Secrt. II-27—60,004—17-11-46

Edn. & H. **(1947) Department.**

Ms. **SERIES.**

G.O. NO.	1515 (Edn.)
Dated	12.7.1947.

Put away

Subdt.

[Despatch Abstract.]

Budget Estimate - 1947-48 - Elementary Education - Dt. Bd., Chingleput - orders Passed.

52

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.
R.O.P.NO.13-B.3/46-47, Dated 10-2-1947
f@f

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

Ref: Letter from the Special Officer, District Board, Chingleput, No.13171/46 dated 6-12-1946.

Submitted.

3871

2. Marked variations between the Revised Estimate for 1946-47 and the Budget Estimate for 1947-48 have been explained.

3. Revised Estimate for 1946-47:

The credit taken for Rs.76,820 as Government grant under sec.37 of the Elementary Education Act should be reduced to Rs.76,817/- with reference to G.O.No. 777 Edn dated 10-4-1946.

(ii) The credit taken for Rs.2,35,960/- as Government grant under the Proviso to Sec.37 should be reduced to Rs.2,35,956/- with reference to G.O.No. 783 Edn dated 10-4-1946, No.792 Edn dated 11-4-1946 and G.O.No.1876 Edn dated 30-9-1946.

(iii) A sum of Rs.56,880/- is taken credit for as Government grant to meet the deficit. This requires sanction of Government.

(iv) The credit taken for Rs.64,000/- as loan for arrear Dearness Allowance requires the sanction of Government.

(v) The total estimated expenditure both Ordinary and Capital, exceeds the sanctioned budget. This requires Government sanction.

4. Budget Estimate for 1947-1948:

The credit taken for Rs.77,100/- as Government grant under Sec.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.

(ii) The credit taken for Rs.1,09,000/- as Govt. grant for Dearness Allowance for 1947-1948 is subject to the sanction of the amount by Government in that year.

(iii) Credit is taken for Rs.2,98,270/- as Government grant to meet the deficit. Sanction of Government is necessary.

5. Accommodation:

The District Educational Officer reports that the accommodation is inadequate on 69 schools and unsuitable in 7 schools. Immediate repairs have to be carried out in very many schools. The Inspectress reports

that

that nearly a dozen schools require to be provided with additional accommodation or to be shifted to suitable buildings. The Special Officer may be advised to take up repairs to school buildings at an early date.

6. Staff:

The Special Officer proposes to appoint 82 teachers of the Higher Elementary Grade and 8 Secondary Grade teachers in consultation with the Inspecting officers. The Special Officer may be advised to give effect to this proposal as early as possible.

7. Equipment:

The supply of equipment in most of the schools particularly in girls schools is poor. The schools require to be supplied with tables, black-boards, material for handicraft, gardening tools and teaching appliances. The Special Officer may be advised to equip the schools to the satisfaction of the Inspecting Officers.

8. Compulsion and Midday Meals Scheme:

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

The aim of the scheme introduced during 1945-46 was to bring ultimately under instruction about 7148 children of schoolage. Of these, about 4765 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 3-8-1946 sanctioned the payment of subsidies in monthly instalments. During 1946-47 about 1400 children in the 1945-46 area will be newly brought under instruction. Provision for educating these children need not be made in the revised estimate, as it may not be possible for the Board to render an account for the advance sanctioned and to obtain final payment before 31-3-1947. The necessary provision may be made in the Budget Estimate for 1947-48 and payment made during that year while adjusting the advance referred to above.

Further, on account of the extension of the scheme, during 1946-47, the aim of which is to bring ultimately under instruction about 8,600/- children, about 5700 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:Ms.1615 Edn dated 20-8-1946 with effect from 1-10-1946. Provision for recurring expenditure will therefore have to be made for 7 months' roughly, and added on to the advance sanctioned in G.O. No.1511 Edn dated 3-8-1946 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 lump sum provision is proposed in the Revised Estimate for this purpose.

No. of teachers required for 5700 children 163 (A)

No. of teachers required for 1400 children 40 (B)

	(A)				(B)	
	Per month	For 8 months	Per annum	For 7 months	Per annum	Per month
Pay of teachers at Rs.20/- p.m. each	3260	26080	39120	22820	9600	800
D.A. for teachers at Rs.16 p.m. each	2608	20864	31296	18256	7680	640
Contingencies at Re.1-8-0 per teacher p.m.	244-8	1956 ~~2234~~	2934 ~~3712~~	1712 ~~720~~	720	60
Rents		6000			16800	
Pay of peons and conductress						
D.A. to -do-						
Books & slates (lump)						
Construction of sheds (lump)		5000			15000	
Equipment (lump)		20300			15000	

(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 8600 children. Of these, about 5700 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 11865 children admitted upto the end of 1946-47 in the 1945-46 and 1946-47 areas. The cost of educating** the 3120 children who may be admitted during 1947-48 in the 1945-46 and 1946-47 areas may be paid during 1948-49 while adjusting the advance that may be made by Government during 1947-48 to maintain the stage reached upto the end of 1946-47 in all areas. Such a step will avoid over-budgetting. The cost of educating the 4765 children may be taken to be the same as the estimate based on which advance was sanctioned in G.O 1511 Edn dated 3-8-1946. The annual cost of educating 1400 children in the 1945-46 area and 5700 children in the 1946-47 area is worked out in the statement under Revised Estimate for 1946-47.

** Annual progressive increase

1945-46 area	1400
1946-47 area	1720
	3120

(b) Midday Meals:

(i) Revised Estimate for 1946-47: The estimated expenditure for 1946-47 is Rs.1,29,312/- as per G.O. No.1511 Education dated 3-8-1946 for the 1945-46 area in respect of the stage reached on 31-3-1946. The Board has completed the arrangements for feeding the children in the 1946-47 area and a provision of Rs.6125/- for feeding 2800 children, the maximum fixed for the District for a month may also be added to it. The Revised Estimate will therefore be Rs.1,35,437 or Rs.1,35,400 in round sum.

(ii) Budget Estimate for 1947-48: During 1947-48 the Board is expected to feed 5002 children the maximum fixed for the District in addition to 374 children from labour schools in the 1945-46 area. The annual cost of feeding these children is Rs. 1,29,360/- The maximum number fixed for the 1946-47 area is 2800. Arrangements for starting the scheme have been completed and the scheme is expected to start working during the current year istelf. The annual cost of feeding these children will be Rs.67,375/-. It is assumed that the Government will fix 2800 children, the number fixed for the current year, for the 1947-48 area also. Provision may roughly be made for 2800 pupils for 3 months and it works to Rs.6125. Thus the total estimate works to Rs.2,02,860 or Rs.2,02,900 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	34,220	86,200
2. D.A. to teachers	27,280	68,864
3. Pay of peons & wages of conductresses	948	948
4. D.A. to do-	1,152	1,152
5. Rent for school buildings	6,000	16,800
6. Contingencies	2,558	6,456
7. Books and slates	1,200	2,400
Total	73,358	1,82,820 or 1,82,800
8. Midday meals	1,35,437	2,02,900
GRAND TOTAL ORDINARY	2,08,795	3,85,700
Expenditure - Capital:		
9. Construction of sheds	5,000	15,000
10. Equipment	20,300	15,000
Total	25,300	30,000
GRAND TOTAL (ORDINARY & CAPITAL)	2,34,095	4,15,700

(d) Details for the credits taken and the expenditure proposed, called for in Govt. Memorandum No.75295-E.2-46 dated 9-12-1946 will be submitted to Govt. on receipt of the same from the Special Officer.

R. Narasimha

for Director of Public Instruction

To

The Secretary to Government,
Edn. & Public Health Dept.

HVR 14/2/-

Roc.No. 15171--46.C1.

Chingleput Dt.Board's Office,
Saidapet dated,6-12-46.

To

The Director of Public Instruction,
M A D R A S.

DIRECTOR OF PUBLIC INSTRUCTION
24 DEC 1946
MADRAS

Sir,

Budget -Budget Estimate 1947-48.Chingleput District Board-Elementary Education Funds-forwarded-
Ref: Your letter C.No. 8658--E.3.46. dated 11-10-46.

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I have the honour to forward herewith the Budget Estimate for 1947--48 of the Ele.Education Funds of the District Board in duplicate, together with the copy of Res.No.1. dated 2-12-46 of the Special Officer,Chingleput District Board approving the same.

In this connection I wish to offer the following remarks:-

The revised estimate of the Elementary Education Funds of the Board for the year 1946-47. opens with a balance of Rs.9450(Ele. Education excluding Endowment Rs.9180 and Endowment Account Rs. 270)

EDUCATION TAX.

Education tax is realised in the District Board at the rate of 12 pies in the Rupee of Land Revenue from the Fasli year 1354 (1-7-44) as approved in G.O.No. 699 Education dated 4-5-44. Government in their order No. 1927 Education dated 7-10-46 advised the District Board to increase the rate of levy of the Tax to 14 pies in the Rupee with a view to get an additional income of Rs.24000/- But the District Board in its Resolution No.42 dated 28-10-46 declined to increase the tax any further and the Board's Resolution was also communicated to Government. The credit now taken under this Head is the realisation of the tax at 12 pies rate only.

GOVERNMENT GRANT UNDER SECTION 37.

A sum of Rs.202909 was actually realised under Education Tax during the year 1945-46. Calculating the collection of the tax at 4½ pies rate being the rate of tax which was levied in the District Board area before 8-7-41 the date of coming into force of the Amended Ele.Education Act-- the equivalent contribution payable by Government was Rs.76816--15-0 and this was sanctioned in G.O.No.977 Education dated 10-4-46.

GRANT OFOR THE BEGINNERS ALLOWANCE

Government in their order No.1927 Education dated 7th October have sanctioned a subsidy of Rs.109000 towards the deficit in the Ele.Education Fund Account. They have also said that orders as to the remaining deficit in the Elementary Education Fund Account should be met will be issued in February 1947. after the receipt of the Revised Estimate.

The total charges under Ele.Education Fund Account for the year 1946-47. excluding Endowment comes to Rs.1164970 while the Receipts are only Rs.1098910. Including the opening balance of Rs.9180, the amount available for expenditure is Rs.1108090. Thus, there is a deficit of

Rs.56880. and this amount is taken credit in the Revised Estimate.

GRANTS FOR THE COMPULSORY EDUCATION SCHEME AND FOR THE SUPPLY OF MID DAY MEALS.

The amounts that are likely to be spent during the year 1946-47. are taken credit under these items.

In the Revised Estimate for the year 1946-47. credit has not been taken for a loan of Rs.64000 payable in 16 instalments, which has already been applied for, towards the payment of arrear Dearness allowance to Elementary Schools teachers for the period from 1-7-44 to 31-12-44.

There is no closing balance for the year 1946-47 under Ele. Education Fund Account except a sum of Rs.270 under Endowment Fund Account.

BUDGET FOR 1947-48.

The Budget for 1947-48 therefore opens with a nil balance under Ele.Education excluding Endowment and with a balance of Rs.270 under Endowment Fund Account.

RECEIPTS.

EDUCATION TAX.

The figure advised by the Collector Chingleput District has been adopted This is the probable collection of Education Tax at the rate of 12 pies in the Rupee of land Revenue in the year 1947-48.

GOVERNMENT GRANT UNDER SECTION 37.

The contribution payable by Government is calculated at 4½ pies rate and adopted.

GOVERNMENT GRANT UNDER THE PROVISO TO SECTION 37.

The Grants sanctioned by Government in G.O.No,783 Education dated 154-46. and 792 Education dated 11-4-46 for the maintenance of Schools opened prior to and after 1-4-21 have been taken credit for the year 1947-48. The subsidy payable to Madras Corporation as per G.O.No.1873 Education dated 30-9-46 for the maintenance of schools transferred to Madras Corporation has been excluded.

GRANT FOR DEARNESS ALLOWANCE

This is the subsidy sanctioned in G.O.No. 1927 Education dated 7-10-46.

The total charges for the year 1947-48. excluding Endowments come to Rs.1351300. while the Receipts are only Rs.1052100. There being no opening balance there will be a deficit of Rs.298270 and this amount is also taken credit here.

GRANT FOR COMPULSORY EDUCATION AND FOR THE SUPPLY OF MIDDAY MEALS.

The amounts that will be spent during the year 1947-48. have been taken credit here.

ARREAR TOLL COMPENSATION GRANT.

No credit has been taken for want of specific orders of Government for utilising this grant for Ele.Education vide Government Memorandum No.31172 1..D.L.A. dated 23-11-46.

No closing balance has been provided for the year 1947-48. also except under Endowment Account.

CHARGES.

SALARIES OF MASTERS.

Provision is made for the grant of periodical increments that may fall due and for the continuance of the payments of Dearness allowance.

Many Board Ele.Schools especially single teacher schools are in need of additional teachers. The Inspecting officers often remark in their Annual Inspection Reports about the want of additional hands in schools. Hitherto, additional teachers were posted by effecting transfer of superflous teachers' provisions from other schools and new schools were opened by closing down ill working schools.Now all these sources have been thoroughly exhausted. In 75 Bd.Ele.Schools additional teachers are needed and in 5 places, new schools are to be opened.

Further in your Prodeedings No.576-B of 46 dated 3-4-46 you have said that in large Higher Elementary Schools with a staff of 10 teachers and above, an extra teacher should be given. There are 10 such Higher Ele. schools in this District.

For all these, provision has been made for the employment of 90 teachers.

CLERKS AND SERVANTS.

Provision has been made for the two additional Clerks sanctioned to the Elementary Education section as per G.O.No.1936 Education dated 9-10-46.

CONTRIBUTION TO PROVIDENT FUND.

Provision has been made for the confirmation of all acting teachers who have completed their probation and who are eligible for confirmation.

CONTINGENCIES - OTHER ITEMS.

After taking over the Ele.Schools by the District Board in 1934 consequent on the abolition of Taluk boards, the very important registers such as Register of admission, register of attendance, Inspection Book and the Visitors book and the like have not at all been supplied to schools. The Headmasters were only asked to maintain their own manuscript note books with the result that in no school, the registers are well kept. It is therefore proposed to print and supply all the registers and also the necessary forms. Provision is made for this expenditure also.

Furniture and apparatus.

Provision has been made for the purchase and supply of the articles of furniture to schools in consultation with the Inspecting Officers. Many schools are in need of equipment and the withdrawal of recognition is also threatened for not supplying them, as remarked by the Inspecting Officers at their Inspection of schools.

REPAIRS TO BUILDINGS.

Most of the buildings owned by the Board are in need of repairs and improvements. Necessary provision has been made for this item.

In this connection, it has to be pointed out that the repairs to the departmental buildings are not carried out in time with the result that the buildings or sheds collapse and that large amounts have to be spent at the end for their complete reconstruction, not to speak of the sudden closure of schools on account of such collapse and consequent necessity to get the shortage in school days condoned. So, it is absolutely necessary that there should be Supervisors to look after the proper upkeep of the Ele.School buildings exclusively. The Educational authorities have issued notices withholding recognition of schools or Higher Standards in the existing schools on grounds of lack of accommodation or unsuitability of buildings. Several schools need repairs badly. This District consists of three Sub Divisions and atleast one Supervisor of District Board Works is necessary for each sub Division. It is therefore requested. that 3 supervisors be allotted for attending to Ele.Schools buildings alone. No provision has is made for repairing rent free buildings.

LAND AND BUILDINGS.

Provision has been made for the extension of school buildings and this will be spent in consultation with the Inspecting Officers only.

No closing balance has been provided for the year 1947-48. also except a balance of Rs.30 under Endowment.

GENERAL.

The provision made in the Budget in regard to staff, equipment Accommodation etc. is based on the actual requirements of each school and with reference to the recommendation of the Inspecting officers.

Marked variations between the Revised Estimate for 1946-47. and the Budget for 1947-48. have been explained in detail in the enclosures attached to the Budget.

In conclusion, I request you to recommend to Government besides other things, the sanction of the payment of a grant of Rs.56880 for meeting the deficit in the current year 1946-47. and also to allow the credits taken for Dearness allowance and Deficit in the Budget for 1947-48. to stand.

4/6

G.M.11-12-½

For Special Officer, District Board.
Saidapet.

PROCEEDINGS OF THE SPECIAL OFFICER CHINGLEPUT DISTRICT BOARD DATED 2--12-1946.

1. Read the revised Budget Estimate for 1946-47. and the Budget Estimate for 1947--4 of the Chingleput District Board both under General and Elementary Education Funds.

8

RESOLUTION.

Approved.

Sd.E.Bennett,
SPECIAL OFFICER.

(true copy) 6/6

G.M.17-12-

For Special Officer, District Board,

15/9

CHINGLEPUT DISTRICT BOARD.

Budget estimate of the Elementary Education funds.

1947--1948.

	Opening Balance.	Receipts.	Expenditure.	Closing balance
Ordinary Elementary Education excluding endowments.)	--	1351370	1351370	--
Endowments.	270	210	450	30
Capital.	--	38700	38700	--
	270	1390280	1390520	30

CHINGLEPUT DISTRICT BOARD.
ELEMENTARY EDUCATION FUND.

Actuals of 45-46.	Revised Estimate for 1946-47.		HEADS.	BUDGET Estimate for 1947-48.	Remarks.
Rs. As. P. 17320	9450		Rs. Opening balance.	Rs. 270	
202909	205590	(A)	1. Education tax- current and arrears.	209430	N
	100		2. Fees and penalties under the elementary education act.	100	
			3. Income from investments etc.		
			4. School fees.		
			5. Endowments.		
5	10		6. Contributions.	10	
264	620		7. Other Receipts.	600	
			8. Government Grant.:-		
73614	76820	(B)	i. Under section 37 of the Elementary Education act.	77100	U
243608	235960	(C)	ii Under provision to section 37 of the Elementary Education act.	235640	P
249300	109000	(D)	iii For dearness allowance	109000	Q R.
	56880	E	iv. For meeting the deficit.	298270	
21880	65930	F	V For compulsory Education scheme.	176480	S
	148490	G	Vi. For supply of mid-day meals.	206030	T(i)
	135190	H.	Vii) Arrear toll compensation grant.	--	(ii)
97408	47410	I	9. Contribution from the Gl. account (for other purposes)	47410	U
			10. Investments realised.		
100	10790	J	11. Advances recovered.		
	64000	K	Loan for D.A.(Arrears)		
			DEDUCT REFUNDS.		
4426	1000		Deduct amount transferred to Capital.	8700	V.
884662	1155790		Total	1351370	
354	540	L	Add amount relating to endowments.	210	
885016	1156330		Grand Total	1351580	

Actuals of 45-46.	Revised estimate for 1946-47.		HEADS.		Budget estimate for 1946-47.	Remarks.
			CAPITAL.			
	20300	L	1) Government grant(for / equipment to schools in Com.Areas		15000	W.
	5000	M	Construction of sheds.		15000	X
			2. Endowments and contributions			
			3. Loan.			
			4. Contribution from General accounts ordinary.			
			5. Investments realised.			
4426	1000		6. Add amount transferred from ordinary.		8700	
4426	26300			Total	38700	
889442	1182630		Total ordinary and Capital.		1390280	
906762	1192080		Grand Total including opening balance.		1390550	

1182-630.

EXPENDITURE.

Actuals of 1945-46.	Revised Estimate for 1946-47.		HEADS.	Budget estimate for 1947-48.	Remarks.
Rs.	As. P Rs.		ORDINARY.		
			1. Staff.		
			Salaries and allowances.		
2374	1740		a) District Board Educational Officer.	1580	O
705	760		b) Contribution for pension & leave allowance of District Board Educational Officer.	720	
442	330		K. WAR ALLOWANCE.	270	
182	480		c) T.A & Contingencies of Dt. Board Educational Officer.	480	
25	30		R. HOUSE ALLOWANCE.	30	
452123	453990	A.	a) Masters.	492760	P.
	31700	B.	i) ii) Compulsory Education.	83140	Q
318619	299310	C	Dearness allowance.	323900	R
	64000	D	Arrear Deamness allowance.	66240	S
398	24180	E	Compulsory Education. D.A	66249	
398	970	F.	Gratuity.	2500	T.
6250	6600		Clerks and servants, Salaries.	7660	
	2350	G	Dearness allowance.	2670	U
	340		Arrear D.A.	--	
	850	H	Presidency allowance.	970	
	350		Contribution to P.F.	410	
			Education Tax- collection Charges.		
24550	28500	I	a. Contribution to Provident Fund.	28500	V
1001	1350	J.	Travelling allowance.	2400	W
			Stipends of teachers sent for training.		
			Contingences and equipment.		
11406	148490		K. Compulsiony Education Feeding of poor children.	206030	X
			CONTINGENCIES.		
32970	32000		i) House rent.	37000 (i)	Y
	6000		ii) Compulsory Education	16800 (ii)	
23222	26500		i) Other items.	30000 (i)	Z
	2850		ii) Compulsory Education	7900 (ii)	

22 14

F. Subsidy sanctioned in G.O. No.1511 Education 3-8-46. for compulsory Education introduced in 1945-46. and included in the total subsidy of Rs.155994(155994-129312=26682 G.O.No.Ms.850 Education dated 22-4-46 subsidy for the compulsory Education Scheme for 1945-46.

5245.

Less subsidy ordered to be refunded being the excess subsidy for compulsion drawn during the year 1945-46 as per Government Memorandum No. 26655 B.2.--1.Education dated 16-7-46. 31927 — 8515

23412

Balance of grant expected for compulsory Education shheme introduced in 1945-46 and also in the year 1946-47. 42518

For Salaries Rs.31700
For D.A. Rs. 24180
For H.Rent. Rs. 6000
For fixed contingencies.Rs.2850

G. G.O.No.1511 Education dated 3-8-46. subsidy for the provision of midday meals to the poor children attending schools in the compulsory area included in the total subsidy of Rs. 155994 — 129312

sanctioned the introduction of the scheme of compulsory Education to 19 more centres in the District from 1st October '46. Due to the late introduction of the scheme and also for the time taken for the formation of Feeding committes and election of office bearers the feeding of children could not be begun immediately. So, arrangements have been completed to commence feeding in December '46. and credit for a grant of Rs.19177-13-0 is taken for expenditure for 3 months only and credit of Rs.34000 has not therefore been taken as advised by Government in G.O. No.1927 Education dated 3-10-46, as this amount cannot be spent for this object before 31-3-47. 19177-13-0

Total. Rs.148489-13-0

-15-

H. Arrear Toll Compensation grant sanctioned in G.O.No.892 L.A. dated 11-8-46 and ordered to be paid to Elementary Education Funds in Government Memorandum No.8556.B.2.4 Edn.dated 6-6-46.

I. This is the amount of contribution payable from General funds to Ele.Education Funds as per G.O.No. 1734 Edn.dated 24-8-46.

J. Advance was paid to Presidents of Feeding committees in the 14 centres where compulsion was introduced during 1945 -46. and got recovered in monthly instalments.

K. Government in their order No. 1552 L.A.dated 19-9-46 sanctioned the payment of arrear dearness allowance from 1-7-44 to 31-12-44 to Local Board Servants subject to availability of funds. As there are no sufficient Funds under Ele.Education Fund Account to meet the cost, Government have been requested to pefmit the Board to raise a loan of Rs.64000 from the P.F. account of the Dt.Board and their sanction is awaited. So credit has been taken for this amount.

Capital.

L Government grant expected for the purchase and supply of articles of equipment to schools in the compulsory Area.

M Sheds costing Rs.5000 are proposed to be constructed under the Compulsory Education Scheme and credit taken for Government grant for this work.

BUDGET FOR 1947-48.

N Figure adviced by the Collector Chingleput District for the levy of Education tax at 12 pies rate in his letter dated 15-11-46.

O. A sum of Rs.205590 is expected to berealised during the year 1946-47. at 12 pies rate calculating the levy of the tax at 4½ pies rate, the contribution payable by Government comes to Rs.77100. But this is liable to revision with ref: to the proceeds of the tax actually adjusted to the Fund in that year.

P. G.O.No. 783 Education dated 15-4-46 subsidy for schools opened prior to 1-4-21. 79004-0-0
G.O.No. 792 Education dated 11-4-46 subsidy for schools opened after 1-4-21. Rs.164604
Less subsidy payable to Madras Corporation as per G.O.No. 1873 Education dated 30-9-46. — 7968-0-0
156636-0-0 Total 2356640

Q G.O.No. 1927 Education dated 7-10-46.

R. The total charges under Ele.Education Funds for the year 1947-48 excluding endowments come to Rs.1351370 while the Receipts are Rs.1053100 only.There is no opening balance for this year and so credit for a sum of Rs.298270 is taken to meet the deficit under Ele.Education Funds.

S Grant expected for Compulsory Education Scheme introduced in 1945-46 and 1946-47.:--

For Salaries. Rs.83140
For D.A. Rs66240
For House rent. 16800
For Fixed Contingencies. 7900
Prizes and Scholarships. 2400

176480

T. i) For the provision of midday meals to poor children in the compulsory Area introduced during 1945-46. as per G.O.No. 1511 Education dated 6-8-46. } 129312.

-do- during 1946-47. as per G.O.No. Ms.1615 Education dated 20-8-46. } 76711-4-0

206023-4-0

ii) No credit taken under Arrear Toll compensation grant for want of specific orders of Government to utilise this grant for Ele.Education funds vide Govt.Memorandum No.31172--1HL.A.dated 23-11-46.

U Contribution fixed as per G.O.No. 1734 Education dated 24-8-36.

V Provision made for extension and improvement of school buildings, in non -compulsory Areas.

W Government grant expected for supply of equipment to schools in the Compulsory Area.

X -do- the construction of sheds to schools in the Compulsory Area.

Y

EXPLANATIONS FOR THE MARKED VARIATIONS

EXPENDITURE.

REVISED ESIMATE 1946-47.

A. Provision is made for payment of salaries to teachers, Weaving Instructors employed in Higher Ele.Schools and grant of increments biennial that may fall due during the year and also for the payment of leave allowance.

B. Provision is made for ~~appointment~~ payment of salaries to teachers employed under the compulsory Education Scheme.

For 127 teachers to be employed under the shheme introduced in 1945-46.

--do- 50 -do- in 1946-47. } 30784-0-0

For the appointment of peons, 18, 7 for 12 months and 11 for 3 months only. 912-0-0

31696-0-0

C Dearness allowance sanctioned to teachers at rates applicable to Government servants.

D Provision made for the grant of arrear dearness allowance due from 1-7-44 to 31-12-44 for which loan has been applied for.

E. For payment of D.A. at Government rates to teachers employed under the Compulsory Education Scheme.

F. For payment of gratuity to teachers for their service prior to their admission to P.F.Scheme.

G. } Increase due to the allotment of 2 more clerks to the Ele.Education
I } section as per G.O.No. 1936 Education dated 9-10-46. from 1-12-46
H } and payment of D.A. Leave allowance and contribution to P.F.etc. to General Funds on their behalf.

J. Increase due to the payment of balance of P.F. Bonus earned by the teachers during 1945-46. but not paid in that year.

J Provision made for the payment of T.A to teachers as per rules.

K Provision made for the feeding of children attending schools in the areas where compulsion was introduced during 1945-46. and also during 1946-47.

L Provision made for the purchase of equipment to schools in non-compulsory Areas

M Provison made for payment of dues to contractors of 1945-46. and for the incomplete works of that year.

N. This relates to endowments and utilised for the maintenance of schools at Chithamur and Koilpadagai and for the award of prizes to pupils. reading in Cholavaram and Vichoor schools.

BUDGET ESTIMATE FOR 1947--48.

O. Provision is made for District Board EducationalOfficer.

P. Provison is made for the following:-

For payment of salaries to teachers in 1947-48- Rs.449556
For -do- to weaving instructors. 2520

For the grant of increments to teachers which will fall due during 1947-48) 7200

For payment of leave allowance Rs. 11418-0-0

For the appointment of 82 teachers to single teacher schools and plural schools in consultation with the Dt.Educational Officer, Chingleput Dt. and the Inspectress of Girls' schools IV Circle Madras. 19680-0-0

For the appointment of 8 extra Secondary Grade teachers to large Higher Ele.Schools having a staff of 10 teachers and above as per Proceedings of the Director of Public Instruction Madras in Rc.576--B-46.dated 7-4-46. 2400

492754

Q For payment of salaries to teachers to be employed under the Compulsory Education scheme introduced in 1945-46. and 1946-47 and also for the peons employed.

R. Provision is made for the continuance of the payment of D.A to teachers at reates applicable to Government servants.

S. -do- -do-

T. Provision is made for the payment of gratuity to teachers who are to retire during 1947-48. for their service prior to their admission to the P.F.Scheme.

U. Provision is made for the debit of pay leave allowance etc. of clerks dealing with Ele. Education work as per G.O. No.1353 Edn. dated 24-9-42. 1872 Education dated 13-12-44 and 1936 Education dated 9-10-46.

V Provision is made for the payment of P.F.Bonus on behalf of teachers who subscribe to the District Board P.Fund.

W. Provision is made for the payment of T.A to teachers who are transferred except at request and that with the approval of the Dt.Educational Officer, Chingleput Dt. or the Inspectress of Girls' Schools IV Circle Madras. as the case may be.

X Provision is made for the feeding of poor childrn attending to schools in the areas where compulsion was introduced during 1945-46. and 1946--47.

Y i) Provision is made for payment of rent to rented buildings. Increase due to the sanction of increased rate of rent to the schools where additional accommodation were provided and to buildings which were repaired and improved.

ii) Provision is made for rented accommodation to be taken up for accommodating children enrolled as a result of the introduction of compulsion.

Z. Provison is made for the following items of expenditure under " Contingencies Other items".

(i) Postage charges to school.	1851-8-0
~~ii)~~ Stationery.	4040-8-0
~~iii)~~ Sweeper wages.	9084-0-0
~~iv)~~ Scavenging charges.	1825-0-0
~~v)~~ Money order commission.	1782--0 -0
~~vi)~~ Wages to conductress employed in Girl s and Mixed schools.	5544-0-0
	22444-0-0

Postage charges for the Ele.Education section.	Rs. 2000-0-0
Payment of registration charges etc. to Scout groups.	500-0-0
Red Cross Groups.	25-0-0
For repairing time pieces in Ele. Schools.	400-0-0
For the printing and supply of forms and registers to schools.	4000-0-0
For the Payment of increased wages to sweepers.	1851-0-0
	30000--0--0

(ii) Payment of contingent charges to schools for teachers employed under the Compulsory Education Scheme.

(iii) Provison is made for the purchase and supply of articles of equipment to schools in non-compulsory Areas to get permanent recognition to schools in consultation with the Inspecting Officers.

(IV) -do- Maps. etc. -do-

(v) Fur the purchase of books and slates to poor pupils attending schools in the compulsory areas.

(vi) Provison is made for repairing the buildings owned by the Board. No provision is made for repairing the rent free buildings as such buildings are repaired by the villagers themselves.

(vii) This is the I instalment of loan taken for the payment of arrear Dearness allowance to teachers for the period from 1-7-44 to31-12-44.

(viii) Provision made for the extension and improvement of school buildings in non-compulsory Areas.

(ix) Provision made for the construction of sheds for schools under the Compulsory Education Scheme.

(x) -do- for the supply of equipment to schools under the compulsory Education Scheme.

	No. of schools having as the Highest Class.							
	8th standard.	7th "	6th "	5th "	4th "	3rd "	2nd "	1st "
No. of schools on the date of submission of the budget.	21	25	46	1	-	-	-	650

No. of schools proposed to be opened in the ensuring year. 7-

Total number of teachers employed in all the schools under the Management of the local body on the date of submission of the budget the scales of pay in force and the number of teachers in each scale.		Male.	Female.	Total.
	S.G.	79	3	82
	H.G.	1088	188	1276
	L.G.	232	27	259
		1399	218	1617.

1. Number of addtional teachers proposed to be employed in

ii) Existing Schools.

Non Compulsory Area schools.

To provide additional teachers to single teacher schools and also plural teacher schools — 75 teachers on Rs.20--1B-24-2B-30

To post extra teachers to Higher Ele. Schools having a staff of 10 teachers and above. — 8 teachers 25-2B--45.

7 teachers on 20-1B--24-2B-30

iii) Schools to be newly opened during ensuring year and their scale of pay.

Compulsory Area Schools.

New schools will be opened and additional teachers employed as and when necessary arises, for which provision has been made inthe Revised Estimate and inthe Budget Estimate for98 and 150 teachers respectively, These teachers are to be given a salary of Rs.20/- in Rs.20--1B--24-2B--30 grade.

iv) If the pay of the existing teachers is proposed to be revised the total number of teachers whose pay

p.t.o.

will be effected showing the present and proposed scales of pay and the extra provision made for the purpose. } No.

SCHEDULE OF ESTABLISHMENT.

		Men teachers.	Woman Teachers.	Total.
1. S.G.	Men scale. Rs.25--2B-45.	79	3	82
	Women. 30--2B--50	--	--	--
2. H.G.	Men scale. Rs.20--1B--24-2B-30	1088	182	1270
	Women. Rs.25--1B--29--2B--35	--	6	6
3. L.G.	Men Scale. Rs.15-1B-20	228	4	232
	Woman scale. Rs.20--1B--25.	--	27	27.
	Total.	1395	222	1617

Note. Such of the women teachers as were entertained in service prior to G.O.No. 1665 Education dated 7-8-36 and who were already given the woman scale prior to thedate of the G.O. have been granted the original woman scale.

b) No schools are held in buildings inaccessible to children of scheduled castes.

c) There is no untrained teacher in service of the District Board.

d) There is no male teacher in any of the Girls' Schools under the Board.

Appendix.

Head of account to which the pay of the establishment is debitable.	Description of posts.	Sanctioned strength in each scales of pay.	Staff pay.

Elementary Education Account.		Sanctioned strength.	Scale.
Salaries of Masters.	Teachers.	82	Rs.25--2B--45.
	---do-	1270	Rs. 20--1B--24-2B--30
	--do--	6	Rs. 25--1B--29--2B--35.
	---do--	232	Rs. 15--1B--20
	---do-	27	Rs. 20--1B--25.
	Total.	1617	
Clerks and servants.	Clerks,	2	Rs.55--5/B--65
	-do-	10	Rs. 30--2B--45--2½/B--50
	Attender.	1	Rs.19--2B--25-1B--30
	Total.	13	

5/6 [illegible]

G.M. 14-12-

For Special Officer, District Board, SAIDAPET.

Roc.No.13001--45-C.1. Chingleput District Board's Office,
Saidapet, dated 17-2-1947.

To

The Secretary to Government,
Education and Public Health Department,
Fort St.George, M A D R A S.

ASST. SECRETARY TO GOVERNMENT
1 8 FEB 1947
EDUCATION AND PUBLIC HEALTH DEPT.

13517

Revised Estimate - 1946--47 - Elementary Education Fund - District Board Chingleput -Sanction of subsidy towards the deficit in the Elementary Education Fund Account - Requested.
Ref: G.O.No.1927 Edn., dated 7-10-1946.

Government in their Order No.1927 Edn., dated 7-10-46, have sanctioned a subsidy of Rs.109000 towards the defecit in the Elementary Education Fund Account and they have also said that orders as to how the remaining deficit in the Elementary Education Fund Account should be met will be issued in February 1947 after the receipt of the Revised Estimate.

The Revised Estimate for 1946--47 which is incorporated in the Budget Estimate for 1947--48, was already submitted to Government through the Director of Public Instruction, Madras in my letter Roc. No.13171-46-C1 dated 6-12-1946.

The total charges under Elementary Education Fund Account for the year 1946--47 excluding Endowments come to Rs.1164970 while the Receipts are Rs.1098910. Including the opening balance of Rs.9180, the amount available for expenditure is Rs.1108090. Thus there is a deficit of Rs.56,880.

I request that the Government may be pleased to sanction the early payment of a subsidy of Rs.56,880 towards the deficit in the Elementary Education Fund Account during the year 1946--47.

D.S.17-2-

For Special Officer, District Board.

Roc.No.13001--45--C.1.

Chingleput District Board's Office,
Saidapet, dated 26--2--1947.

To

The Secretary to Government,
Education and Public Health Department,
Fort St.George, M A D R A S.

Sir,

ASST. SECRETARY TO GOVERNMENT
6 MAR 1947
18014
EDUCATION AND PUBLIC HEALTH DEPTT.

Budget Estimate - 1946--47 - Elementary Education Fund - District Board -Chingleput - Sanction of subsidy towards the deficit in the Elementary Education Fund Account - Requested.
Ref: My letter Roc.No.13001--45-C1 dated 17-2-1947.

Out of the arrear toll compensation grant of Rs.2,04,773-1-0 sanctioned to this District Board in G.O.No.892 L.A., dated 11-5-46, a sum of Rs.1,35,185 was sanctioned to meet the deficit under Elementary Education Funds in Government Memorandum No.8555-B-24 Edn., dated 4-6-1946. There is still a balance of Rs.39,914-12-0 in the above grant available for expenditure.

A deficit of Rs.56,880 was anticipated under Elementary Education Funds at the time of the preparation of the Revised Budget in December 1946.

Now that the rate of levy of Education Cess was raised from 12 to 14 pies in the Rupee of land revenue from 1-7-1946 (Fasli 1356) as ordered in G.O.No.Ms.2315 Edn., dated 3-12-1946 and Government Memorandum No.78434-B-24 dated 23-12-1946, an additional income of Rs.26,100 will be realised in 1946--47 from this enhancement of the tax. Thus the anticipated deficit will get reduced from Rs.56,880 to Rs.30,780. This deficit amount can be sanctioned from the balance of Rs.39,914-12-0 available under the arrear toll compensation grant.

In the circumstances, I request that the Government may be pleased to sanction the early payment of a subsidy of Rs.30,780 towards the deficit in the Elementary Education Fund Account in the current year 1946--47.

4.3.47

For Special Officer, District Board.

30780
13000
17780

D.S.3-3-47

3A

1946-47

2. The AG is requested to place the amount at the disposal of the District Board at an early date. The President should present the necessary bill at the treasury for obtaining payment of the amount or for getting it adjusted.

3. The expre. will be debited to the appropriation under "37 Edn E primary - grants to local bodies for primary education. A Local Bodies I. other areas (1) excluding Post war Reconstruction & Teaching Voted" in the BE for 1946-47

5/3 5/3/47

6/3/47

6/3/47

~~Note Finance may see before issue.~~

To
The Spl officer
Dist Board
Chingleput
AG Madras
Exr of LF Accts
D.P.I Madras
The LA dept.
Fin dept

Dpd
H.P. 6-3-47.

109000
298270
407270

(Education and P.H.(B.2.)Deptt) 39

Sub: Budget Estimate - 1947-48 - Elementary Education - District Bd. Chingleput - Orders passed.

Ref: From the D.P.I. ~~No.~~ Roc [illegible]/46-47 dated 10-2-47.

ORDER /MS. NO 1515 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. Board, Chingleput.

2. Budget Estimate for 1947-48:

(a) Credit has not been taken in the budget for the full ~~addl.~~ income which the District Board would derive from the enhancement of the rate of education tax from 12 pies to 14 pies as ordered in para 2 of G.O.No. 1927 Edn. dated 7-10-46. The omission should be supplied. ~~[illegible]~~

(b) Credit has been taken for ~~the~~ subsidy of Rs 407270 towards the grant of ~~arrear~~ dearness allowance to teachers and for meeting the deficit in the elementary education fund account. This should be deleted.

3. Compulsory Ely. Edn. Under the scheme of compulsory ely. edn. introduced in 1945-46 and extended in 1946-47 about 11800 children will be receiving instruction in schools in 1947-48. Besides this, about 3100 ~~[illegible]~~ children will be newly enrolled in schools in these areas ~~next~~ this year. The Govt. have decided to extend further the scheme of compulsory ely. edn. in selected villages in each district in 1947-48 so as to bring under instruction 1.50 lakhs of children ultimately. Of these about one lakh of children will be brought to schools in 1947-48. The proportionate number for Chingleput will be 4000. Thus provision should be made in the budget for 1947-48 for the education of 11800 children for a full year and for 7100 children for ~~the~~ a portion of the year (7 months.) The cost will be as follows:-

For	11800	children	at Rs 14/- per pupil	165200
	7100	"	for 7 months	58000 ~~[illegible]~~
Equipment for	7100	children	at Rs 100/- per 35 pupils	20300
			Sheds	15000
			Total	258500

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

P.T.O.

5. The provision made for the supply of mid day meals to school children in 1947-48 ~~may~~ *shall* be deleted with reference to G.O.No. 386 Edn. dated *3.3.47*

6. The Govt. have ~~decided to revise the~~ *passed orders regarding the revision of* pay of elementary school teachers under local bod~~y~~ *of* from 1-1-47. ~~Orders regarding the introduction of revised scales of pay will be issued shortly.~~ The extra expre. on *this* account ~~of the introduction of revised scales of pay~~ should be met *by the local bodies* (from their own funds. The Govt. ~~report not~~ *do not propose* to sanction any subsidy from the Provl. funds for the purpose. So far as Dt. Bd., *Chingleput,* is concerned, the extra expenditure on account of the revision of scales of pay of teachers will be about *Rs 1.54* lakhs.

With a view to enable the Dt. Bd. to meet atleast a portion of the cost of revision, the Govt. consider that the rate of Edn. tax should be raised by 2 pies (from 14 to 16 pies) *in the rupee of land revenue.*

7. Under subsection (2) of section 35 of the Madras Ely. Edn. Act, 1920, the Govt. direct that the rate of ~~Edn. Tax~~ *education tax* levied in the area of the Dt. Bd. *Chingleput* be raised from *14 to 16* pies in the rupee of land revenue (*from 58⅓ to 66⅔ per cent* of land cess) *with* effect from fasli 1357. The S.O. is requested to place the matter before the Dt. Bd. and to forward to Govt. within a month from the date of this ~~year~~ *order* a copy ~~of the~~ *of its* resolution ~~of the Dt. Bd.~~ resolving to levy Edn. tax at the enhanced rate of *16* pies. *from 1.7.47*. Credit may provisionally be taken for the addl. income of Rs *27000* which the Dt. Bd. may derive from the enhancement of the tax ~~in~~ *for* ~~1947-48~~. *nine months in 1947-48*

8. The S.O. 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 extra income from the enhancement of the rate of Edn. tax. He should submit through the D.P.I. proposals for meeting the ~~next~~ *net* extra expenditure involved on the revision of scales of pay of teachers.

9. There may be a deficit of *Rs* 3.69 lakhs at the end of 1947-48. Orders will be issued separately as to how the deficit should be met. The S.O. is requested to report the actual ~~Credit~~ *closing* balance in the E.E. fund account on 31-3-47.

P.T.O.

10. An extract from the remarks of the DPI in paras 5 to 7 of his endt read above is forwarded to the Spl. Officer for information & necessary action.

11. The Sanctioned Budget for 1947-48 will be as shown in the ~~Annexure.~~ *annexure.*

16.6.47 *20-6-47*

The Spl. Officer, Dt. Bd. Chingleput
The DPI (with cs)
The Exr. of Local Fund Accts
The LA Dept.

Annexure

Receipts

Opening balance as revised	nil
Ordinary	
1. E.E. tax	254430
2. Fines & penalties under the E.E. Act	100
3. Other receipts	820
4. Govt. grant	
(1) under section 37 of the E.E. Act	77100
(2) under the proviso to sec 37 of the Act	235640
(3) for compulsory ed.	~~239700~~ 223200
5. Contribution from the general fund	47410
Deduct Amt transferred to capital	8700
	830000
Total ordy	846500
Capital	
Govt. grant	35300
Add Amt transferred from ordy	8700
Total capl.	44000
Total ordy & capl.	874500
Grand total including opening balance	~~890500~~ 874000

Charges

Ordy	
1. Staff	
(1) Salaries & allowances	
(a) [illegible]	3080
(b) Masters	1015860
(c) clerks & servants	11710
(2) Contribution to Provident fund	28500
(3) Travelling allce	2400
(4) Gratuity	2500
2. Contingencies & Equipment	
(1) Contingencies	53000
(a) House rent	~~56000~~
(b) Other items	38000
(2) (a) Furniture & equipment & appliances	15000
(b) Library books & maps	3000
3. Prizes & scholarships	~~2410~~ 10
4. Repairs to buildings	15000
5. Interest on & repayment of debts	4000
6. Endowment	450
Total ordy	[illegible]
Capital 119510	~~1209010~~
1. Land & buildings	8700
2. (1) for ordy schools	
(2) for schools in [illegible] areas	15000

Roc.10508--47-C.1.

Chingleput Dt.Board's Office,
Saidapet, dated 22-7-1947.

To

The Secretary to Government,
Education and Public Health Department,
Fort St.George, M A D R A S.

Sir,

Tax - Education - Enhancement of rate of levy from 14 to 48 pies in the Rupee of land revenue from Fasli 1357 (1-7-47)- Sanction solicited.

The Inspector of Municipal Councils and Local Boards, Madras, in his Proceedings Roc.No.B-5-22353-47 dated 9-6-1947, has suggested the enhancement of the rate of levy of the education tax from 14 to 18 pies in the Rupee of land revenue.

The question was considered in all its aspects and it has been resolved that the rate of levy of the tax shall be increased from 14 to 48 pies in the Rupee of land revenue from the Fasli 1357 (1-7-47) for the following reasons:--

The Elementary Education Fund Account of the Dt.Board is always in deficit by nearly 3 lakhs every year. Government in their Memorandum No.78434-B.2.46 Edn., dated 23-12-1946 sanctioned the levy of the enhanced rate of tax from 12 to 14 pies in the Rupee of land revenue from 1-7-1946. By this enhancement of the tax, the Board derived an additional income of Rs.26,100 in the year 1946--47. Even then there was a deficit of Rs.2,74,965 during the year 1946--47, and the Government were pleased to sanction subsidies in their orders noted in the margin, to meet the same.

*

1.	Government Memorandum No.8555-B-2-4 dated 6-6-46. Arrear Toll compensation grant.	Rs.1,35,185.
2.	-do- 13811-B-2-47/2 d/6-3-47 Subsidy for deficit and Dearness Allowance.	30,780.
3.	G.O.No.1927 Edn., d/7-10-46.	1,09,000
		2,74,965

In the current year, 1947--48, there is a deficit of Rs.2,98,270 under Elementary Education Fund Account. Government in their Orders No.Ms.577 L.A., dated 20-3-47 and 768 L.A., dated 25-4-47, have sanctioned the payment of arrear toll compensation of grant of Rs.2,04,773-1-0 for being utilised for meeting the deficit in the Elementary Education Fund Account. There will be still a deficit of Rs.93,500 for this year.

Apart from this, a grant of Rs.1,09,000 is due from Government for this year for the payment of Dearness Allowance to teachers.

Government in their Orders No.975 Edn., & P.H., dated 10-5-47 and 1154 Edn., dated 5th June 1947 have sanctioned the introduction of the Revised Scales of pay to Elementary School teachers from 1-1-1947. It is said, that Government will give advances to Local Boards from Provincial Funds for one year to enable them to meet the additional expenditure, that all possibilities of enhancing the receipts under the Elementary Education Fund Account will be explored and the advances recovered as far as possible. The additional liability involved in sanctioning the revised scales of pay is being worked out and the advance required will be reported to Government shortly. For the repayment of this advance also, the increased rate of levy of the tax is inevitable.

P.T.O.

Further, in this District, there are several centres requiring schools and also many existing schools requiring additional staff not to speak of single teacher schools which need to be given a second teacher. After the abolition of the Taluk Boards in the year 1934, this Board was adopting the policy of robbing Peter and paying Paul. No additional teachers' provisions were ~~xxxx~~ sanctioned afresh but new schools were opened and additional teachers were employed, only by closing down ill working schools and by the transfer of provisions of excess teachers' posts from other schools in the District. All the sources have been exhausted and there is no other way except to create additional posts, of course on the specific recommendations of the Inspecting Officers and open new schools and appoint~~men~~t teachers wherever necessary. If this is done, there will be increase in expenditure under the item Salaries and Masters.

In the Budget for the current year 1947--48, a sum of Rs.15,000 has been allotted under the item 'Repairs to Buildings'. It is now found that this allotment will not suffice. There are 136 Buildings owned by the Board. Almost all these buildings have not been repaired or improved for the last several years. Many schools require additional accommodation. The Director of Public Instruction, Madras, in his remarks on the Budget proposals of 1946--47, has observed that accommodation is inadequate in 82 Boys Schools owing to increased strength and unsuitable in 10 Schools and that many school buildings require urgent repairs and whitewashing. The Divisional Engineer (Highways) Saidapet has been asked to get all such buildings repaired and improved, during this year and so, the expenditure under this item will increase considerably.

In the circumstances stated above, I request that the Government may be pleased to sanction the increase in the rate of levy of the Education Tax levied in the area of the Dt.Board from 12 to 48 pies in the Rupee of land revenue from the Fasli 1357 (1-7-1947). By this increased levy, the Board will derive an additional income of nearly 5 lakhs perannum.

A copy of the Proceedings of the Special Officer, Chingleput Dt.Board, resolving to increase the rate of levy of the tax to 48 pies in the Rupee and an extract of the remarks of the Inspector of Ml.Councils and Local Boards, Madras referred to, are enclosed.

1/3 [signature]

D.S.24-7- [initials]

For Special Officer, Dt.Board.

Edn + P.H Dept

The Special officer Dist Board has been asked to work out the additional expenditure on account of cost of revision of salaries that will not be covered by the income due by the enhancement of the rate of Edn tax ordered separately/ ~~in the budget for 1947-48~~ He has been asked to submit proposals through the DPI for meeting the addl expenditure. In the circumstances the file may lie over till a report is received from the D.P.I. In any case there is no need to raise the tax to four annas in the rupee

[initials] 30/7 [initials] 30.7.47

[initials] 30/7/47

24 45

PROCEEDINGS OF THE SPECIAL OFFICER, CHINGLEPUT DISTRICT BOARD, SAIDAPET. DATED 17-7-1947.

386. Read the following:-

(i) Proceedings Roc.No.22353/47 dated 9-6-47 of the Inspector of Muncipal Councils and Local Boards, Madras, stating that the rate of Education cess, levied in the District Board Area may be increased to 18 pies in the rupee.

(ii) Note dated 14-7-47 of the Personal Assistant to Special Officer, Chingleput District Board, stating that the rate of levy of the education tax in the area of the District Board may be increased from 14 to 18 pies in the rupee of land revenue from fasli 1357 (1-7-1947) and the additional income to be derived from the enhancement of the tax, utilised to wipe off the deficit in the Elementary Education Fund Account of the District Board.

RESOLUTION.

This board resolves that the rate of levy of the Education tax in the area of the Chingleput District Board ~~xxxx~~ be raised from 14 pies to 48 pies in the rupee of land revenue with effect from Fasli 1357(1-7-1947)

Sd. T.S.Ramachandran.
Special Officer.

(True copy)

2/3 [signature]

KKN/25-7. [initials]

For Special Officer. Dt. Board.

25- 25 47

Extract from the Proceedings Roc.B-5 No.22353/47 dated 9-6-1947 from the Inspector of Ml.Councils and Local Boards, Madras to the Special Officer,Dt.Board,Chingleput.

VII(5)(2)(f). The rate of education cess may be increased to 18 pies in the rupee.

(True Extract)

3/3

D.S.24-7-

For Special Officer,Dt.Bd.,
Saidapet.

Roc. No. 10784/47.C1

Chingleput District Board's Office.,
Saidapet.
Dated 22-8-1947.

To

The Secratary to Government
Education and Public Health Department
Fort. St. George., Madaras.

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

67805

Sir,

Subject:- Budget - Estimate - 1947-48 - Elementary education - District Board Chingleput - Orders passed.

Reference:- G.O.No. Ms. 1515 Edn dated 12 July 1947.

In para 6 of G.O.No. Ms.1515 Edn dated 12 th July 1947, it is ordered that the rate of education tax levied in the area of the District Board Chingleput be raised from 14 to 16 pies in the Rupee of land revenue with effect from Fasli 1357 and that a resolution of the District Board resolving to levy the education tax at the enhanced rate of 16 pies from 1-7-47 be sent to Government. But this District Board in its resolution No. 386 dated 17-7-47 had already resolved to increase the rate of levy of the tax from 14 to 48 pies in the Rupee of land revenue from the Fasli year 1357 and a copy of this resolution had already been submitted to Government in my letter No.Roc.10508/47-C.1. dated 23-7-47, for sanctioning the increased levy of the tax.

In the circumstances, I request that the Government may be pleased to pass early orders on the matter.

For Special Officer.Dt. Board.

KKN/22-8.

Memo No. 60824-B/4717/28/8/47 — Edn & H. Dept. (B2)

Subj: Budget estimate 1947-48 - Elementary Education Dist Board Chingleput

Ref: From the Special Officer Dist Board Roc No. 10784/47C1 dated 22.8.47.

——xx——

The Special Officer Dist Board Chingleput is informed that the question whether the rate of education tax should be raised beyond 16 ps will be considered on receipt of the report regarding the additional liability involved ~~on account of~~ on account of the introduction of the revised scales of pay. In the meanwhile he is requested to forward the resolution proposing the enhancement of education tax from 14 ps to 16 ps w.r.t para 7 of G.O. 1515/Edn dy 12.7.47

To
The Special Officer
Dist Bd
Chingleput-

for
27/8 27.8.47

ORM
28/8/47

Roc.No.8366--47-C.1.

Chingleput District Board's Office,
Saidapet, dated 9-9-1947.

To

The Secretary to Government,
Education and Public Health
Department,
Fort St.George, M A D R A S.

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

Sir,

Sub: Education - Elementary Schools - Scales of pay for teachers - Revision of.

Ref: G.O.Nos. 975 Edn., dated 10-5-1947 and 1154 Edn., dated 5-6-1947.

In accordance with the instructions of Government contained in their Orders referred to above, the revised scales of pay to Board Elementary School Staff was given effect to from 1-1-1947.

The additional liability involved in granting the revised scales of pay, was also examined and a sum of Rs.1,35,199/- is required for expenditure in the current year as detailed below:--

(i) Additional cost for the grant of revised scales of pay to teachers in Elementary Schools including Peons (for 14 months from 1-1-1947).	Rs. 1,32,189/-
(ii) For the grant of Headmasters' Allowance.	Rs. 3,010/-
	135,199

With reference to Government Memorandum No.22312-1-G, L.A., dated 27-6-1947, the additional cost that will be required if the elementary school teachers are granted advance increments in the revised scales of pay by way of weightage to the service in the pre-revised scales, will come to Rs.46,991/- only for the current year.

I request that the Government may be pleased to sanction the payment of the advance of Rs.1,82,190/- required for expenditure in the current year for the grant of the revised scales of pay to Elementary School teachers, allowing them weightage.

The possibility of enhancing the receipts under the Elementary Education Account of this Board has been explored. The only source for getting additional income is the increased rate of levy of Education Tax. So this Board resolved in its Resolution No.386 dated 17-7-47, to increase the rate of levy of the tax from 14 to 48 pies in the Rupee of land Revenue from the Fasli Year 1357 and a copy of this Resolution was submitted to Government in my predecessor's letter Roc.10508-47-C1 dated 23-7-1947 for sanction. But, Government in their Memorandum No.60824-B-2-47-1 Edn., dated 28-8-1947 have stated that the question whether the rate of Education Tax should be raised beyond 16 pies as ordered in G.O.No.Ms.1515 Edn., dated 12-7-47, will be considered on receipt of report regarding the liability involved on the introduction of the revised scales of pay and that a Board's resolution proposing the enhancement of the tax from 14 to 16 pies from 1-7-47 may be sent to the Government. Accordingly, a revised resolution of the Board resolving to raise the tax from 14 to 16 pies from 1-7-47 is submitted to Government separately. By this increased levy, the Board will derive an additional income of Rs.27,000 only. The rate of levy of the Education T[illegible] beyond 16 pies so as to get additional income to the Board has to be considered. Revised proposals in this regard will be submitted later along with the Budget for 1948--49.

As the supplemental bills for arrears of increased pay of

P.T.O.

the Elementary School teachers from 1st January 1947 to 30th June 1947 are pending payment, early orders of Government sanctioning the advance are solicited.

For Special Officer, Dt. Board.

D.S.10-9-

Roc.10784--47-C.1.

Chingleput Dt.Board's Office,
Saidapet, dated 12-9-1947.

To

The Secretary to Government,
Education and Public Health Department,
Fort St.George, M A D R A S.

Sir,

73765

Budget Estimate 1947--48 - Elementary Education - District Board -Chingleput.

Ref: G.O.No.Ms.1515 Edn., dated 12th July 1947.

With reference to para 6 of the Order referred to, I enclose a copy of the District Board Resolution No.600 dated 10-9-1947, resolving to raise the rate of levy of the Education Tax in the area of the Chingleput District Board from 14 pies to 16 pies in the Rupee of land revenue or 66-2/3% of the land cess, with effect from Fasli 1357 (1-7-1947).

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

For Special Officer, Dt. Board.

D.S.14-9-

SPECIAL.

PROCEEDINGS OF THE SPECIAL OFFICER, CHINGLEPUT DISTRICT BOARD, SAIDAPET, DATED 10-9-1947.

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600. Read the following:--

(i) G.O.No.Ms.1515 Edn., dated 12-7-1947 directing the Dt.Board under sub-section 2 of Sec.35 of the M.E.E.Act 1920, that the rate of education tax levied in the area of the Dt.Board, Chingleput be raised from 14 to 16 pies in the rupee of land revenue (from 58-1/3% to 66-2/3% of land cess) with effect from Fasli 1357, with a view to enable the Dt.Board to meet atleast a portion of the cost of revision of the scales of pay of Elementary School Establishment, from the additional income which the Dt.Board may derive from the enhancement of the tax and requesting the Special Officer of the Chingleput Dt.Board to place the matter before the Dt.Board and to forward to Government a copy of its resolution to levy the Education Tax at the enhanced rate of 16 pies from1-7-1947.

(ii) Letter Roc.No.10784-47-C1 dated 22-8-47 of the Special Officer, Chingleput Dt.Board to Government, informing that this Dt.Board in its Resolution No.386 dated 13-7-47 had already resolved to increase the rate of levy of the Education Tax from 14 to 48 pies in the Rupee of land revenue from1-7-47 and soliciting orders of Government on that resolution.

(iii) Government Memorandum No.60824-13-2/47-1 Edn., dated 28-8-47 informing that the question whether the rate of Education Tax should be raised beyond 16 pies will be considered on receipt of the report regarding the liability involved on the introduction of the revised scales of pay and requesting the Special Officer to forward the resolution proposing the enhancement of the Education Tax from 14 pies to 16 pies from 1-7-47.

RESOLUTION.

In the circumstances pointed out by the Government, this Dt.Board resolves that the rate of levy of the Education Tax in the area of the Chingleput Dt.Board be raised from 14 pies to 16 pies in the Rupee of land revenue (from 58-1/3% to 66-2/3% of the land cess) with effect from Fasli 1357 (1-7-47).

Sd.S.Venkateswaran,
Special Officer.

(True Extract)

a/r

For Special Officer, Dt.Bd.,
Saidapet.

D.S.14-9-1

Roc. No. 8366/47-C1

Chingleput District Board's Office.,
Saidapet.
Dated 29-9-1947.

To

The Secratary to Government.
Educationa and Public Health .
Fort. St. George., M A D R A S.

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

Sir,

Sub:- Education - Elementary schools - Scales of pay to teachers - Revision - Grant of advance increments Sanction of advance of Rs. 182190- requested.

- - - -

Ref:- G.O.No. 2035 Edn dated 19 Sept.'47.

- - - -

A sum of Rs. 182190/- is required for expenditure in the current year for the grant of the revised scales of pay to elementary school teachers allowing them weightage. This was already reported to Government in my letter Roc.No. 8366-47-C1 dated 9-9-47. I request that the Government may be pleased to sanction the early payment of this advance to this District Board, as the supplimental bills for the arrears of the increased salary of the teachers for the period from 1.1.47 to 30.6.47 are pending payment for want of funds.

KIN/29-9.

For Special Officer. Dt. Board.

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

MEMORANDUM NO. 60824-B2/47-3 EDN. DT. 14.10.47

Introduction of revised scales of pay to teachers Dt. Bd - Chingleput - Enhancement of the rate of Edn. tax for meeting the cost of revision- ORDERED

REF. From the Special Officer, Dt. Bd. Chingleput, Roc No. 8366-47 C.1. dated 9-9-47.

--

The Special Officer, District Board, Chingleput, has reported that in order to implement the revised scales of pay to teachers and to grant them advance increments, a sum of Rs 1.82 lakhs would be necessary in the current year. The Government direct that a sum of Rs 46200 be transferred to the Elementary Education Fund from the General fund ~~account for this purpose~~. With view to enable the district board to meet the remaining cost of revision of salaries they consider that the education tax should be raised from 16 to 27 pies.

2. Under sub-section (2) of section 35 of the Madras Elementary Education Act, 1920 the Govt. direct that the rate of education tax levied in the area of the district board Chingleput be raised from 16 pies to 27 pies in the rupee of land revenue (~~from~~ ~~of land cess~~) with effect from fasli 1357. The S. O. is requested to place the matter before the district Board

P.T.O.

and to orward to Government within a month from the date of this oder a copy of its resolution resolving to levy education tax at the enhanced rate of 27 pies from 1.7.47 Credit may provisionally be taken for the addl. income of Rs 1,49 lakhs which the district board/may derive from the enhancement of the tax for 9 months fn 1947 - 1948

3 As the income derived from the enhancement of the tax will be sufficient to meet the cost of revision of salaries and advance increments, ~~the need for the payment of an advance~~ it is not necessary to sanction from ~~now does not arise.~~

To the Spl. Officer, Dt. Bd. Chingleput

" " D.P.I.

33 Ov ADII 63

Roc.No. 8366-47-C.1 Chingleput District Board's Office., Saidapet. Dated 9-11-47.

To

The Secratary to Government,
Education and Public Health Department,
Fort. St. George, M A D R A S.

Sir,

Sub:-Education - Elementary Schools - Revised scales of pay to teachers - Introduction from 1-1-1947 - Enhancement of the rate of levy of Education tax for meeting the cost of revision - From 14 pies to 27 pies in the Rupee of land revenue from 1-7-1947 - District Board Resolution submitted.

Ref:-Government Memorandum No.60824-B.2 47-3-Edn dated 14-10-47.

With reference to para 2 of the order referred to, I enclose a copy of District Board Resolution No. 801(Special) dated 5-11-1947 resolving to raise the rate of levy of the Education tax in the area of the Chingleput District Board from 14 pies to 27 pies in the Rupee of land revenue with effect from Fasli 1357 (1-7-1947)

For Special Officer. Dt. Board.

KKN/10-11.

34

B5

PROCEEDINGS (SPECIAL) OF THE SPECIAL OFFICER, CHINGLEPUT DISTRICT BOARD, SAIDAPET. DATED 5-11-1947.

- - - - - - - - - - - - - - - - - -

801. Read the following:--

(i) Proceedings No. 600 dated 10-9-1947 of the Special Officer Chingleput District Board, Saidapet resolving that the rate of levy of the Education Tax in the area of the Chingleput District Board be raised from 14 pies to 16 pies in the Rupee of land revenue with effect from Fasli 1357 (1-7-1947) to meet the additional cost of revision of the scales of pay of elementary school establishment.

(ii) Government Memorandum No.60824-B2-47-3 Edn., dated 14-10-1947 observing that the cost will come to 1.90 lakhs if the revision of the scales of pay is taken into account for 14 months from 1-1-1947 and directing that a sum of Rs.46,200 be transferred to the Elementary Education Fund as an additional contribution from the General Fund and also directing that the rate of education tax levied in the area of the Dt. Board be raised from 14 pies to 27 pies in the Rupee of land revenue with effect from Fasli 1357 (1-7-47) with a view to meet the remaining cost of revision and requesting the Special Officer to place the matter before the Dt. Board and forward to Government a copy of its Resolution resolving to levy education tax at the enhanced rate of 27 pies from 1-7-47.

RESOLUTION.

The District Board resolves in supercession of its Resolution No. 600 dated 10-9-1947 that the rate of levy of the Education Tax in the area of the Chingleput District Board be raised from 14 pies to 27 pies in the Rupee of land revenue with effect from Fasli 1357 (1--7--1947)

~~T. PURUSHOTHAM.~~
~~PERSONAL ASSISTANT.~~

S.VENKATESWARAN.
SPECIAL OFFICER.

(True extract)

For Special Officer. Dt. Board.

KKN/10-11.

35 35 67

Education and P.H. ~~(B.S.)~~ Dept.

~~Subject~~: District Board, Chingleput - Levy of Edn. tax at enhanced rate. of 27 pies

~~Reference~~: From the Spl officer Dt Bd Chingleput No. 8366-47-C1 dated 9.11.47

MEMORANDUM NO. 89344-B2/47 EDN. DT. 14.11.47

(1 / 15/11)

p1CF

p61CF(X)

p3CF

A copy of para 2 of Govt memo ~~para G.O.~~ No. 60824-B2/Edn. dated 14.10.47 and a copy of the resolution No. 801(Spl) dated 5-11-47 of the Dt. Board, Chingleput, submitted with the letter of the Spl officer read above are forwarded to the Collector of Chingleput and he is requested to arrange for the collection of education tax at the enhanced rate of 27 pies in the rupee of land revenue ~~(per cent of land cess)~~ with effect from fasli 1357 and for the adjustment of the additional income due for nine months in 1947 - 1948 to the credit of the District Board in the usual manner, before the close of the financial year.

(13/11) (13.11.47)

(14/11/47)

Depd WE 21/11

To the Collector of Chingleput
(with encls.) para 2 ~~on p. 61, 62 CF~~ & copies pp 1-3 CF
" 2 " Spl officer Dt Bd Chingleput
" " D.P.I.
" " Exmr. of L.F.A.
& para 7, p40 of (X) & p57 of (X)

R.O.C.No. 18965-49-C1. Chingleput Dt.Board's Office,
Saidapet, dated 17th August 1949.

To

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



Sir,

Accounts-Chingleput District Board-Elementary Education Fund-Budget for 1947-48- reappropriation of funds-sanction solicited.

Ref:-G.O.No. 139 Education dated 29th January 1942.

In the Elementary Education Fund Budget for 1947-48 as approved by Government intheir order No. Ms. 1515 Edn. dated 12-7-47, a sum of Rs. 1015860 was provided under the head "Salaries and allowances-Masters". But an expenditure of Rs. 1040867-11-0 was actually incurred during that year under this head. The increase in expenditure was due to the payment of arrear dearness allowance to the teachers for the period from 1-7-44 to 31-12-44 as sanctioned by Government in their order No. Ms.1002 L.A., dated 9-6-47. A sum of Rs. 11710 was provided under the head "Clerks and Servants" while an expenditure of Rs. 17142-7-0 was actually incurred under this item. Under the head "Contingencies-Other items" a sum of Rs. 38,000.was provided in the budget. But the expenditure under this head was noted as Rs. 63121-15-0. A sum of Rs. 21106 was wrongly debited to this head of account instead of under "Furniture and apparatus" and "Capital 2-Equipment". An expenditure of - Rs. 7812-1-10 was incurred under the item "Compulsory Education-Feeding" towards the payment of feeding charges of children under the Compulsory Educatihn Scheme during the month of March 1947. No provision was originally made inthe Budget for this purpose as feeding of children was ordered to be stopped from 1-4-47. This expenditure was however met from the subsidy sanctioned by Government for the Compulsory Education Scheme intheir order No. 2366 Edn. dated 4-11-47.

Inthese circumstances, the total expenditure under Elementary Education Fund Account-Ordinary exceeded the provision in the sanctioned budget by Rs. 25210 as noted below:-

Actual expenditure under Elementary Education Fund Account-Ordinary for 1947-48.	Rs. 1217720
Budget allotment for 1947-48 -do-	1192510
	25210

The Examiner of Local Fund Accounts,Madras in para 5 of the audit report on the Elementary Education Fund Account of this Board for the year 1947-48 (extract enclosed) has raised an objection that the sanction of Government should be obtained for exceeding the provision in the sanctioned budget for the transfer of provision from the Capital account to Ordinary account. No transfer of provision from the Capital account to Ordinary account was made as pointed out by the Examiner. But expenditure was incurred in excess of the total provision under the Ordinary account in the approved budget, which was met from the subsidies sanctioned by Government in their orders referred to above.

In the circumstances, I request that the Government may be pleased to accord their sanction for exceeding the provision inthe sanctioned budget under Ordinary account.

A copy of the reappropriation statement and a copy of Special Officer's proceedings No. 1393 dated 31-3-48 sanctioning the reappropriation are also enclosed.

S.K. 22/8/49.

For Special Officer, Dt.Board.
(P.T.O.)

Extract of Audit Report on the Elementary Education Fund Accounts of the Chingleput District Board for the year 1947-48.

Para 5. Budget-Reappropriation without adequate sanction.

In Special Officer's Proceedings No. 1393 dated 31-3-48 reappropriation to meet expenditure on approved budget allotment was sanctioned but as the total expenditure under Ordinary account exceeded the provision in the sanctioned budget the sanction of Government should have been obtained for the transfer of provision from the Capital Account to Ordinary Account under paragraph 3 of G.O.Ms.No. 139 Edn. dated 29-1-42. The sanction may now be obtained.

Proceedings of the Special Officer, Chingleput District Board, Saidapet dated 31-3-1948.

1393. Read application for transfer of allotments from one head to another for the year 1947-48.

RESOLUTION.

- Sanctioned.

S.Venkateswaran,
Special Officer.

(True copies)

For Special Officer, Dt. Board,
Saidapet.

S.K,

L. F. Form No. 11.

FORM B.

Application for allotment or additional allotment of funds by reappropriation required by the Chingleput District Board / Village Development Fund Committee

Hoe & Co., Madras.

Particular work or purpose.	Head of account in which or name of work for which additional allotment is required.	Amount provided for the work or purpose in the budget.	Amount subsequently allotted or transferred.	Amount spent up to date.	Amount required to meet probable expenditure up to the end of the year.	Total of columns (5) and (6).	Amount now required to be transferred, i.e., column (7) minus [(8) + (4)].	Reasons for exceeding the original allotment.	Head of account or source from which transfer is applied for.	Anticipated savings from which funds may be allotted.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.			Rs. A. P.	

1. Staff. Salaries and allowances

Dt Board Educational Officer	3080 0 0	1931-11-0	= 11 11 0	1920 0 0	1160 0 0		
Masters	1016860 0 0	912630-10-0	128239 6 0	1040810 0 0	25010 0 0		
Government Memorandum No: 4370/B2 48-2 Edn dated 20.3.48.	203000 0 0						
Clerks and servants	11710 0 0	1272-4-0	16877 12 0	17160 0 0	5440 0 0		
Contribution to Provident Fund.	28300 0 0	912-0-0	23868 0 0	24780 0 0	3720 0 0		
Travelling allowance	2400 0 0	1869-6-0	370 10 0	2240 0 0			
Gratuity	2500 0 0	328-0-0	2 0 0	340 0 0	2160 0 0		
				1087340 0 0			
2. Contingencies & Equipment:							
House Rent	53000 0 0	36912-6-0	4027 10 0	40940 0 0	11940 0 0		
Other items	38000 0 0	40382-2-0	22747 14 0	63130-0-0	25130 0 0		
Furniture & apparatus	15000 0 0	306-7-0	3 9 0	810 0 0	14190 0 0		
Library books & Maps	3000 0 0	55-12-0	4 4 0	60 0 0	2940 0 0		
Compulsory Education feedings G.O. No: 2366. Education Dated 4.11.47.	29332 0 0	7812-1-10	7 14 2	7820 0 0	7820 0 0		
				112760 0 0			
III. Prizes and Scholarships	10 0 0			10 0 0	10 0 0		
IV. Repairs to Buildings.	15000 0 0	3254-8-0	11425 8 0	14680 0 0			
V. Interest on repayment of debt.	4000 0 0	-	-	-	-		
Advances Recoverable.		2952-0-0	8 0 0	2960-0-0			
VI. Endowments:	450 0 0	6-2-0	3 14 0	10 0 0			
	1192510 0 0	1011125-5-10		1217720-0-0			
Capital.							
1. Fund and Building	8700 0 0	6200-0-0	9330 0 0	99500 0			
" Compulsion	15000 0 0						
2. Equipment & Compulsion	20300 0 0						
	44000 0 0	620-0-0	9330-0-0	9950 0 0.			
G.O No MS. 1575 Education dated	1236510 0 0			1227670-0-0			

(1) 1. Met from the Grant of Rs 640000 sanctioned in G.O. No: M.S. 1502 L.A Dated 9.6.47
2. Savings from other sub heads. S.O's Proceedings No. 1393 dated 31.3.48.

(2) 1. Due to the payment of arrear dearness allowance to the teachers from 1.7.44 to 31.12.44.

2. Due to the adjustment of Pension allowance and Provident Fund on behalf of the Govt to General Funds

3. Due to wrong debit to this head of account instead of under Furniture and apparatus and Capital (2) Equipment.

4. Due to the payment of feeding charges of children under the compulsory education scheme during the month of March 1947.

(3) 3. Savings from other sub heads Special officer's Proceedings No: 1393 dated 31.3.1948.

4. Met from the subsidy sanctioned from the compulsory education Scheme Vide G.O. No 2366 Edn: D/: 4.11.47 Rs. 29332-0-0.

38 38 73 8

Edn. Dte. H (S2) Dispt.

Memo. No. 6A167 S2/A9-1, Edn, dated 26.8.49.

Subj:- Ele. Edn. — Chingleput Dt. Bd. — Expenditure in Excess of budget provision.

Ref:- From the S.O., Dt. Bd, Chingleput No. 18965-C1/A7, dated 17.8.49.

— : —

The Special Officer, District Board, Chingleput, is requested to forward a copy of the audited statement of receipts and charges of the Ele. edn. fund account of the Dt. Bd. Chingleput during 1947-48.

WI.
25.8.49

To the S.O., Dt. Bd., Chingleput.
(2/SC)
[R.D:- 25.9.49]

S2/26 8

1-3 48.

Roc.No.18965/49-C.1. Office of the Chingleput District Board,
Saidapet, dated, 9-9-49.

To

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

Sir,

Sub: Elementary - Education - Chingleput District Board - Expenditure in excess of budget provision -

Ref: Government Memorandum No.64767/B.2/49-1 Education dated 26-8-49 -

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A copy of the audited statement of receipts and charges of the Elementary Education Fund Account of the District Board for 1947-48, is enclosed.

for Special Officer, Dt. Board.

GVS.17/9.

Annual account of Receipts and Charges of the Elementary Education Fund of the Chingleput District Board for the year 1947-48.

Heads.	Actuals. Rs.	Total. Rs.	Budget Estimate. Rs.
Opening balance.	...	42,656-8-5	
Receipts-Ordinary.			
1. Education Tax.	3,90,146-0-0	...	2,54,430- 0- 0
2. Fines and penalties under the Elementary Education Act	...	...	100- 0- 0
3. Income from investments etc.	...	...	...
4. School fees	...	...	...
5. Contributions	...	...	...
6. Other receipts	1,856-4-9	...	820- 0- 0
Receipts under Compulsory Education Feeding etc.	4,891-8-11	...	...
7. Government Grant:--			
(i) Under section 37 of the Elementary Education Act.	70,072-2- 0	...	77,100- 0- 0
(ii) Under proviso to section 37 of the Elementary Education Act.	2,35,640-0- 0	...	2,35,640- 0- 0
-do- compulsory education	64,263-0- 0	...	2,25,200- 0- 0
(iii) For dearness allowance	2,03,000-0- 0	...	...
Refund	42,660-0-0		
(iv) Arrear Roll compensation grant.	2,04,773-1- 0	...	...
8. Contribution from the General Account.	93,608-0- 0	...	47,410- 0- 0
(a) For payment of dearness allowance	64,000-0- 0	...	...
(b) For other purposes	...	...	...
9. Investment realized	...	...	...
10. Advances recovered	9,641-2- 9	...	...
Deduct--Refunds			
Deduct--Amount transferred to Capital	9,948-0- 0	...	8,700- 0- 0
	12,96,283-3- 5	12,96,283-3-5	8,30,000-0-0
Add-Amount relating to endowments as shown under F.Endowment Account.	29-7- 6	...	...
Grand total.	12,96,312-10-11	12,96,312-10-11	8,30,000-0

Receipts-Capital.

1. Government grants	...	...	36,300- 0- 0
2. Endowment and contribution.	...	...	...
3. Loans.	...	...	...
4. Contribution from General Account--Ordinary.	...	...	...
5. Investments realized.	...	...	...
6. Add-Amount transferred from Ordinary.	9,948-0-0	...	8,700- 0- 0
Total.	9,948-0-0	9,948-0-0	44,000- 0- 0
Add-Amount relating to Endowments.	...	...	....
Grand total	9,948-0-0	9,948-0-0	44,000- 0- 0
Total--Ordinary and Capital	13,06,260-10-11	13,06,260-10-11	874000-0-0
Grand total including opening balance	15,48,917-3-4	15,48,917-3-4	874000-000

Expenditure--Ordinary.

1. Staff			
Salaries and allowances-District Board Education Officer.	1,261-10-0		
D.A.	244- 2-0		
P.A.	31- 7-0		
Contribution for pension and leave allowance.	296- 2-0		3080-0-0
Travelling allowance and contingencies.	77-13-0		
Masters--Salaries.	6,22,602- 9-0		
D.A.	3,65,934-11-0		
Compulsory Education-- Masters-Salaries	32,656-12-0		10,15,860
D.A.	19,673-11-0		
Clerks and servants--Salary	12,804- 9-0		
D.A.	3,134-13-0		11,710
P.A.	1,203- 1-0		
Contribution to provident fund	24,773-15-0	...	28,500
Travelling allowance	2,238- 2-0	...	2,400
Gratuity.	338- 0-0	...	2,500
2. Contingencies and equipment--			
Contingencies--			
House rent.	30,392- 9-0		
Compulsory Education house rent	1,545-10-0		53,000

Other items	61,236-11-0		38,000
Compulsory Education--Other items.	,1,885- 4-0		
Equipment--			
Furniture and apparatus	806- 7-0	...	15,000
Library books and maps	55-12-0	...	3,000
Other items			
Compulsory Education Feeding etc.	7,812-1-10	...	...
3. Prizes and scholarships.	...	...	10
4. Repairs to buildings.	14,675-2- 0	...	15,000
5. Interest on and repayment of debts	...	...	4,000
6. Investments made.	...	...	...
7. Advances recoverable.	2,952-0- 0	...	...
Total	1217632-13-10	1217632-13-10	11,92,060-0-0
Add amount relating to Endowments.		6-2-0	450-0-0
Grand total.	12,17,638-13-10	1217638-15-10	11,92,510-0-0
Expenditure-Capital.			8,700-0-0
1. Lands and buildings.	9,948- 0- 0	...	15,000-0-0
2. Equipment--			
(1) Furniture and apparatus (2) Library books and maps (3) Investments made (4) Other items.			20,300-0-0
Total.	9,948- 0- 0	9,948-0-0	44,000-0-0
Add amount relating to Endowments.		--Nil--	
Grand total	9,948- 0- 0	9,948-0-0	44,000-0-0
Total--Expenditure Ordinary and capital.	1227586- 15- 10	1227586-15-10	1236510- 0-0
Total closing balance	121330- 3- 6	121330- 3-6	362510- 0-0
Grand total including closing balance.	1348917- 3- 4	1348917-3- 4	874000 - 0-0

(True copy)

for Special Officer, Dt. Bd.

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

Memo. No. 64767 B2/49-2, Edn. dated 27.9.49.

Sub:- Elementary Education - Dt. Bd., Chingleput - Expenditure in excess of Budget allotment during 1947-48.

Ref:- From the S.O., Dt. Bd., Chingleput No. 18965-C1/49, dated 17.8.49.

— : —

The Govt. approve the action of the Special Officer, District Board, Chingleput, in having incurred from the Elementary Education fund during 1947-48 expenditure in excess of the allotment made in the budget estimate for that year sanctioned in G.O. 1515 Edn., dated 12.7.47.

- abid -

To

The S.O., Dt. Bd., Chingleput

The D.P.I.

The Examiner of L.F. Accts.

(2|Sc)

Education and P.H.(B2) Department.

C.No.

From the D.P.I.No. RoP No. 13-B 3/46-47 dt. 10.2.47

BUDGET ESTIMATE -1947-48 - Elementary Education Fund - District Board, ~~Cuddapah~~ Chingleput.

---

1. The D.P.I. has forwarded the revised estimates for 1946-47 and Budget Estimate for 1947-48 of the E.E. Fund under the control of Dist.Board, ~~Cuddapah~~ Chingleput. The estimates are examined below.

2. Provision~~s~~ has been made in the Budget for the ~~following~~ expenditure connected with the introduction of compulsory edn. and ~~continuance~~ supply of midday meals:

	R.E.1946-7	B.E.1947-48
Compulsory Education.	95,230	206,480
Midday meals.	1,48,490	206,030
~~Expansion of education.~~		

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

3. Excluding the transanctions relating to the schemes of compulsory edn. and supply of midday meals, the ordy. receipts and charges in the E.E.fund account are as follows:

	Budget sanction by Govt.	R.E.1946-47	B.E.1947-48.
Opening balance	- 2378	9450	270
Receipts	831525	942910	977770
Charges: Ordy.	882330	951090	969310
Capital	1000	1000	8700
Closing balance.	-54183	270	30

4) Revised Estimate: I Receipts: In the R.E. credit has been taken for an addl. income of Rs.1.21 lakhs. ~~This due to the~~ under the following ~~items~~ heads :—

(1) An Addl. subsidy of Rs.57,000 towards the deficit in elementary education fund ~~etc.~~ account (The amount has not been paid)

(2) An advance of Rs.64000 from Provl. funds towards the grant of arrear D.A. to teachers.

~~A~~ A sum of Rs.11000 ~~will~~ is expected to be realised this year, under ~~as advances recovered.~~ recovered. Against the addl. income of Rs 1.32 lakhs ~~under 1,2,3 above~~ there is a fall in income of Rs.13000 under Edn. tax and Rs.7000 in Govt. subsidy. Thus there is a net increase in receipts by Rs 1.12 lakhs.

In passing orders on the budget for 1946-47 the Govt. directed an increase in the rate of Edn. tax from 12 to 14 pies in the ruppee of land revenue. The Board protested against the increase and credit has been taken only for ~~the~~ an income from Edn. tax at 12 pies

pies ~~rate~~. Instructions have since been issued in regard to the collection of tax at 14 pies. The income taken ~~for~~ credit under Edn. tax may be raised by Rs.13000/-. The decrease in the Govt. subsidy (Rs.7000/-) is due to the adjustment to the Corporation of a portion of the subsidy paid for schools in the area of the Dist.Bd. Chingleput which were transferred to the management of the Corporation on account of the extension of city limits. The question as to what means should be devised for the grant of arrear D.A. is under examination in L.A. That Dept. may be requested to ~~make~~ on the need for the payment of advance from Provl. funds for the grant of Dearness Allowance.

Taking into account the addl. income for Edn. Tax (Rs.13000) the deficit for 1946-47 will be Rs.44000. The subsidy ~~it appears~~ to cover this deficit should ~~be laid~~ immediately.

Charges: The increase in charges is due to the provision for the grant of arrear D.A. to teachers in the schools and increased provision of Rs.8000 under repairs to buildings. In view of the remarks of the D.P.I. in para 5 of the endorsement the extra provision under repairs may be allowed.

5) B.E.1947-48: Receipts: The normal income under the E.E.Fund works out to Rs.5.70 lakhs (excluding the addl. income of Rs.18000 from the enhancement of Edn. tax sancd. this year). The Bd. has taken credit for a subsidy of Rs.4.07 lakhs from Provl. funds. Taking into account the addl. income from Edn. Tax the normal receipt will be Rs.5.88 lakhs. But for the credit for a subsidy from Provl. funds towards the deficit the E.E.fund will close with a minus balance of Rs.3.89 lakhs. A sum of Rs.1.35 lakhs has been ordered to be transferred to the E.E. out of the arrear toll compensation grant this year. It is not known whether a similar transfer will be made in 1947-48. The L.A. Dept. may be consulted.

(b) Charges: The charges provided for record an increase of Rs.80000 over the provision made in the R.E. It is made up of as follows:

1)	Salaries of teachers:	Rs.63000
2)	House rent	5000
3)	Equipment	12000

(1) above: The provision is intended for appointment of 90 addl. teachers, grant of increments to teachers that accrue in 1947-8 and leave allowances payable. In view of the remarks of the D.P.I in para 6 of the Endt. the provision may be allowed.

(2) above: This is presumably due to scarcity of accommodation.

(3) above: The increased provision may be allowed in view of the remarks of D.P.I. in para 7 of the Endt.

6. Compulsory Elementary Education: (a) Revised Estimate for 1946-47: The Board has provided for an expenditure of Rs. 91,230 for the introduction of compulsory education and taken credit for a subsidy from the provl. funds. In G.O.1511 Edn. dated ~~3.8.46~~ a sum of Rs. 2662 has been sanctioned for the working of the scheme of compulsory edn. in areas of 1945-46. The subsidy towards the cost of the scheme introduced this year will become payable, if the Board claims a subsidy on this account before the end of this year. For the present the estimate may be allowed.

(b) B.E. for 1947-48: Under the scheme of compulsory elementary education introduced in 1945-46 and extended this year about 11800 children will be receiving instruction in schools in 1947-48. Besides this, about 3100 children will be ~~newly~~ enrolled in these areas next year. The Govt. propose to extend further the scheme of compulsory Edn. in selected villages in each dist. in 1947-48 so as to bring 1.50 lakhs of children ultimately. Of these about one lakh of children will be brought to school in 1947-48 The proportionate number for Employees will be. 6000 children. Thus provision should be made in the budget for 1947-48 for the Edn. of 11800 children for a full year and for 7100 children for the portion of the year (9 months). The cost will be as follows:

For 11800 children at Rs. 14 per pupil		Rs 165200
For 7100 do. (for nine months)		74500
Equipment ~~7,100~~ (for 9 months) 7100 children at Rs.100/- per pupils.		20300
Shed		15000
Total.		275000

The estimate may be revised as indicated above

7. Supply of midday meals: Revised Estimate - 1946-47 Credit has been taken for a

4

subsidy of Rs. 148490/- in the R.E. towards the cost of supply of midday meals to school children this year. A subsidy of Rs 129312 has been sancd. towards the provision of meals to school children in compulsory areas of 1945-46. A further payment may have to made towards the supply of meals to children in the areas of 1946-47 also. The question may be considered if an application is received from the Dt.Bd. In any case the figure in the R.E. is liable to revision with ref. to the expenditure incurred & the subsidy actually paid.

Budget 1947-48: ~~H.M. has minuted in another file that~~ The ~~Cabinet~~ Govt. has decided to discontinue the scheme of supply of midday meals. ~~Presumably~~ The scheme will be stopped from 1-4-47 In view of this, the provision made in the budget may be deleted.

6. The Govt. have recently decided that the 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 fund, for meeting the extra cost on account of ~~the~~ revision of salaries. Advances will be ~~provided~~ made from Provl. funds in the first instance and recovered from the local ~~boards~~ bodies later. From the particulars furnished in the Annexure to the budget, it will be observed that the cost of revision of salaries will be about Rs 1.53 lakhs as worked out below:

	No.of teachers.	Existing scale of pay. Rs	Revised scale of pay. Rs	Extra cost. Rs
Lower elementary grade	259	15-20	20-30	23310
Higher elementary grade	1276	20-30	25-40	114840
Secondary grade	82	25-45	35-65	14760
				152910

Of this a sum of about Rs 30,000 will be the cost of revision of salaries of teachers employed under the scheme of compulsory edn. It is presumed that this cost should be met from a subsidy from Provl. funds in as much as the Govt. have undertaken to meet the entire cost under the scheme. Excluding this the net liability to the Dt.Bd. will be Rs 1.23 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 D.B. and whether the rate of edn. tax should be raised for this purpose. The present rate of edn. tax is 14 pies and this is the conventional maximum. Secy. has recorded the view that rate of edn. tax may be raised by a ~~percentage~~

X 6 Bud II 46 5

~~in~~ a ratio which the extra cost of revision of salaries will bear to the present expenditure on salaries of teachers. At present the Board is incurring an expenditure of Rs.8.16 lakhs on salaries of teachers. The extra cost on account of revision of salaries is Rs. 1.23 lakhs. The rate of edn. tax can be raised by ~~3½~~ 2 pies i.e. from 14 to ~~17½~~ 16 pies. The addl. income from the tax will be Rs.36000 and will cover only a fraction of the cost of revision of salaries. The question as to how the remaining expenditure should be met may be considered later. The extra cost worked out above is the ultimate figure and will not arise for a few years to come. The need for the grant of D.A. may cease to exist after a few years or the rate of the allowance may be reduced. The savings affected in this direction may be utilised for the revision of salaries. For the present the tax may be raised from 14 to 16 ~~to 2½~~ pies. The file may be sent to L.A/Fin. for remarks, ~~and~~ they may be requested to treat this case as specially urgent as the question of payment ~~for~~ of a subsidy for this year is involved.

27.2.47

28/2/47 S | L.A. Finance

L.A. Fin.

EAB H.O. 13811-B2-47-1
1.3.47

LOCAL ADMINISTRATION DEPT. 06970 1 MAR 1947 SECRETARIAT, [illegible]

This shd be put up without further delay.

L.A. Deptt
Pondy.

Portion marked 'A' on page 2 ante. The Board has applied for permission to divert a sum of Rs 64,000 from P.F. accumulations to meet the cost of payment of arrears of D.A. to Ele. Edn Staff. This is being dealt with seperately in this Deptt.

Portion marked B. on p 2 above. ~~Of the General~~ The deficit in the E.E acct. at the end of 1946-47 is estimated at Rs 44,000. The General Account of the Dt Bd for 1946-47 is expected to close with a ~~small~~ balance of Rs 349 [illegible]. ~~The contribution from the General~~ The amount of A.T.C. [illegible] to Ele Edn Acct may be increased by Rs 15,000. If this is done it will be sufficient to sanction a subsidy of Rs 29,000 to the Dt Bd in the current year.

3/3

6.

Portion marked C on page 2 above:- The entire arrear toll compensation of Rs 204773 likely to be Sanctioned in 47-48 may be available for adjustment to Ele. Edn Acct. towards deficit. The exact amount of the arrear Toll compensation that could be permitted to be adjusted to the Ele. Edn Acct ~~[illegible]~~ may, be determined ~~only~~ when the actual closing balance under General Acct for 1946-47 is known.

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

SN
2/3/47.

P.S.S.
2.3.47

The Ely Edn. acct. for 1946-7 is expected to close with a deficit of Rs 44,000 after taking credit for an adjustment of Rs 1,35,190 from the arrear toll compensation grant for this year. The General account is no better. It is expected to close with a deficit of Rs 54234. A balance of Rs 69,583 is available out of the ar. t.c. sanctioned this year. The Board may be permitted to adjust a further sum of Rs 15,000 in round figs. into E.E. acct. from this balance. (The remaining Rs 54583 ~~will~~ has to be adjusted to the Genl acct). Govt will have to sanction a grant of Rs 29,000 to avoid the deficit in the E.E. acct.

B on p 2 ante

B

	44000 Deficit
	-15000 Arrs
	29000

3.3.47.

Secy

3.3.47

Fin.

Lap 3/3

LAuco 6976 - 1 Budget
3/3/47

Fin. (Exp. A)

(Please see the notes on pp. 1-6 above)

B on p. 2 above. The E.P.H. dept. propose that a Subsidy of Rs. 44,000 may be paid to the Chingleput District Board to meet the deficit

ASST. SECRETARY TO GOVERNMENT
3 - MAR 1947
12699 Exp.A
FINANCE DEPARTMENT

B on p. 6 above

44,000
15,000
29,000

anticipated in the E. E. Fund on the basis of the Revised estimate for '46-7. The L.A. dept. have noted that a sum of Rs. 15,000/- may be adjusted to the E. E. Fund out of the arrear toll compensation grant. This dept. may therefore agree to a sum of Rs. 29000/- being sanctioned to meet the balance of the deficit anticipated.

C 5/3 G 4.3.47

2 M on p. 4 above. The question whether the Govt. will give additional subsidy towards the cost of revision of salaries of teachers employed under the scheme of compulsory education will have to be decided separately as a general one after knowing the full financial implications involved in the proposal in respect of all the local bodies. No decision can be taken piecemeal as in the present case. E. P. H. may therefore be requested to examine the question separately as a general one after obtaining an estimate of the extra cost involved in the proposal.

C 5/3 G 4.3.47

3 N on p. 5 above. As the existing expenditure on salaries is not wholly met from the proceeds of the existing rate of education tax, the increase in the rate of education tax on a prorata basis to meet the increase in the cost on account of the revision of salaries will not meet the case. The immediate extra cost as well as the ultimate extra cost will have to be worked out and the education tax ~~should be~~ raised gradually to the extent necessary to cover the extra cost on account of the revision of salaries. E. P. H. may be requested to examine the case in the light of the above remarks in consultation with the D.P.I. H.A.

ASST. SECRETARY TO GOVERNMENT
18137
5 - MAR 1947
EDUCATION AND PUBLIC HEALTH DEPT.

C 5/3 G 4.3.47.

G 4.3.47

D.S.

5/3/47

E - P.H.

Fin. U.O. 12699 Exp. A-1.
5/3.

DR
4.3.47.

8/

E+PH Dept

C. No. 18014. From the Special Officer Dt. Board Chingleput Roc. No. 13004-45-C1 dt 26.2.47

The Special Officer, Dist Board, Chingleput, anticipates a deficit of Rs 30,780 only after ~~a~~ taking into account the additional income from the enhanced rate of edn tax. A sum of Rs. 15780/- (*) may therefore be sanctioned as subsidy to cover the deficit, the balance of Rs 15000/- being ~~a~~ met by the payment of the arrear toll compensation grant.

A draft memo is submitted for approval.

(*) against Rs 29000 agreed to. p7 ante

The points raised in paras 2 and 3 of the ~~Finance~~ Deptt. will be taken up after the issue of the draft memo

RM 6/3/47 S

(Memo issued under No. 13811-B2/47-2 dt 6.3.47)

The points raised in the file regarding the enhancement of education tax for purposes of meeting the cost of revision of salaries and the liability of Govt for meeting the cost of revision of salaries of teachers employed under the ~~compulsory~~ scheme of compulsory education are further considered in another connection. A decision on the general question may be awaited. The file may lie over till 15.4.47.

RM 17/3/47

~~It has been decided in circulation that the rate of education tax levied in the district boards areas may be raised~~

CA 8 48 9

This 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 upto the conventional maximum, and

(2) whether a subsidy will be paid from Provl. 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 addl. expre. on revision of salaries. So far as the Dt. Board, Chingleput, is concerned, the conventional maximum upto which the tax may be raised will be 16 pies. In the notes on pages 4-5 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 8 of the draft below:

(2) above: The question whether a subsidy will be paid from the Provl. funds towards the cost of revision of salaries of teachers employed under the scheme of compulsory elementary edn. is to be referred to the Standing Fin. Committee. So far as the Dt. Bd. Chingleput is concerned the extra cost (Rs 20000) will have to be met from the E. E. fund till the question of subsidy is settled. If Govt. decide not to sanction a subsidy the question of further enhancement of edn. tax may be considered. This will form part of the examination to be undertaken on receipt of the report called for in para 8 of the draft below.

2. The budget closes with a deficit of Rs 3 62 510. A subsidy may have to be paid towards the deficit. The amount payable may be determind after the actual closing balance is known.

3. A draft order is submitted. L.A. and Fin. deptt may see before ~~circulation~~.

LOCAL ADMINISTRATION DEPT. 23881 9 JUL 1947 SECRETARIAT, MADRAS

5.7.47

RM 9/7/47 S

9/7/47

LA

E&PH No. 13811-B2/47-1 9-7-47

9/7

10

L.A. Deptt.

(Previous note of this Deptt. on pp 5-6 ante)

The note of E&H on p 9 ante and the draft order below may be perused and the file passed on to Fin. Sec.

10.7.47 — 10.7.47 — 10.7.47

Finance.

Fin (Exp. A.)

Pre-Fin. note on pp. 6-7 above.

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

11.7.47 — 11.7.47 — E & P. H.

Issue 11/7/47

Finance No. 41454-Exp A1 11.7.47

FINANCE DEPARTMENT 41454 11 JUL 1947 E&T

Crl. 72219.

Edn. & P.H.(E.2.)Deptt.

Chingleput Dt Bd. Introduction of revised scale of pay.

From the S.O., District Board, Chingleput Roc No. 8366-47 C.1. dated 9-9-47.

--

In passing orders on the Elementary Education Fund Budget of the Dt. Bd., Chingleput for 1947-48 the Govt. directed an increase in the rate of Edn. tax so as to provide funds for meeting a portion of the cost of revision of salaries. The S.O. was asked to submit --

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

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

(1) above.

The S.O. Dt. Bd. has reported that the resolution proposing the enhancement of education tax is being subtd. to Govt. separately. Instructions may be issued to the Collector for collection of the tax at the enhanced rate on receipt of the resolution.

13/9/47

(2) above: The S.O. has furnished particulars of addl. cost of revision of salaries. It will be seen that the extra cost involved for 14 months (from 1.1.47 to 29.2.48) will be about Rs 1.35 lakhs, without taking into account the addl. expre. due to the grant of advance increments. If advance increments are also to be given, the total addl. cost of revision will be about Rs 1.90 lakhs. The recurring additional cost in future years will be Rs. 1.60 lakhs.

2. The question for consideration is how the extra cost is to be met. The orders of Govt. are that the extra cost should be met by local bodies from their own funds. The S.O. has reported that the resources of the district board are not sufficient to meet the increased expenditure. He reports that the only way to augument the finance of the Dt. Bd. is to enhance the rate of education tax and the question is examined in para 3 below.

3. In the note on page 9 n.f. P.S.O.

3.2

3. In the note on ~~page~~ 9 nnf. of G.O.No. 1515 Edn. dated 12-7-47 the question was raised whether the rate of tax should be increased beyond the conventional maximum for meeting the cost of salaries. An increase in the rate of tax by one pie will bring in addl. income of Rs. 18000/- a year and Rs 13500/- in the first year (1947-48). To secure an income of Rs. 1.90 lakhs in 1947-48, the tax will have to be raised by 14 pies i.e. from 16 pies to 30 pies. In 1948-49 and in future years the addl. income from the tax will be Rs.2.52 lakhs, while the cost on revision of salaries will be Rs. 1.60 lacs. Thus there will be a surplus of Rs 92,000 in 1948-49 and future years. This may be required for the grant of increments that will accure to teachers in the revised scales and for meeting the deficit on account of D.A. The question whether the rate of edn. tax should be reduced may perhaps be considered next year. The S.O. has already proposed an enhancement of the tax upto 48 pies. ~~For orders whether the~~ The question whether the tax may be raised to 30 pies may be settled after a decision is reached on the question raised in para 5 below.

4. The Ele. Edn. Budget of the Dt.Bd. will close with a deficit balance of Rs. 3.63 lakhs. The Special Officer has been asked to report the actual closing balance on 31-3-47. The question ~~of meeting~~ as to how the deficit may be met may be examined after the reply is received from the Spl. Officer. The Special Officer will be reminded separately.

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

12.9.47

13-9-47

S

W/Pw

E&H No. 60824-B2/47
15/9/47

LA Dept.

The genl account of the dtbd for 1947-48 is expected to close with a balance of Rs 93,537. The dtbd has adopted revised scale of pay to its general staff from 1.1.47. The immediate cost on this account comes to Rs 20,425. There will then be a balance of Rs 73,112 in the genl account. The minimum working balance for this dtbd is Rs 26,900. Leaving apart this amount ~~which may be required for emergencies and day to day adjts~~ (in round figures) a sum of Rs 46,200 can be spared for the E.E. fund, as additional contribution.

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

16.9.47

16.9.47

16-9-47

Ltrs 33622 A-1C
16.9.47

16/9

in No. 55598 EA-1

EA 17.9.47.

17.9.47.

17.9.47

Fin. (Exp. A)

The notes of E&H and L.A. on pp. 1-3 above may be perused and the case returned to E&H

17.9.47

E&H.

E&H Dept

The L.A. Dept. have noted that an additional contribution of Rs 46200 can be made from the General funds. With reference to para 3 of the notes at page 2 ante, it was noted that the education tax should be raised to 30 ps to meet the extra cost on account of the revision of salaries. But in view of the additional contribution promised by the LA dept, it will be sufficient if the rate of education tax is raised to 24 pies. The additional income from tax in 1947-48 will be Rs 1.68 lakhs while the ~~cost~~ not extra cost is Rs 1.44 lakhs

For orders whether the tax may be increased to ~~27~~ 27 pies in the manner.

2. The Special Officer Dist Board Chingleput

May be done
16/9

11 > 13500

1 > 18

16 SEP 1947
55598
FINANCE DEPARTMENT

LOCAL ADMINISTRATION DEPT.
16 SEP 1947
SECRETARIAT, MADRAS

AN
15/9

14

has submitted the resolution proposing the enhancement of the education tax from 14 pies to 16 pies as ~~desired~~ directed in para 7 of G.O. 1515/Edn dt 12.7.47. The collector of Chingleput ~~has also~~ is ~~asked~~ ~~to proceed~~ ~~with the collection of tax at the enhanced rate of 16 pies in view of the proposal to further enhance the rate to 27½ pies for meeting the cost of revision of salaries~~. It is ~~considered~~ for orders ~~that the~~ whether the issue of direction to the collector to collect the tax ~~at as ordered in the G.O.~~ at 16 pies may now be held ~~over and that instead of issuing two orders~~ over and the collector asked later on to collect the tax at 27 pies after the Govt. decide to raise the tax up to this rate ~~enhancing the tax from 14 ps to 16 ps & later from 16 ps to 27½ ps, a general order in modification of para 7 of the G.O. read above may be issued. For orders~~.

If however it is considered that the collector ~~should~~ may now be asked to collect the tax at 16 ps as ordered in the G.O. ⊗ the draft memo below is for approval.

This may perhaps await a decision on the question raised above
[initials] 24/9/47 [initials]

The file may be circulated for orders on the suggestion above that the rate of education tax may be enhanced from 16 pies to 27 pies in the rupee of land revenue from the Fasli 1357, i.e. 1-7-47.

[initials] 22/9 [initials] 22/9/47

89777

[initials] 24-9-47 S [initials] 25/9/47

H.M. P.W. may also see
~~H.M. (F.A.)~~ H.M. (Ed.) ✓
ISA 28-9-47
~~H.M. (L.A.)~~ H.M. (L.A.) [initials] 7/10

~~0020 25/9~~

The file may be marked for H.M. (P.W.).

[initials] 8/10/47 S/ [initials] 8/10/47 H.M. (P.W.)

May be enhanced to 27 pies
[initials] 9/10

~~5028 8/10~~

SECRETARIAT, EDN. AND P.H. DEPT.
8 - OCT 1947
GOVERNMENT OF MADRAS

SECRETARIAT, EDN. AND P.H. DEPT.
9 - OCT 1947
GOVERNMENT OF MADRAS

15

A draft memo is submitted for approval

[initials] 11/10 [initials] 11/10/47

[initials] 11/10/47

15