ele. Education Act.	107070	
(ii) under the proviso to section 37 of the Act.	726200	
(iii) Contribution in respect of Betterment fee on fruit trees	19390	
(iv) For the scheme of compulsory education.	275870	
4. Contribution from the general funds.	64810	
5. Arrear toll compensation grant.	195606	
6. Arrears recovered during last half of 1946-47.	5000	
Total ordy:	1705986	
CAPITAL.		
Government grant.	37200	
Amount brought from ordy.	75370	
Total capital.	112570	
Total Ordinary and Capital:	1818556	
Grand total including opening balance.	18,18,556	

		Charges. Ordinary. Rs.
1. Staff:		
(1) Salaries and allowances.		
(a) [illegible]		3650
(b) Masters.		1940380 ⊗
(c) Clerks and servants.		26090
(2) Contribution to provident Fund.		50,000
(3) Travelling allowance.		3000
2. Contingencies and equipment:		
(1) Contingencies:		
(a) House-rent.		108500 #
(b) Other items.		95240 @
~~2. Supply of midday meals to school children.~~		15500
3. Repairs to buildings.		40000
4. Interest on & repayment of debt		23760
5. Arrears recoverable		500
Total ordinary:		2311130
CAPITAL.		
1. Land & buildings — (a) for ordy.		12000
(b) for compulsory		25370
2. Equipment for schools (1) (in the areas to be selected for compulsory education in 1947-48).		25200
(2) in other areas		50000
Total capital:		112570
Total Ordy. & Capital:		2423700
Closing balance. (deficit)		— 605144

⊗ includes a sum of Rs 248520 for salaries & allowances of teachers in schools in cess area

includes a sum of Rs 1700 for rent charges for schools in cess area

@ includes a sum of Rs 9850 for cartage charges for schools in cess area

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27.6.47

99047
138297
195606
52000
605144
1505486

7/2/47

1 B2 63/33

Ref. F1-38992/46.

Malabar District Board Office,
Calicut, dated 24th Sept.1947.

From

J.C.Griffiths Esq., I.C.S.,
Special Officer, District Board.

To

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

27171

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

Sir,

Education - Tax - Malabar District Board - Increase- Report of.

As directed in G.O. No.1514-Edu., dated 12-7-47, this Board has resolved to raise the Education Tax to be levied in the area of Board from 14 pies to 17 pies in the rupee of land revenue with effect from fasli 1357. A copy of the Resolution is submitted herewith.

C. Narayanan Nair 25/9/47

For Special Officer.

Proceedings of the Special Officer, District Board, Malabar, under the powers of the district board vested in him, dated ~~9th~~ 18th August 1947.

Res. 2222- Read G.O. No. Ms. 1514, Edu. dated 12-7-47 issuing directions under sub-section (2) of section 35 of the Madras Elementary Education Act, 1920, that the rate of education tax levied in the area of the district board of Malabar be raised from 14 pies to 17 pies in the rupee of land revenue with ~~effect~~ effect from fasli 1357.

The education tax levied in the area of the district board of Malabar will be raised from 14 pies to 17 pies with effect from fasli 1357.

G. No. Bonchin

Sd/ ~~J.C.Griffiths~~,
Special Officer.

(True Copy)

KMV/24-9-

25/9

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

Subject: District Board, — Malabar-Levy of Education Tax at enhanced rate.

Reference: From the Spl. Officer, Dt.Bd, Malabar No. 38992 F1/46 dated 24.9.47.

***

MEMORANDUM NO. 77171B2/47 —1 EDN. DATED 30.9.47.

A copy of G.O.No. 1514 Edn., dated 12.7.47 and a copy of the resolution of the Dt. Bd. Malabar submitted with the letter of the Spl. Officer read above are forwarded to the Collector of Malabar and he is requested to arrange for the collection of education tax at the enhanced rate of 17 pies in the rupee of land revenue (70% 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 Dt. Board in the usual manner, befor the close of the financia year.

To the Collector of Malabar (with encls.)

To the Spl. Officer, Dt. Bd., Malabar.

To the D.P.I.

To the Exr. of L.F.A.

From the D.P.I., No. [illegible] dated 21.2.47

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

---

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

2. Provision has been made in the Budget for the ~~following~~ expenditure connected with the ~~introduction~~ scheme of compulsory education and ~~continuance~~ supply of midday meals as indicated below:—

	R.E. 1946-47	B.E. 1947-48
Compulsory Education.	70160	1,91,130
Midday meals.	160660	3,20,440

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

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 sanctioned by Government.	R.E. 1946-47	B.E. 1947-48
	Rs.	Rs.	Rs.
Opening balance.	1,13,803	1,69,923	-1,38,297
Receipts:	14,44,789	16,11,990	12,57,880
Charges: Ordy.	19,60,320	18,93,210	20,35,260
Capital:	17,000	27,000	75,370
Closing balance.	-4,18,728	-1,38,297	-9,91,047

4. R.E. 1946-47:(a) Receipts: The R.E. records an increase of Rs. 1.67 lakhs. This ~~is made up as follows~~: due to the following additions:

1) Payment of a subsidy of Rs. 1.52 lakhs for D.A.

2) An addl. contribution of Rs. ~~65 lakhs to~~ 65000/ from the genl. funds.

3) An increase ~~subsidy~~ of Rs. 2,000 in the ordinary grant in respect of edn. tax.

4) A fall in income of Rs. 8,000 under edn. tax.

5) Refund of Rs. 45,000 as excess subsidy drawn in 1946-47 for the ~~enforcement~~ introduction of compulsory ele. edn. and supply of midday meals.

(b) Charges: Ordinary: There is a fall in the expenditure of about Rs. 67,000 and this occurs in the provision of salaries of teachers. The provision in the R.E. has been fixed on the basis of more accurate ~~datta~~ data.

(c) Capital: The provision made under this head (Rs. 27,000) is intended for the construction of buildings and equipment to schools. In view of the remarks on para 5 and 7 of the endt. the provision may be allowed.

(d) Closing balance: The R.E. will close with a deficit of Rs. 1.38 lakhs. It appears that a subsidy should be paid immediately from provl. funds, towards this deficit. If not, the salaries of teachers may be left in arrears.

5. B.E. 1947-48 (a) Receipts: No remarks. The B.E. takes credit for the usual income under several heads.

(b) Charges: Provision has been made in the Budget for the grant of increments that will be ~~approved~~ to ~~teachers~~ (Rs. 30,000) and for the employment of addl. teachers ~~to~~ in ele. schools (Rs. 25,000). In view of the remarks of the D.P.I. ~~on~~ in para 6 of his endt. the provision ~~of~~ for additional teachers may be allowed. There ~~have~~ has been slight increases in the provision made ~~in the~~ under other heads in the budget. These are ~~with~~ presumably with reference to ~~the~~ actual requirements.

(c) Charges: Capital: Details ~~of~~ for the provision made ~~in the~~ under Capital are given on ~~pps.~~ page 27 Cf. In view of the remarks of the D.P.I. ~~on~~ in paras 5 and 7 of his endt. the expre. may be permitted.

6. The budget for 1947-48 will open with a minus balance of Rs. 1,38,297 and close with a deficit of Rs. ~~99,1047.~~ 9,91,047. A subsidy has been proposed for wiping out the deficit anticipated this year. The deficit for 1947-48 will be Rs. 8.53 lakhs. The L.A. dept. may be requested to say whether any ~~position~~ portion of the deficit can be ~~provided~~ avoided by the adjustment of addl. contribution from genel. funds, and by transfer of a ~~position~~ portion of the arrear toll compensation grant. The question ~~has~~ as to what subsidy should be paid towards the deficit ~~will~~ may be considered after L.A. have recorded their views. It may be noted that the ~~dept.~~ deficit is primarily due to the grant of D.A. to teachers ~~and~~ at an estimated cost of over Rs. 6 lakhs.

7. The Govt. have recently decided that revised scales of pay should be sanctioned to teachers of ele. schools under

local bodies. The intention is that means should be devised for providing the necessary funds for meeting the extra cost on account of the revision of salaries. Advances will be provided in the first instance from provl. funds and recovered from the local ~~boards~~ bodies. From the particulars furnished in the Annexure to the budget, it will be observed that the cost of revision of salaries will be about Rs. 3.40 lakhs as worked out below:

	No. of teachers.	Existing scale of pay	Revised scale of pay	Extra cost
Lower elementary grade	618	15-20	20-30	Rs. 55620
Higher elementary grade	2497	20-30	25-40	224730
Second grade	330	25-45	35-65	59400
				339750

Of this, a sum of about Rs. 25000 will be the cost of revision of salaries of teachers employed under the scheme of compulsory education. It is presumed that this cost should be met from a subsidy from provl, funds in as much as the Govt. have undertaken to meet the entire cost ~~under~~ of the scheme. Excluding this the net liability to the Dt. Board will be Rs. 3.15 lakhs. This is the ultimate liability and the immediate liability is not known. The question for consideration is whether the rate of Educational tax should be raised to meet a portion of the cost of revision of salaries. The present rate is 14 ps. and this is the conventional maximum for the Dt. Bd., The normal expre. of salaries is Rs. 16 lakhs and the extra cost of revision ~~will come~~ works out to Rs. 3.65 lakhs. Secretary has recorded the view that the rate of Edn. tax may be raised in the ratio which the addl. expre. on account of revision of salaries bears to the present commitment. On this basis the rate of education tax may be raised to 17 ps. The addl. income from the tax will be Rs. 69000 and will meet only a small portion of the cost of revision. Special means will have to be devised for meeting the remaining cost.

8. Compulsory Elementary Education:

(a) Revised Estimate for 1946-47: The Board has provided for an expre. of Rs. 70,160 for the introduction of compulsory education and taken credit only for a subsidy of Rs. 62480 from the provl. funds. In G.O. 1511 Edn. dated 3.8.46 a ~~sum of Rs.~~ this subsidy has been sanctioned for the working of the scheme of compul-

sory edn. in areas of 1945-6. A subsidy towards the cost of the scheme introduced this year will ~~become payable if the Board claim a subsidy on this account before the end of~~ this year. For the present the estimate may be allowed.

(b) B.E. for 1947-48: Under the scheme of compulsory edn. introduced in 1945-46 and extended this year about 14560 children will be newly ~~enrolled~~ in these areas next year. The Government propose to extend further the scheme of compulsory education in selected villages in each district in 1947-48 so as to bring 1.50 lakhs of children ultimately. Of these, about one lakh of children will be brought to schools in 1947-48. The proportionate number of will be 5000. Thus provision should be made in the budget for 1947-48 for the education of 14560 children for a full year and 8820 children for ~~the~~ a portion of the year (7 months) as follows:-

The cost will be ~~for the portion of the year~~

For (14560) Children at Rs. 14 per pupil		203840
for 8820 children for nine months		92600
Sheds		12000
Equipment		25200
Total		333640

The estimate may be revised as indicated above.

9. Supply of midday meals: (a) Revised Estimate - 1946-47. Credit has been taken for a subsidy of Rs. 2,38,650 in the R.E. towards the cost of supply of midday meals to school children this year. ~~A subsidy of has been sanctioned towards the provision 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 reference to the ~~subsidy actually paid~~ actual expenditure incurred.

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

The file may be sent to Finance ~~and I.G.~~ for remarks. They may be requested to treat the case as special as the question of payment of subsidy for this year is involved.

para 4(d) Fr Sanction

Budget

Ex S

subsidy this year is involved.

6.3.47

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7.3.47

LOCAL ADMINISTRATION DEPT. 7 MAR 1947 SECRETARIAT, MADRAS

Vide A mP 2 ante

L. A. DEPARTMENT.

Reference para 4 on page 2 ante:- The contributions shown in the Elementary Education budgets and those provided for in the General Budgets are the same-viz.Rs.64,810/- for each of the two years 1946-47 and 1947-48. The deficit of Rs.1.38 lakhs under the Elementary Education Account in 1946-47 can be met by an additional contribution of Rs.1.38 lakhs from the General Account. No subsidy need be given to the Board in the current year.

2. Reference portion marked 'B on page 2 ante.

The B.E. for 1947-48 under the General Account is expected to close with a deficit and a sum of Rs.29,753/- out of the Arrear Toll Compensation will be required to cover the deficit. No additional contribution can be made in the circumstances from the General to the Elementary Education Account in 1947-48. The balance of Rs.195,606/- of the Arrear Toll Compensation will however be available for adjustment to the Elementary Education Account. With these remarks the file may be passed on to Finance Department.

10/3

SECRETARY TO GOVERNMENT 11 MAR 1947 14746 6/47 FINANCE DEPARTMENT

Dy 170

L.A. no. 104365A-1/Bud II

10.3.47.

G.S. 11.3.47

H mp. 3 ante

3.3.47 10.3.47

10.3.47 Secy 10.3.47

Finance (Exp. A)

A over p. 2 ante. In view of the remarks of L.A. in para 1 above, the question of sanctioning any additional subsidy does not arise.

2. As regards the question of giving subsidy towards the cost of provision of salaries for teachers under the Compulsory

16875 B2

educational schemes, this dept. have already noted that it may be considered as a general one and decided separately after knowing the full financial implications involved in respect of all the local bodies.

3 Regarding the increase of education tax, E.D. may be requested to ascertain as well the immediate extra cost involved in the revision of salaries and consider the extent to which the education tax should be increased.

C.i.s 11.3.47

E&H.

A draft memo to Govt. Fin. u.o. 14746 Exp. A-1 4/3.

20308

[Issued as Memo No 16875 B2-1 Edn. dt 15.3.47]

The points referred to in paras 2 & 3 of the Fin. Dept's note above are being considered separately in another file. This file may lie over till a decision is arrived at on those points.

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

(1) whether the rate of Education tax should be raised for meeting a portion of the extra cost of revision of salaries of teachers in proportion to the extra cost 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, Malabar, 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 if the tax is raised for the present up to this rate. On receipt of the report called for in para 8 of the draft below, the need for further enhancement may be considered.

(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 District Board, Malabar, is concerned the extra cost (Rs 2500) will have to be met from the Ele. Edn. Fund till the question of subsidy is settled. If the Govt. decide not to sanction a subsidy, the question of further enhancement of the rate of Education tax for meeting this additional expenditure may have to be considered. This will form part of the examination proposed to be undertaken on receipt of the report called for in para 8 of the draft below.

A draft order is submitted. L.A. and Finance Departments may see before issue.

LOCAL ADMINISTRATION DEPT. 23726 8 JUL 1947 SECRETARIAT, MADRAS

[+P.H.W.O. 16875-B2/47-3 8-7-47.

P.T.O.

LA Deptt
C&A

[Previous note of this Deptt on p 5 ante]

The further notes of E&P.H on pages 6-7 and the draft order below may be perused and the file passed on to Finance Deptt

SDV
9/7/47

10.7.47

10.7.47

11.7.47

Fin.

Fin (Exp. A.) 11/7

Pre-fin. note on pp. 5-6 above.

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

11.7.47

11.7.47

E & P.H.

Fin. No. 20726-F
11/7/47

SECRETARIAT TO GOVERNMENT
44455
1 JUL 1947
E&P
FINANCE DEPARTMENT

Fe inance no. 41455-Exp A/
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