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3/46 - Suppl

1947

Education Mb. 1537

15. 7. 1947

PROCEEDINGS OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS
Rop. 19 B3/46-47, dated 13-2-1947.

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

Ref:- Copy of letter from the Special Officer, District Board, Tinnevelly D5-28152/46, dated 3-12-1946
(ii) Letter from the Special Officer, District Board, Tinnevelly, [illegible] 28152/46, dated 9-12-1946.

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

[illegible] between the Revised Estimate for 1946-47 and the Budget Estimate have been explained.

3. Revised Estimate for 1946-47.

The credit taken for Rs.77,620/- as Government grant under section 37 of the Elementary Education Act should be raised to Rs.77,652/- with reference to G.O.No.768,Edn., dated 9-4-1946 and 1507, Edn., dated 3-8-1946.

(ii) The credit taken for Rs.1,58,810/- as Government grant under the proviso to section 37 should be raised to Rs.1,63,801 with reference to G.O.Nos.783,Edn., dated 10-4-1946 and 792 Edn., dated 11-4-1946.

(iii) The credit taken for Rs.13,000/- for feeding Marava pupils should be reduced to Rs.5483/- with reference to the Director's letter Roc.No.1343 B/46, dated 2-4-1946 and G.O.No.1511, Edn., dated 3-8-1946.

(iv) The total expenditure under "capital" exceeds the sanctioned Budget. This requires sanction of Government.

4. Budget Estimate 1947-48.

(i) The credit taken for Rs.74,000/- as Government Grant under section 37 is liable to revision with reference to the actual amount realised during 1946-47.

(ii) Credit taken under Proviso to section 37 should be increased to Rs.1,63,801/-

(iii) The credit taken for feeding the Marava pupils should be reduced to Rs.7220/- with reference to G.O.764, Edn., dated 9-4-1946.

5. Accommodation: Accommodation is reported to be inadequate for 85 boys' schools and 47 girls schools and is unsuitable in 4 girls schools. Early steps may be taken by the Special Officer to provide additional accommodation.

6. The Board proposes to appoint 220 additional teachers of the Higher grade. It is reported by the Inspectress of Girls' Schools that 4 secondary grade women teachers are required for girls schools. These teachers may be appointed in consultation with the Inspecting Officers.

7. The District Educational Officer reports that 73 boys schools in Tinnevelly West and almost all the school in Tinnevelly East are in need of additional articles of equipment. The Inspectress of Girls Schools reports that the supply of equipment is inadequate in 105 girls schools. The Special Officer may be advised to take early steps for the supply of the articles of equipment.

8. Compulsion and Midday Meals Schemes:-
(a) (i) Compulsion - ~~Budget~~ Revised Estimate for 1946-47.
The aim of the scheme introduced during 1945-46 was to bring ultimately under instruction about 7343 children of schoolage. Of

these,

Of thesem about 4900 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 thier order No.1511 Edn.,dated 3-8-1946 sanctioned the payment of subsidies in monthly instalments. During 1946-47 about 1470 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 8700 children, about 5800 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.1327 Edn.,dated 6-7-1946 with effect from 1-8-1946. 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 lumpsum provision is proposed in the Revised Estimate for this puppose.

No. of teachers required for 5800 children 166 (A)
No, of teachers required for 1470 children 42 (B)

	A(166 teachers.			B (42 teachers)		
	Per month	For 7 months	Per annum	For 8 months	Per annum	Per month.
Pay of teachers at Rs.20/- per mensem each.	3320	23240	39840	26560	10080	840
Dearness Allowance for teachers at Rs.16/- per mensem each.	2656	18592	31872	21248	8064	672
Contingencies at Rs.1/8/- per teacher per mensem	249	1743	2988	1992	756	63
			2000			13,600
R e n t s.						
Pay of peons & Conductresses and Dearness allowance -do-			80			120
Books and Slates (lump)			2000			4,000
Construction of sheds (lump)			12450			25,000
Equipment (lump)			8250			5,000

(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 8700 children. Of these, about 5800 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 12170 children admitted upto the end of 1946-47 in the 1945-46 and 1946-47 areas. The cost of educating* the 3210 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 4900 children may be taken to be the same as the estimate based on which advance was sanctioned in G.O.No.1511 Edn., dated 3-8-1946.

*Annual progressive increade
1945-46. area 1470
1946-47 area 1740 -- 3210.

The annual cost of educating the 1470 children in the 1945-46 area and

and the 5800 children in the 1946-47 area is worked out in the statement under Revised Estimate for 1946-47.

(b) Midday Meals:-

(i) Revised Estimate for 1946-47:- The estimated expenditure for 1946-47 is Rs.146637/- excluding Rs.5483/- for Maravа children as per G.O.No.1511 Edn., dated 3-8-1946 for the 1945-46 area in respect of the stage reached on 31-3-1946. This may be taken as the Revised Estimate and adjustments made during 1947-48; The Board has not yet completed the arrangements for feeding the children in all the centres in the 1946-47 area. The Board has advanced Rs.4,330/- to the Committees and therefore provision may be made for this sum in the Revised Estimate.

(ii) Budget Estimate for 1947-48:- During 1947-48 the Board is expected to feed about 6094 children the maximum fixed for the District. There are no Labour schools in the 1945-46 area. The annual cost of feeding these children is Rs.146637/-. ~~The annual cost of feeding these children will~~ The maximum number fixed for the 1946-47 area is 2800. It is expected that the arrangements for starting the scheme will be completed and the scheme started in all the centres early during 1947-48 if not during the current year itself. 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.18375/-

Thus the total estimate works to Rs.2,32,387/- or Rs.2,32,400/- 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.		Director of Public Instruction's Budget Estimate Rs.
Expenditure - Ordinary:-			
1. Salary of teachers.	33,740		86,980
2. Dearness Allowance to teachers.	26,848		69,440
3. Pay of peons & Wages of conductresses	80		120
4. Dearness allowances to --do-	--		--
5. Rent for school buildings.	2,000		13,600
6. Contingencies.	2,517		6,510
7. Books & Slates.	2,000		4,000
Total	67,185		1,80,650
		or	1,80,700
8. Midday meals.	1,50,967		2,32,400
Grant Total - Ordinary	2,18,152		4,13,100
Expenditure - Capital:			
9. Construction of sheds.	12,450		25,000
10. Equipment	8,350		5,000
Total	20,800		30,000
Grand Total (Ordinary and Capital)	2,38,952		4,43,100

(b) Details for the credit taken and the expenditure proposed, called for in Government Memorandum No.75295 B2/46, dated 9-12-1946 are furnished by the Special Officer.

for Director of Public Instruction

To

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

m.k.26/2.

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Copy of letter D.5. 28152/46, dated 3-12-1946 from the Special Officer, Tinnevelly.

Sub:- Budget Estimate - 1947-48 - Elementary Education Fund - Tinnevelly District Board - Forwarded.

Ref:- Your C.No.8658/B3/46, dated 11-10-1946.

The revised Budget for 1946-47 and the Budget Estimate for 1947-48 relating to the Elementary Education Fund of this District Board are herewith enclosed in duplicate.

Details of expenditure under salaries and contingencies are furnished separately.

Provision has been made for repairs to buildings including repairs to rent free buildings.

Marked variations have been fully explained separately.

A schedule of establishment and a copy of District Board Resolution No.2 dated 30-11-1946 approving the Budget are also enclosed in duplicate.

Sd.....

For Special Officer.

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Proceedings of the Special Officer, District Board, Tinnevelly
Dated 30th November 1946.

Present.

R.N. Deshadri Esq., M.A., I.C.S.

Resolution No.2.

Read the Revised Budget for 1946--47 and the Budget estimate for 1947-48 of the Elementary Education funds of the District Board.

A P P R O V E D.

R.N. DESHADRI
Special Officer.

Esc/E.12. (True extract).

For Special Officer

TINNEVELLY DISTRICT BOARD.

Elementary Education Fund.

Budget Estimate for 1947-48 and Revised Budget for 1946-47.

	Opening Balance.	Receipts.	Expenditure.	Closing Balance.
ORDINARY.	24,000.	11,48,950.	11,72,640.	310.
CAPITAL.		67,000.	67,000.	

Particulars.	Actual 1945-46.	Budget 1946-47.	Revised Budget 1946-47.	Budget Estimate. 1947-48.
OPENING BALANCE.	-92,662.	..	47,890.	24,000.
Receipts - Ordinary.				
Education Tax.	3,76,144.	2,75,000.	3,04,000.	3,04,000.
Income from Investment.				
Contribution.	1,200.	1,200.	1,200.	1,200.
Other receipts.	446.	500.	500.	500.
Endowments.	261	150	220	200.
Prevocational Receipts.	1,621	1,500	3,000	3,000.
Government Grants.				
(i) Under Sec.37 of Act.	75,000	80,170	77,620	74,000.
(ii) Under Proviso to-do-	1,58,805	1,58,810	1,58,810	1,58,810.
(iii) For compulsory Edn.	..	1,43,550	50,000	1,98,800.
(iv) For supply of Midday Meals	22,019	1,91,430	1,77,000	2,14,000
(v) For Maravа Education			7,000	8,040
-do- Midday Meals		12,216	13,000	14,400
Subsidy for Dearness allowance	49,800	..	..	..
Arrear toll compensation grant towards deficit	..	68,373	68,370	..
Contribution from General Account	1,37,250	1,00,000	1,50,000	1,95,000
Advances recovered	..	..	36,000	10,000
Permanent Advances Recovered				
DEDUCT amount transferred to Capital	- 6,210	..	- 34,200	- 33,000
Refund of Govt. subsidy for Dearness allowance and Midday meals.			- 47,890	..
Total Receipts Ordinary	8,16,336	10,32,899	9,64,630	11,48,950
Receipts-Capital				
Sale of buildings	205	..	..	..
Government Grants Other than Compulsory Education	..	..	..	..
Compulsory Education	..	20,800	20,800	30,000
Maravа Schools	..	..	2,400	4,000
Amount transferred from Ordinary	6,210	..	34,200	33,000
Total Capital	6,415	20,800	57,400	67,000
Total Ordy.& Capital	8,22,751	10,53,699	10,22,030	12,15,950
Grand total including opening balance.	7,30,089	10,53,699	10,69,920	12,39,950

Particulars.	Actuals 1945-46.	Budget for 1946-47.	Revised Budget 1946-47.	Budget Estimate. 1947-48.
Expenditure - Ordinary.				
Salaries of Masters.	3,48,844.	7,45,360	3,57,650.	3,85,980.
Dearness allowance.	2,46,586	..	2,37,360.	2,53,130.
Clerks & Servants.	5,787	7,490	8,500.	10,960.
Contribution to Provident Fund.	16,786	19,500	18,360	19,360.
Travelling Allowance.	730	1,500	1,350	1,550.
Gratuity.	90	300	600	500.
Prevocational subjects.	1,701	..	3,000	2,000.
Contingencies & Equipments:-				
House Rent.	18,453	30,600	20,900	20540.
Other Items.	19,138	23,730	18,620	21,120.
Furniture & Apparatus.	- 9	3,000	1,000	3,000.
Library books & Maps.	643	500	500	500.
Compulsory Education.	..	..	48,000	1,94,800.
Midday Meals -do-	8,249	1,91,450	1,77,000	2,14,000.
-do- Marava Schools.	..	7,220	13,000	14,400.
Supply of Books & Slates.	..	..	2,000	4,000.
Repairs to Buildings.	5,737	18,000	20,870	18,000.
Contribution to Panchayat.	3,045	2,900	3,810	3,800.
Advances Recoverable.	..	..	36,000	5,000.
Permanent advances.	..	..	19,000	..
Total - Ordinary.	6,75,780	10,51,530	9,88,520	11,72,640.
Expenditure - Capital.				
Land & Buildings.	5,986	..	16,830	27,000.
Furniture & Apparatus.	429	..	8,870	5,000.
Prevocational subjects.	..	..	2,500	1,000.
Books & Maps.				
Compulsory Education:-				
(i) Construction of temporary shed.	..	..	12,450	25,000.
(ii) Furniture & Equipment.	..	20,800	8,350	5,000.
(iii) Books & Slates.	..	..	..	..
(iv) Utensils.	..	..	6,000	..
Marava Schools - sheds.	..	..	1,000	3,000.
Furniture & Appratus.	..	..	1,400	1,000.
Total Capital.	6,415	20,800.	57,400	67,000.
Total Ordy.& Capital.	6,82,195	10,72,330	10,45,920	12,39,640.
Closing Balance.	47,894	- 18,631	24,000	310.
Grand Total including closing Balance.	7,30,089	10,53,699	10,69,920	12,39,950.

for Special Officer.

Tga.3.12.

Tinnevelly District Board.
Elementary Education Fund - Budget Estimate - 1947-48.

	No of schools having as the highest class.								
	Std. VIII.	Std. VII.	Std. VI.	Std. V.	Std. IV	Std. III	Std. II	Std. I.	Total.
No.of schools on the date of submission of Budget.	18.	4.	..	400.	6.	4.	2.	..	434.

No.of schools to be opened in the ensuing year.	10.
Total number of teachers employed in all the schools under the management of the local body on the date of submission of Budget scale of pay in force and the number of teachers in each scale.	Secondary Grade. 144 - 25-2/2--45. Ely.Higher " 1058.- 20-1/2-24-2/2-30. Ely.Lower " 99.- 15--1/2--20. Exempted teachers. 7. Prevocational Instructors. 13. Religious " 41. 1362.
No.of additional teachers proposed to be employed in: (1) the existing schools	Additional teachers are proposed to be employed in compulsory areas as and when recommendations are received from the Inspecting officers. Provision for additional teachers has been made as follows with reference to G.O.No.Ms.764-E., dated 9-4-46.

	S.G.	H.G.	Total.
On 1-4-46.	3.	40.	43.
1946-47.	14.	123.	137.
1947-48.	..	220.	220.
	17.	383.	400.

(2) Schools to be newly opened during the ensuing year and their scale of pay.	Additional schools are proposed to be opened in compulsory areas as and when recommendations are received from the Inspecting Officers.
If the pay of the existing teachers is proposed to be revised, the total number of teachers whose pay will be affected showing the present and the proposed scale of pay and extra provision made for the purpose.	Nil.

For Special Officer
District Board,Tinnevelly.

Tsc/3.12.

Tinnevelly District Board
Elementary Education Fund - Budget Estimate - 1947--48.

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Revised Budget - 1946--47.

Receipts: Credit has been taken under Education Tax for an amount of Rs.3,04,000/- which is estimated to be collected at the rate of 14 pies in the Rupee of land revenue as sanctioned in G.O.No.Ms. 1570 Edn., and P.H., dated 4-10-45 with effect from Fasli 1355. Besides the amount of Rs.10,0000/- taken credit as contribution under General funds, an additional amount of Rs.50,000/- has also been taken credit in view of the increased demand. Under Government grant under Section 37 of the Act Rs.77620/- is the amount actually sanctioned and adjusted. Under Government grant for compulsory Education Rs.50000/- is taken credit equal to the estimated expenditure including supply of books and slates. Likewise for Midday meals Rs.177000/- Under Marava Education Rs.7000/- is the half grant estimated to be drawn for salaries of teachers etc., in respect of the 10 Marava schools. Under Marava Education Midday meals Rs.13,000/- is the grant estimated to be drawn for feeding 600 poor pupils instead of 300 fixed by Government. Under Advance Recovered Rs.36000/- is the amount estimated to be adjusted against Advance Recoverable made to Chairmen of Midday meal committees and Headmasters. Under amount transferred to capital Rs.34,200/- is required over and above the Government grant of Rs.23,200/- to meet the capital expenditure of Rs.57,400/-

Rs.47,894/- has been refunded to Government as recoveries of subsidies for Dearness allowance - Rs.42,262/- and for Midday meals Rs.5623/- as per Government Memorandum No.42667-B-2-Edn., dated 26-8-46 and Government Memorandum No.36557-B-2-1-Edn., dated 25-7-46. Thus the entire opening balance has been depleted.

Under Capital for Marava schools Rs.2400/- is taken credit, Rs.1000/- for construction of shed for Board Marava school, Pattapillai pudur and Rs.1400/- for furniture and equipment.

Expenditure:

Increased provision under salaries of Masters is due to additional teachers and increments. Increase under clerks and servants is due to increased staff for Elementary Education work. Two additional Lower division clerks and two temporary clerks, (1) Upper division clerk and 1 lower division clerk and 1 lower division clerk for work connected with compulsory Education Midday meals and Marava

schools and the actual employment of a Superintendent. Under contribution to Provident Fund increase is due to confirmation of a number of acting teachers. Under Prevocational subjects Rs.3000/- is required for purchase of raw materials such as yarn and cotton for weaving and spinning, timber for carpentry and food for fowls. This is equally compensated by receipts by sale of manufactured articles. Increase under House rent is due to increased rent and rent for additional buildings for increased accommodation. Under compulsory Education Rs.48,000/- is provided as detailed below for estimated employment of 180 teachers against about 400 teachers calculated in G.O.No.Ms.764-Edn., dated 9-4-46 passing orders on the Budget estimate for 1946-47:-

Salaries of Masters.	Rs.24,890/-
Dearness allowance.	Rs.19,230/-
House rent.	Rs. 2,000/-
Contingencies.	Rs. 1,880/-
	Rs.48,000/-

Under Midday meals compulsory Education Rs.177000/- is provided for feeding 6094 pupils for a full year in respect of the 9 compulsory centres of 1945-46 and 2800/- pupils for a portion of the year in respect of the 18 compulsory centres of 1946-47.

Under Midday meals Marava school Rs.13,000/- is provided for feeding 600 poor pupils allowing margin for late commencement in certain schools. The number of pupils fixed by Government in G.O.,No. Ms.764 Edn., dated 9-4-46 is 300. But this number is meagre considering the number of schools and the strength. Hence the Government have been addressed to increase the number of pupils to be fed to 600 in this office letter No.D-8-5281/46 dated 18-6-46. Under Repairs to Buildings Rs.20,870/- is the amount required by the District Engineer.

Formerly Advance Recoverable were sanctioned to Chairmen of Midday meal committees for supply of midday meals; but they are being adjusted to Advance recovered and now only permanent advance are sanctioned for the purpose. Under Advance Recoverable Rs.36,000/- is for advances already made for Midday meal purposes and advances to Headmasters etc., for other purposes. Under Permanent Advance Rs.19000/- is for advances made and to be made for Midday meals in respect of the 9 old centres and the 18 new centres.

As explained in this office letter to Government No.D-1-11543/46 dated 31-10-46 in view of the repeated and drastic adverse remarks of the Inspecting Officers of the Educational Department reiterated by the Director of Public Instruction about inadequate accommodation and meagre equipment in many Board schools, it is imperatively necessary to provide additional temporary sheds and supply furniture to several schools at least in a small scale. Hence provision is made for an expenditure of Rs.57,400/- which includes Rs.20,800/- for compulsory area schools, Rs.2400/- for Marava schools and Rs.6000/- for supply of utensils for Midday meal centres as per G.O.No.506-Edn., dated 7-3-46.

On account of increase in the Education Tax receipts, the revised budget has closed with a balance of Rs.24,000/-

Budget Estimate - 1947--48.

R E C E I P T S:

Under Government grant for compulsory Education Rs.1,98,800/- including Rs.4000/- for Books and slates is taken credit for equal to the expenditure estimated. Likewise Rs.214000/- for Midday meals which is equal to the estimated expenditure. Under Marava Education Rs.8040/- is the half grant estimated to be drawn. Under Midday meals for Marava schools Rs.14,400/- is taken credit for equal to the estimated expenditure. Under contribution from General account Rs.195000/- is taken credit for so as to avoid a deficit of about Rs.95000/- which would otherwise arise. Under Advance recovered Rs.10000/- represents adjustments of outstanding advances made and to be made. Under - amount transferred to capital Rs.33000/- is provided against estimated capital expenditure of Rs.67000/-

Under Capital receipts Rs.30,000/- for compulsory Education Rs.4000/- for Marava Education are taken credit for, as Government grant to meet proposed equal expenditure under the items.

Expenditure:

Under salaries of Masters and Dearness allowance increase is due to additional teachers and increments provided for a year throughout. Under clerks and servants increase is due to provision for the existing staff for the year throughout. Under the contribution to Provident Fund increase is due to confirmation of acting

Compulsory Education Budget Estimate - 1947-48.

			Pay.	Dearness allowance
17 Secondary Grade Teachers.	17 x 25 x 12	=	5100.	
- do -	17 x 16 x 12	=		3264.
163 Higher Grade Teachers.	163 x 20 x 12	=	39120.	
220 - do -	163 x 16 x 12	=		31296.
- do -	220 x 20 x 12	=	52800.	
	220 x 16 x 12	=		42240.
			97020	76800.,
		or	97000.	

Contingencies.

400mx 1½ x 12 = 7200.
Conductresses.2 x 5 x12= 120.

7320 or

House rent (G.O. No.M.S.764 Edn. dated 9-4-46). 7400.

13600.

194800.

Midday Meals - Compulsory Education.

6094 + 2800 children for one year.
= 8894 x 220 x 0-1-9 = 2,14,000.

Midday meals - Marava Schools.

600 x 220 x 0-1-9 = 14,438 or 14,400

Marava Schools - half grant - Rs.8040.

20 teachers	20 x 20 + 5 x 12	=	6000
- do -	20 x 16 x 12	=	3840
Leave salary.			740
P.F. bonus.			720
Contingencies.			240
Travelling Allowance etc.			100.
10 Attenders.	10 x 12 x 12	= 1440.	
- do -	10 x 16 x 12	= 1920	3360
			15000 x ½
			7500
House rent 45 x 12			540
			8040

W G Jawahar
Asst
For Special Officer.

2/3/1946 Rw 5/3/46

Tga.3.12.

TINNEVELLY DISTRICT BOARD

Elementary Education Fund.
Revised Budget - 1946-47.

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	Salaries.	Dearness Allowance	House Rent.	Fixed Contingencies	Other Items
Higher Elementary Schools	40772	25796	1662	760	1156
Ambasamudram Taluk	21762	14654	1510	684	455
Koilpatti Taluk	31147	23636	2257	760	769
Sankarankoil Taluk	26434	18510	2166	956	597
Tenkasi Taluk	32714	21718	1552	924	570
Srivaikuntam Taluk	23889	15686	920	852	542
Tiruchendur Taluk	38145	25472	2368	1452	857
Nanguneri Taluk	30438	20524	1534	962	715
Tinnevelly Taluk	25172	16758	1332	648	484
Old Compulsory Area Schools	49323	28876	2450	440	296
New Compulsory Area Schools and Marava Schools	37142	25420	3149	622	569 550
Leave Salary	712	310			
Postage					2000
Total	357650	237360	20900	9060 9560	
				18620	

W G Jawahar
Asst
For Special Officer.

2/3/1946 Rw 5/3/46

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TINNEVELLY DISTRICT BOARD.

Elementary Education Fund.

Budget Estimate 1947-48.

	Salaries.	Dearness allowance.	House rent.	Fixed contingencies.	Other items.
Higher Elementary Schools.	43,240	27,400	1,770	500	300
Ambasamudram Taluk.	22,720	14,890	1,280	750	500
Koilpatti Taluk.	29,750	23,270	2,040	880	600
Sankarankoil Taluk.	27,300	18,850	2,110	1,110	800
Tenkasi Taluk.	33,040	21,980	1,430	950	600
Srivaikuntam Taluk.	24,600	15,430	800	840	600
Tiruchendur Taluk.	39,820	26,210	1,850	1,480	1,000
Manguneri Taluk.	30,960	20,440	1,470	1,050	700
Tinnevelly Taluk.	25,500	16,920	1,250	730	500
Old Comp. area schools	49,010	28,560	2,740	1,288	1,000
New Comp. area Schools and Marava Schools.	50,290	32,750	3,800	1,542	1,000
Leave allowance.	9,750	6,430			
Postage.					2,400
	3,85,980.	2,53,130	-20,540.	11,120	10,000
					21,120.

For Special Officer.

Tga.3.12.

Elementary Education Fund. Revised Budget 1946-47. Details for Capital Expenditure, Lands and Buildings. Non Compulsory Area Schools.

	Name of Work.	Actual allotment required for Expenditure during 1946-47
1.	Constructing an additional shed to Board Marava School, Pattapillaipudur, Nanguneri Taluk.	2425
2.	Constructing an additional building of thatched roofing to Board Boys School, Kadamboduvalvu, Nanguneri Taluk.	2100
3.	Constructing an additional thatched shed to Board Boys School, Virakeralampudur.	2800
4.	Providing partition wall in the South Chatram, Gangaikondan to provide for additional accommodation to Board Higher Elementary School, Gangaikondan.	610
5.	Dismantling existing building and constructing a thatched shed in Board Boys School, Punnayapuram, Tenkasi Taluk.	3300
6.	Constructing a mud compound wall with tiled coping in Board Boys School, Pillayarkulam, Tinnevelly Taluk	500
7.	Provision of mud compound wall and thatty partition to Board Sengunther School, Ambasamudram.	450
8.	Construction of a Type design latrine of 6 seat in Board Sengunther School, Ambasamudram	660
9.	Construction of a combined latrine and urinal for Board Muslim School, Puliangudi.	900
10.	Providing wooden partitions in Board Muslim School, Kadayanallur	420
11.	Constructing a compound wall to the Board Girls School, Tenkasi	660
12.	Purchase of 31 cents of land for use as garden and playground for Board Higher Elementary School Idaiseval.	2000
		16825 or 16830.
	Compulsory Education-Schools	
1.	Constructing additional temporary shed to Board Girls Higher Elementary School, Koilpatti	2750
2.	Constructing an additional accommodation to Board Higher Elementary School, Puliangudi	4400
3.	Constructing an additional accommodation to Board Higher Elementary School, Kalugumalai.	4200
4.	Constructing a thatched shed to Board Boys School, Munnirpallam.	1100
		12450

D 41246

For Special Officer,
District Board, Tinnevelly.

Establishment Schedule of the District Board, Tinnevelly, Elementary Educatio
Funds for the purpose of Budget for 1947-48.

Sl. No.	Name of post.	No.	Scale of Pay.	Pay for one month.	Pay for 12 months.	Dearness allowance.	Remarks.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.	Secondary Grade Teachers.	63.	25-2/2-45.	25	18,900	12,096	
		11	"	27	3,564	2,112	
		9	"	29	3,132	1,728	
		2	"	31	744	384	
		9	"	33	3,564	1,728	
		2	"	35	840	384	
		5	"	37	2,220	960	
		9	"	39	4,212	1,728	
		9	"	41	4,428	1,944	
		12	"	43	6,192	2,592	
		11	"	45	5,940	2,376	
		1	30-2/2-50. (old Scale).	38	456	192	
		1	"	40	480	216	
2.	Higher Grade Teachers.	305	20-1/2-24-2/2-30.	20	73,200	58,560	
		110	"	21	27,720	21,120	
		122	"	22	32,208	23,424	
		66	"	23	18,216	12,672	
		56	"	24	16,128	10,752	
		98	"	26	30,576	18,816	
		79	"	28	26,544	15,168	
		121	"	30	43,560	23,232	
		2	25-1/2-29-2/2-35. (Old scale).	28	672	384	
		10	"	29	3,480	1,920	
		36	"	31	13,392	6,912	
		33	"	33	13,068	6,336	
		20	"	35	8,400	3,840	
3.	Lower Grade Teachers.	7	15-1/2-20.	15	1,260.	1,344	
		1	"	17	204	192	
		5	"	19	1,140	960	
		64	"	20	15,360	12,288	

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3. Lower Grade Teachers (continued)		2	15-1/2-20.	21*	504	384	*Rs.1 & 2 Personal allowance.
		1	"	22*	264	192	
		2	20-1/2-25. (old Scale).	23	552	384	
		23	"	25	6,900	4,416	
		1	"	25½	306	192	
4. Prevocational Instructors		1		5	60	-	Part-time.
		2		6	144	-	"
		1		8	96	-	"
		4	(100 per annum)	8⅓	400	-	"
		4		20	960	768	
		2		21	504	384	
		1		30	360	192	
		1		42½	510	216	
5. Religious Instructors.		41		6	2,952	492	Part-time.
6. Peons.		1		6	72	192	
		9		7	756	1,728	
		1		7½	90	192	
		1		12	144	192	
7. Attenders.		10.	12 to 16.	12	1,440	1,920	
	Total.				3,96,814	2,58,204	
	Add Leave Salary included in the Budget.				9,750	6,430	
					4,06,564	2,64,634	
	Reduct Provision transferred to Compulsory Education.				20,584	11,504	
	Provision made in the Budget for Salaries of Masters & Dearness allowance.				3,85,980	2,53,130	
	Compulsory Education.						
1. Secondary Grade Teachers.		17.	25-2/2-45.	25	5,100	3,264	
2. Higher Grade Teachers.		283.	20-1/2-24 2/2-30.	20	91,920	73,536	
	Total.				97,020	76,800.	

D.Dis.
No.D-5-28152-46.

Tinnevelly Collector's Bungalow,
Dated 9th December 46.

From

R.M.Seshadri,Esq.,M.A.,I.C.S.,
Collector & Special Officer,
District Board,Tinnevelly.

ASST. SECRETARY TO GOVT. EDUCATION AND PUBLIC HEALTH DEPT. 13 DEC 1946 76894

To

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

Sir,

Subject:- Budget - Revised Budget - 1946-47 - Budget Estimate 1947-48 - capital expenditure.

In pursuance of this office letter No.D-1-11543-46 dated 31-10-46 requesting permission for incurring capital expenditure to the extent of Rs.50,000/- under the Elementary Education Fund in the current year, I have to state that the District Engineer applied for an allotment of Rs.48,385/- under capital in his Revised Budget for 1946 47 and out of it works to the extent of Rs.21,110/- have been eliminated and adding Rs.2000/- required for purchase of lands for Board Higher Elementary School, Idaiseval,Rs.29,280/- has been provided for building be ie Rs.12450/- for compulsory education and Rs.16380 for non-compulsory education. For furniture and equipment Rs.8350/- is provided for compulsory education and Rs.8870/- for non-compulsory educaion. Under Prevocational subjects Rs.2500/- and under Marava Education Rs.2400/- are provided. Then as per G.O.No.506 Edn dated 7-3-46 utensils for mid-day meal cnetres have to be purchased and supplied . Hence a lump sum provision of Rs.6000/- has been made for it. Thus the capital in the Revised Budget for 1946-47 has amounted to Rs.57400/- as shown below:-

Land & Building.	16830
Furniture & apparatus.	8870
Prevocational subjects.	2500
Compulsory education.	
Temporary sheds.	12450
Furniture & Euipment.	8350
Utensil.	6000
Marava Schools - Sheds.	1000
Do.Furniture & apparatus.	1400
	57400

For the above expenditure of Rs.57400/- Rs.20,800/- is taken credit for as Goverrment grant for compulsory education, Rs.2400/- as - Goverrment Grant for Marava Schools and Rs.34,200/- as transfer from ordinary,

For the Budget estimate for 1947-48, the District Engineer has asked for a lump sum allotment of Rs.52,000/- This amount has been apportioned as Rs.27,000/- for non-compulsory education and Rs.25000/- for compulsory education. The total capital expenditure comes to - Rs.67000/- as detailed below:-

	Land & Buildings.	27000
	Furniture & apparatus.	5000
	Prevocational subjects.	1000
	compulsory education	
	Temporary sheds.	25000
	Furniture & apparatus.	5000
Maravas Schools:..	Temporary sheds.	3000-
	Furniture & apparatus.	1000.
		67000/-

2/32

For the above expenditure of Rs.67000/- a sum of Rs.30000/- is taken credit for as Government grant for compulsory Education Rs.4000/- a Government grant for Marava Schools and Rs.33000/- as transfer from ordinary.

The above provision of capital expenditure in the Revised Budget and the Budget Estimate is based only on modest estimate and is barely necessary.

I therefore request that Government may be pleased to approve it.

Collector & Special Officer.

E+M Dept-(B2).

This may kindly be seen till the B.E for 1947-48 of the Ele. Edn. Fund under the Control of the D.B. Tinnevelly is received from the DPI

14.12.46.

DBE 16/12/46

14/12/46

Proceedings of the Special Officer, District Board, Tinnevelly Dated 3-3-47.

Resolution No.94.

Read the Inspection Notes of the Deputy Inspector of Municipal Councils and Local Boards, Trichinopoly dated 22-12-46 recommending to x enhance the Education cess from 14 pies to 20 pies in the rupee of Land Revenue in consideration of increased amount being transferred from the General account to Elementary Education account of the Tinnevelly District Board year after year and as compulsory Education is sought to be extended more and more in the district.

And Special Officer's note dated 17-2-47 recommending that the Education Cess may be increased to 20 pies in the Rupee of Land Revenue from 1-4-47 under Section 34(2) of the Elementary Education Act so that Elementary Education account may be made independant of the General Account and self sufficient so that there may be no necessity to transfer any amount from the General account.

Increased to pies 20 in the rupee of land revenue from Fasli 1357.

(True extract).

For Special Officer.

R.M. S[illegible],
Special Officer.

D.5. 8700/47.

Tinnevelly District Board Office,
Dated the 24th M a r c h. 1947.

From

R.M. Seshadri Esquire, I.C.S.,
Collector & Special Officer,
District Board, Tinnevelly.



To

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

S i r,

Sub: Education - elementary - improvement of finance enhancement of education tax.

The Deputy Inspector of Municipal Councils and Local Boards, Trichinopoly in his inspection notes dated 23-12.46 has suggested for serious consideration to increase the education cess of 14 pies in the Rupee of land revenue to 20 pies in view of the fact that increased amounts are being transferred from general Account to elementary education account and that compulsory education is sought to be extended more and more in the District.

2. The contribution from general funds which was kept at - Rs.70,000/- in 44-45 had to be increased to Rs.1,37,250/- in 45-46 Rs.1,50,000/- in the revised budget for 46-47 and Rs.1,95,000/- in the budget estimate for 47-48 to meet the increased expenditure under elementary education irrespective of the position in the - general account.

3. In order to make the elementary education account independ ng of general account and self supporting and self-sufficient, the matter was placed before the Board for increasing the education cess from 1-4-47. The District Board in its resolution No.94 -

D5. 8700/47

Tinnevelly Collector's Bungalow,
Dated 2nd July 1947

SECRETARY, EDN. AND P. H. DEPT.
7 JUL 1947
GOVERNMENT OF MADRAS

My Dear Subrahmanyam,

I invite your attention to my letter No. D5.8700/47 dated 24-3-47 to the Government, Education and Public Health Department Madras requesting the Government to approve of the District Board's proposal to enhance the levy of Education tax in the area of the Tinnevelly District from 14 pies to 20 pies in the rupee of land revenue with effect from Fasli 1357 and issue necessary instructions to the Collector to that effect. As Fasli 1356 is drawing to a close I request that the Government may be pleased to approve of the above proposal and issue necessary instructions to the Collector of Tinnevelly at an early date.

Yours sincerely,

Collector & Special Officer
District Board, Tinnevelly.

To

M.V.Subrahmanyam Esq; I.C.S;
Secretary to Government,
Education and Public Health Deapartment
Madras.

P.T.6.

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மதராஸ் மஹாணத்துவ இலாகா.

ஒப்புதல் கேட்டு எழுதியது.

1937-ம் வருஷத்திய மதராஸ் மாகாண ஜில்லாபோர்டுகள் சட்டத்தின் 41-வது பிரிவின்படி ஜில்லாபோர்டுகள் செய்துள்ள தீர்மானங்களை அனுமதிப்பது பற்றி 1938, 1939 & 1941-ம் வருஷங்களில் திருநெல்வேலி ஜில்லாபோர்டு செயலாளர் மதராஸ் மஹாணத்துவ இலாகாவுக்கு எழுதிய கடிதங்கள்.

1941

ஆர். ராமகிருஷ்ணய்யர், அரசாங்க ஸெக்ரடரி.

எண்கள் 1 தொடங்கி.

கடிதங்களின் பாரமுடிவு தேதி.

112	கோயம்புத்தூர் [ஸ்ரீபாரத செகண்டரி பள்ளிக்கூடம்]	1	ஜில்லாபோர்டுகள் [முதல் செகண்டரி பள்ளிக்கூடம்]
113	திருவல்லம் பள்ளிகள் [சுகாதாரமும் பள்ளிகளும்]	4	ஜில்லாபோர்டுகள் [கல்வித்தீர்வை விதிப்பு]
114	கோயமுத்தூர் ஜில்லாபோர்டு பள்ளிகள் [கோவைபோர்டுபள்ளிகள் பொதுவிஷயம்]	42	கோயம்புத்தூர் பள்ளிகள் [பொது]
		15	திருநெல்வேலி ஜில்லாபோர்டு [முதல் செகண்டரி பள்ளிக்கூடம்]
		34	மேலூர் செகண்டரி பள்ளிக்கூடம் [முதல் செகண்டரி பள்ளிக்கூடம்]
		31	முதலியார்பட்டி செகண்டரி பள்ளிக்கூடம் [முதல் செகண்டரி பள்ளிக்கூடம்]

எண்கள் I தொடங்கி, தனித்தனி செகண்டரி பள்ளிக்கூடம், தனித்தனி பள்ளிக்கூடம் — முதல் — பிரிவு.

எண்களுக்கு II தொடங்கி, தனித்தனி, தனித்தனி பள்ளிக்கூடம், தனித்தனி பள்ளிக்கூடம் — முதல் — பிரிவு.

கோயமுத்தூர் ஜில்லாபோர்டு செயலாளர் கோரியபடி மதராஸ் மஹாணத்துவ இலாகாவுக்கு அனுப்பப்பட்டது.

கோவை ஜில்லாபோர்டு செயலாளர் கோரியபடி மதராஸ் மஹாணத்துவ இலாகாவுக்கு அனுப்பப்பட்டது.

திருநெல்வேலி ஜில்லாபோர்டு செயலாளர் கோரியபடி மதராஸ் மஹாணத்துவ இலாகாவுக்கு அனுப்பப்பட்டது.

10-ஆம் பாரிடு

கல்வித்துறை — பொது — பிரிவு

கல்வி இலாகா.

~~Order No.~~ ~~dated~~

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

Subj:- Budget Estimate - 1947-48 - Ely. Edn. Fund - Dt.Board, Tinnevelly - Orders passed.

Read:- From the D.P.I., ~~Rep~~. 19 B3/46-47 dated 13-2-1947.

~~order~~ No. 1537 Educn. 15.7.47

The Govt. pass the following orders on the revised estimate for 1946-47 and budget estimate for 1947-48 of the Ely. Edn. Fund under the control of the Dt. Board, Tinnevelly.

2. Revised Estimate for 1946-47:-

The ~~credit~~ amount taken from the adjustment of the arrear toll compensation grant should be reduced from Rs. 68,370/- to Rs. 38,370/-.

3. Budget estimate for 1947-48:-

The Board should take steps to get adjusted to the elementary education fund a sum of Rs.23,690/- from ~~and~~ out of the arrear toll compensation grant sanctioned to ~~the Dt.~~ Board this year.

4. Compulsory Ely. Edn:- Under the scheme of compulsory ely. edn. introduced in 1945-46 and extended ~~xhisxxxxx~~ in 1946-47 about 12,170 children will be newly receiving instruction in schools in 1947-48. Besides this, about 3,210 children will be newly enrolled in these areas ~~next~~ year. The Govt. have decided to extend further the scheme of compulsory ely. education in selected villages in each district in 1947-48 so as to bring 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 Tinnevelly will be 4,000. Thus provision should be made in the budget for 1947-48 for the education of 12,170 children for a full year and for 7,210 children for ~~the~~ a portion of the year (~~7~~ months). The cost will be as follows:-

For 12,170 children at Rs.14 per pupil.	Rs.	1,70,380
" 7,210 children for ~~7~~ months.	"	~~75,700~~
" sheds. ..	"	25,000
" Equipment. ..	"	20,600
Total	Rs.	2,~~71,680~~

P.T.O.

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

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

6. The Govt. have passed orders regarding the revision of pay of teachers in the ely. schools under local bodies as from 1-1-47. The extra expre. on account of the introduction of revised scales of pay should be met by local bodies from their own funds. The Govt. propose not to sanction any subsidy from the Provl. funds for the purpose. So far as the Tinnevelly Dt. Board is concerned the extra expre. on account of the revision of scales of pay of teachers will be about 1.71 lakhs. With a view to enable the Dt. Board to meet at least a portion of the cost of revision, the Govt. consider that the rate of Edn. tax should be raised by 3 pies (from 14 to 17 pies).

7. Under sub-section (2) of section 35 of the Madras Ely. Education Act, 1920, the Govt., direct that the rate of Edn. tax levied in the area of the Dt. Bd. Tinnevelly, be raised from 14 to 17 pies in the rupee of land revenue (from 58⅓ to 70 5/7 % of land cess), with effect from Fasli 1357. The Special Officer is requested to place the matter before the Dt.Board and to forward to Govt. within a month from the date of receipt of this order a copy of the resolution of the Dt. Bd. resolving to levy Edn. tax at the enhanced rate of 17 pies. Credit may provisionally be taken for the addl. income of Rs. 47000 which the Dt.Board may derive from the enhancement of the tax for nine months in 1947-48.

8. The Special Officer is requested to work out the immediate extra cost involved in the revision of the scales of pay of teachers and to report the addl. expenditure on revision of salaries that will not be covered by the extra income from the enhancement of the rate of Edn. tax. He should submit through the D.P.I., proposals for meeting the net extra expenditure involved on the revision of scales of pay of teachers.

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

2. The sanctioned budget for 1947-48 will be as shown in the annexe.

To

The Spl.Officer,
Tinnevelly Dt.Bd.
(with extract)

The D.P.I., Madras.

The Exr. of L.F.Accts.

The L.A.Deptt.

ANNEXURE.

Receipts.		Charges. Ordinary. Rs.
Opening balance as revised:	Nil	
ORDINARY.		
1. Education tax.	351000	
2. Other receipts.	4900	
3. Government grant:		
(i) under section 37 of the Ele. Edn. Act.	74000	
(ii) under the proviso to section 37 of the Act.	163800 ~~158940~~	
(iii) Maintenance supply of midday meals to children	14400	
(iii) for the scheme of compulsory edn.	229260	
4. Contribution from the general funds.	195000	
5. Arrear toll compensation grant.	29690	
6. Arrears recovered ~~Misc.~~	10000	
Total Ordinary:	1033050	
CAPITAL.		
Govt. grant.	49680	
Arrears brought from 1946-47	33000	
Total Capital:	82680	
Total Ordy. & Capital:	1115650	
Grand total including opening balance:	1115650	
		Ordinary.
1. **Staff:**		
(1) Salaries and allowances.		860190
(a) Masters.		~~855170~~ 870170 ⊛
(b) Clerks and servants.		10960
(2) Contribution to provident Fund.		19360
(3) Travelling allowance.		1550
(4) Gratuity		500
2. **Contingencies and equipment:-**		
(1) Contingencies.		
(a) House rent.		36920 #
(b) Other items.		29120 @
(2) Supply of midday meals to school children.		3500
4. Repairs to buildings.		18060
5. Contribution to Panchayat		3800
6. Arrears recoverable		5000
Total ordinary:		989100
CAPITAL.		
1. Land & buildings (1) Compound wall		25000
(2) Masonry tank		3000
(3) Office room		27000
2. Equipment for schools (1) (in the areas to be selected for compulsory education in 1947-48).		20680
(2) Masonry tank		1000
(3) Office room		6000
Total Capital:		82680
Total Ordy. and Capital:		1071700
Closing balance:		⊛ 43950

⊛ includes a sum of Rs. 4680 for salary & allowances of teachers in schools in compulsory areas

includes a sum of Rs. 16180 for rent charges for schools in compulsory areas

@ includes a sum of Rs. 8200 for contingent charges for schools in compulsory areas

B2 + 46 25

D5. 87oo/47

SECRETARIAT, EDN. AND P. H. DEPT.
19 AUG 1947
GOVERNMENT OF MADRAS

Tinnevelly Collector's Bungalow,
Dated 11th August 1947.

M25 + 39 (A)

My dear Subramanian,

6624

I invite your attention to my D.O letter No.D5.87oo/47 dated 2-7-47 on my letter No.D5.87oo/47 dated 24-3-47 requesting the Government to approve of the District Board's proposal to enhance the levy of education tax in the area of the Tinnevelly district from 14 pies to 2o pies in the rupee of land revenue with effect from Fasli 1357 and issue necessary instructions to the Collector to that effect. No reply has been received from Government till now.

I therefore request that the Government may be pleased to approve of the above proposal and issue necessary instructions to the Collector Tinnevelly at an early date.

Yours sincerely,

for A. Ghulam Mohamed
Sahib Bahadur

To

M.V.Subramanian Esq; I.C.S;
Secretary to Government, Education and Public Health Dept;
Madras

47

Edn. & P.H.Dept.

D.O. 6672) B2/47-1 dated. 24.8.47.

Dear Sahib Bahadur,

Sub: Enhancement in the levy of education tax in the area of Tinnevelly District.
Ref: D.O.letter from Mr.Sashadri Collector and Special Officer, Tinnevelly Dt.Bd.No.D5. 8700/47 dated 11.8.47.

I am to invite your attention to paras 6 to 8 of G.O.No.1537 Edn. dated 15.7.47 in which the Govt. ordered an increase in the rate of education tax up to 17 pies. I am to request you to forward a copy of the resolution of the Dt.Board on the enhancement of the tax up to 17 pies and to send proposals for meeting the extra cost of revision of salaries as required in para 8 of the G.O. The question whether the rate of education tax will have to be raised beyond

17 pies

17 pies will be considered on receipt of the proposals.

Yours sincerely,

To

K.Ghulam Mohammed
Sahib Bahadur,
Collector and
Special Officer,
Dt.Board, Tinnevelly.

No.D.5.20642/47. Tinnevelly District Board Office.
Dated the 10th September 1947.

From

K. Ghulam Mahmood Sahib Bahadur, B.A.,
Collector & Special Officer,
District Board, Tinnevelly.

To

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

Through

The Director of Public Instruction,
MADRAS.

DIRECTOR OF PUBLIC INSTRUCTION
Rop 19 B3/46
18 SEP 1947
MADRAS

Sir,

Sub:- Education - Elementary - Tinnevelly District Board - Revision of the scales of pay of Teachers.

Ref:- G.O. No.M.S. 1537, Edn. dated 15--7--47.

With reference to para 8 of the G.O. quoted above, I have to state that the immediate extra cost involved in 1947-48 in the revision of the scales of teachers comes to Rs.1,46,490. This amount is proposed to be met as follows:-

1. From the extra income from enhanced rate of Education tax at 17 pies in the Rupee of land revenue from Fasli 1357 as has been taken credit in the budget approved by Government in their order under reference.	Rs.47,000/-
2. From the actual opening balance on 1-4-47 (The actual opening balance as per account for 1946-47 is Rs.1,15,430).	Rs.99,490/-
Total.	Rs.1,46,490/-

2. The subject of enhancing the Education tax to 17 pies in the Rupee of Land Revenue from Fasli 1357 will be considered at the next meeting of the Board and a copy of its resolution will be forwarded to Government as soon as it is passed.

For Special Officer.

T.G.A. 11.9.

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS
Rop.No.19 B3/46-47, dated 16-9-47.

Sub:- Elementary Education - District Board, Tinnevelly - Revision of scales of pay of teachers.

Ref:- Letter from the Special Officer, District Board, Tinnevelly No.D.5.20642/47, dated 10-9-47.

SUBMITTED to the Secretary to Government Education and Public Health Department with reference to para 8 of G.O.No. Ms.1537 Edn., dated 15-7-47.

74628

V. Natarajan

for Director of Public Instruction

To

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

m.k.17/9.

No. D.5-8700/47. Tinnevelly District Board Office.
Enc:- ONE. Dated the 27th. September, 1947

From

K. Ghulam Mahmood Sahib Bahadur, B.A.,
Collector and Special Officer,
District Board, Tinnevelly.

To

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

Sir,

Sub:- Education--Elementary--Tinnevelly District Board-
Enhancement of Education Tax--From 14 pies to 17 pies.

Ref:- G.O.No.Ms.1537, Education, dated 15-7-47 and this office letter No.D.5-20642/47 dated 10-9-47.

In continuation of my letter No.D.5-20642/47 dated 10-9-47, I enclose herewith a copy of Resolution No.144, dated 26-9-47 of the District Board for enhancing the Education Tax to 17 pies in the rupee of land revenue from Fasli 1357. I request early orders of Government.

For Special Officer.

Copy to the Collector of Tinnevelly with a copy of District Board Resolution.

LD/27-9.

வரிசை நம்பர்	பெயர்	யோக்கியதை
	நீக்கல்	
	ஆலங்குளம்	
8	ஊய்க்காட்டக் குடும்பர் [சேர்வகாரக் குடும்பர்]	
9	கண்மணியக் குடும்பர் [சங்கரக் குடும்பர்]	
51	போத்தி (s) [சங்காலிங்க வள்ளுவர்]	
	பாப்பாங்குளம்	
6	கருப்பி (s) [மாசானம் சாம்பான்]	

சேர்மாதேவி
15—12—41

ஆர். ராஜகோபால முதலியார்,
ரெஜிஸ்ட்ரேஷன் ஆபீஸர்

Proceedings of the Special Officer, District Board, Tinnevelly dated 26--9--1947.

Resolution No. 144.

Read again District Board Resolution No.94, dated 3-3-47 resolving to increase the Education cess to 20 pies in the rupee of land revenue from Fasli 1357. Also G.O.No.Ms.1537, Education dated 15-7-47 directing under sub section (2) of Section 35 of the Madras Elementary Education Act, 1920 that the rate of Education Tax levied in the area of the District Board ~~to~~ be raised from 14 to 17 pies in the rupee of land revenue (from 58 1/3 to 70 5/6 % of land cess) with effect from Fasli 1357.

(D.5-8700/47)

In modification of District Board Resolution 94 dated 3-3-47 the tax is enhanced to 17 pies in the rupee of land revenue from Fasli 1357.

K. GHULAM MAHMOOD,
Special Officer.

(True Extract)

LD/27-9.

For Special Officer,
District Board, Tinnevelly.

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

SUBJECT: District Board — Tinnevelly - Levy of Education Tax at enhanced rate.

REFERENCE: From the Spl. Officer. Dt. Bd., Tinnevelly & No. D5. 8100/47 dated 27.9.47. No. D5. 20642/47 dated 10.9.47.

MEMORANDUM NO. 66721 32/47-1 EDN. DT. 14.10.47

A copy of para 7 of G.O.No. 1527 Edn. dated 15.7.47 and a copy of the resolution of the District Board, Tinnevelly submitted with the letter of the Spl. Officer dated 27.9.47 read above, are forwarded to the Collector of Tinnevelly and he is requested to arrange for the collection of education tax at the enhanced rate of 17 pies in the rupee of land revenue (70⅝ per cent of Land Cess) with effect from Fasli 1357 and for the adjustment of the additional income due for nine months in 1947-1948 to the credit of the District Board in the usual manner, before the close of the financial year.

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

2) The attention of the Spl. Officer is invited to G.O.No 2035 Edn. dated 19.9.47 regarding the grant of advance increments to teachers and he is informed that any portion of the additional expenditure on this account which cannot be m

from the surplus ~~from the~~ E.E. fund ~~account~~ should be met by the adjustment of the contribution from the general funds to the E.E. fund.

9/10/47

No. G.1.20995/49.
Enc:- One D.B.R.
From

Tirunelveli ~~District~~ Board Office,
Dated the 2nd August 1949.

K. Ghulam Mahmood Sahib Bahadur, B.A.,
Collector and Special Officer,
District Board, Tirunelveli.

To

The Secretary to Government of Madras,
Education and Public Health Department,
M A D R A S.

Sir,

DISTRICT SECRETARY TO COLLECTOR
8 AUG 1949
EDUCATION AND PUBLIC HEALTH DEPARTMENT

Sub:- Education - Elementary - Tirunelveli District Board - Excess Expenditure - Over revised budget allotment for 1947-48 - Sanction - Requested.

60312

There has been an excess expenditure over the revised budget allotment for the year 1947-48 as detailed below and the District Board in its resolution No.85 dated 29-7-49 (copy enclosed) has sanctioned the excess expenditure to be met from savings under Prevocational subjects (i.e.,) Rs.3,244/-.

Head. Ordinary.	Revised Budget allotment for 47-48.	Actuals for 1947-48.	Excess.
1. Provident Fund.	Rs.20,000/-.	Rs.22,121/-.	Rs.2,121/-.
2. Contribution to General Fund account for clerks.	Rs.15,600/-.	Rs.16,235/-.	Rs. 635/-.
			Rs.2,756/-.

P.T.O.

I request that Government may be pleased to accord their sanction for the expenditure incurred in excess over the Revised Budget allotment during 1947-48.

For Special Officer.

K.M.S. 4.8.

Proceedings of the Special Officer, District Board, Tirunelveli Dated 29-7-49.

Reasolution No.85.

Read Special Officer's Note dated 25-7-49 requiring Board's sanction for the expenditure noted below incurred over the Revised Budget allotment for 1947-48 under Elementary Education funds, the excess having been met from savings in other items.

Head (Ordinary).	Revised Budget allotment for 1947-48.	Actuals for 1947-48.
1. Provident Fund.	Rs. 20,000/-	Rs.22,121/-
2. Contribution to General Fund account for clerks.	Rs. 15,600/-	Rs.16,235/-

(G-1-20995/49).

SANCTIONED.

Tsc/29.7. For Special Officer.

(True extract).

K. GHULAM MAHMOOD,
Special Officer.

E&P.H. dept (B3)

Memo No. 60313 B2/49-1 Edn. dated 10.8.49.

Sub:- Ele. Edn - Dt. Bd, Tirunelveli - Excess expenditure over revised budget allotment for 1948-49

Ref:- From the S.O., Dt. Bd, Tirunelveli No. 41-20995/49 dated 2.8.49.

The S.O., Dt. Bd, Tirunelveli is requested to forward a copy of the audited statement of receipts and charges in the Ele. Edn account for the year 1948-49.

To

The Spl. Officer
Dt. Bd.
Tirunelveli.

3/10.8.49.

No. G-1-20995/49. Tirunelveli District Board Office,
Enc:- One Statement. Dated the 29th August 1949.

From

K. Ghulam Mahmood Sahib Bahadur,B.A.,
Collector and Special Officer,
District Board,Tirunelveli.

To

The Secretary to Government of Madras,
Education and Public Health Department,
M A D R A S.

Sir,

16980
2 - SEP 1949

Sub:- Education - Elementary - Tirunelveli District Board - Excess expenditure over the Budget allotment for 1947-48.

Ref:- Government Memorandum No.60312-B-2/49-1 Edn., and P.H., dated 10--8--49.

A copy of the audited statement of receipts and charges of the Elementary Education fund account for 1947--48 is enclosed herein.

For Special Officer.

Tsc/29.8.

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Elementary Education Account.

Receipts - Ordinary.

	Rs.	Rs.
Opening Balance.	1,15,434-13--8.	
1. Education Tax.	3,01,391-14--0.	3,51,000/-.
Gross collections.		
Deduct collection charges.		
Net.		
2. Fines and penalties under the Elementary Education Act.		
3. Income from investments etc.		
4. School fees. Endowments.	241--2--0.	
5. Contributions from Thirukurungudi chatram.	1,200--0--0.	
Prevocational subjects.	254--1--1.	
6. Other receipts.	1,627--8-11.	4,900/-.
7. Government grant for the introduction of prevocational training in Higher Elementary Schools.	450--0--0.	
(i) Under section 37 of the Elementary Education Act.	80,160--6--0.	74,000/-.
(ii) Under proviso to section 37 of the Elementary Education Act.	1,63,801--0--0.	1,63,800/-.
(iii) Supply of Midday Meals to Marava chidren. ~~xxxxxxxxxx xxxxxxxxxx~~	6,788--0--0.	14,400/-.
(iv) Compulsory Education.	59,417--0--0.	2,29,260/-.
8. Contribution from the General Fund.	1,95,000--0--0.	1,95,000/-.
(a) For payment of temporary allowance of Rs.4/-.Sales Tax.	0--6--7.	..
(b) For General purposes. Arrear toll Compensation.	— 6,310--0--0.	23,690/-.
9. do. additional.		
10. Advances recovered.	3,100-14--2.	10,000/-.
Permanent Advance.	15,287--3--0.	..
Deduct refunds.	— 33,074--1--0.	33,000/-.
Deduct amount transferred to capital.		
Total.	7,89,335--6--9.	10,33,050/-.

Add amount relating to endowments shown under H. Endowments account. (For details vide Subsidiary Account).

Grand Total.

P.T.O.

69

C A P I T A L.

	Rs.	Rs.
1. Government grants.		49,600/-.
2. Contributions.		
3. Loans.		
4. Contributions from General account-Ordinary.		
5. Investments realized.		
6. Add amount transferred from ordinary.	33,074--1--0.	33,000/-.
Total.	33,074--1--0.	82,600/-.
Add amount relating to endowments shown under H.Endowments accounts. (For details, vide Subsidiary account).		
Grand Total.		
Total receipts - Ordinary & Capital.	8,22,409--7--9.	11,15,650/-.
Grant total, including opening balance.	9,37,844--5--5.	11,15,650/-.

EXPENDITURE - ORDINARY.

District Board Educational Officer.	2,758-10--0.	
Dearness Allowance.	105-13--0.	
War Allowance.	420--7--0.	
Travelling Allowance.	334--7--0.	
Salaries and allowances-		
Masters.	5,34,064--9--0.	
Dearness Allowance.	3,02,812--3--0.	8,60,190/-.
House Rent Allowance.		
Contribution to Provident Fund.	22,121--0--0.	19,360/-.
Travelling allowance.	918-12--0.	1,550/-.
Gratuity.	291--8--0.	500/-.
Prevocational subjects.	1,788-14--0.	..
Contribution to General Fund for clerks etc.	16,235--0--0.	10,960/-.
2. Contingencies and equipment -		
Congingencies -		
House Rent.	23,143--5--0.	36,920/-.
Other items.	27,186-12--2.	29,320/-.
Marava Feeding.	*8,552--6--0.	
Compulsory Feeding.	19,959-10--9.**	
Equipment -		
Furniture and apparatus.—	77--6--0.	3,500/-.
Library books & maps. Compulsory Centres.	998--5--0.**	
3. Prizes and scholarships.		
4. Repairs to buildings.		
5. Contribution to Panchayats.		
6. Investment made.	7,377-14--6.	18,000/-.
7. Advances recoverable.		
Permanent advance.	8,557-15--0.	5,000/-.
	150--0--0.	
Total.	9,81,792-13--5.	9,89,100/-.
Add amount relating to endowments shown under H. Endowments account (For details, vide subsidiary account).		
Grant total.		

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C A P I T A L.

	Rs.	Rs.
1. Land buildings.		
Compulsory areas.	27,326--15--0.	25,000/-.
Marava schools.		3,000/-.
Other schools.		27,000/-.
2. Equipment -		
(1) Furniture and apparatus.	3,835--6---0.	20,600/-.
Compulsory Education Buildings.		1,000/-.
(2) Library books and maps.	** 155-12---0.	
(3) Prevocational subjects.	1,756--0---0.	
(4) Other items.		
Total.	33,074--1---0.	82,600/-.
Add Amount relating to endowments shown under H.Endowments account (for details, vide subsidiary account).		
Grant total.	33,074--1---0.	82,600/-.
Total ordinary and capital.	10,14,866-14---5.	10,71,700/-.
Closing Balance.	— 77,022--9---0.	43,950/-.
Grant total including closing balance.	9,37,844--5---5.	11,15,650/-.

* For Marava Feeding Rs.8552/- was given as Government grant on 26-8-48 (G.O.No.Mis.1819.Edn./ 28-7-48).

** Rs.16060/- for midday meals and Rs.1154/- for books and slates were given as Government Grant in G.O.No.2366.Edn. dated 4-11-47 & 618 Edn. dated 23-3-48.

29.8.48

For Special Officer,
District Board, Tirunelveli.

K.M.S. 29.8.

72

3892

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

Memorandum No. 60312 63/49-2 Edn., dated 10.9.49

Sub:- Education - Elementary - Tirunelveli District Board - Excess expenditure over the Budget allotment for 1947-48.

Ref:- From the S.O., Dt. Bd., Tirunelveli, No.Gl.20995/49, dated 29th August 1949

The S.O., Dt. Bd., Tirunelveli is informed, that the sanction of Govt. is not necessary, as the total expenditure has not exceeded the sanctioned budget allotment. The sanction of the D.P.I. should, however, be obtained ~~for~~ the reappropriation of funds from one main head to the another ~~under~~ ~~receipts~~ with reference to the expenditure incurred during 1947-48 from out of the Ele. Edn. Fund. The orders of the D.P.I. should also be necessary to the transfer of funds from one sub-head of appropriation to another sub-head under the main head.

To
The S.O., Dt. Bd., Tirunelveli.
The D.P.I.
The Exr. of L.F.Accts.

73

Education and Public Health Department.

(B.2.)

From the D.P.I. No. 19 B3/46.47 d 13.2.47

Budget Estimate--1947-48--Elementary Education Fund --District Board. Tirunelveli.

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

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

	R.E. 1946-47	B.E. 1947-48.
Compulsory Education	1,68,000	2,28,300
Midday Meals.	1,18,000	2,14,000

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

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

	Budget Sanctioned by Government.	R.E. 1946-47	B.E. 1947-48.
Opening balance	Nil	47,890	30,000
Receipts	6,97,917	7,74,230	7,73,150
Charges: Ordy.	7,16,550	7,51,520	7,79,840
Capital	-	30,600	37,000
Closing balance.	-18631	10,000	6310

4. R.E. for 1946-47: (1) Receipts The R.E. records an increase in receipts of Rs 76000/- This is due to the following adjustments: —

(1) An addl. contribution from the Gl. Funds of Rs 50000/-

(2) Recovery of advances amounting to Rs 36000/-

(3) Addl. income from Education Tax. of Rs 29000/-

(4) A slight increase in Govt. subsidy of Rs 8000/-

(5) Refund of a sum of Rs 48000/-

(2) Charges: Ordinary: The slight increase in charges of Rs 46000/- is mainly due to the payment of advances of

of Rs ~~55000~~ 36000/-. (which will be recoverable next year)

3) Capital The Board proposes to incur an expenditure of Rs 30600/- on Ely. Schools in Non-Compulsory areas. An expenditure of Rs 26800/- is to be incurred on schools situated in compulsory areas. The necessity for the capital expenditure has been explained by the Special Officer in his letter on page ~~Para~~ c.f. In view of the remarks of the D.P.I. in paras 5 and 7 of his endorsements, the expenditure may be allowed.

5 B.E. for 1947-48: (1) Receipts: No remarks seem called for.

(2) Charges: Ordinary: Provision has been made in the Budget for the employment of ~~an~~ addl. teachers and for the grant of increments to teachers that will accrue during 1947-48.

(3) CAPITAL The expenditure proposed (Rs 37000/-) may be allowed in view of the remarks of the D.P.I. in his endorsement.

6 The Government have recently decided that revised scales of pay should be sanctioned to teachers of elementary schools under local bodies. The intention is that means should be devised for providing the necessary funds for the extra cost on account of the revision of pay in the first instance. Advances will be provided from Provincial funds and recovered from the local ~~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 1.35 lakhs as worked out below: —

	No. of teachers.	Existing scale of pay	Revised scale of pay	Extra cost
Lower Secondary Grade	147	Rs 15-20	Rs 20-30	Rs 13230
Higher Elementary Grade	1067	20-30	25-40	95490
Teachers	144	25-40	30-50	23920
				132640

Rs 1.35 lakhs Of this a sum of about Rs 36,000 will be the cost of revision of salaries of teachers employed under the scheme of compulsory education. It is presumed that this cost should be met from a subsidy from Provincial funds in as much as the Government have undertaken to meet the entire cost under the scheme. Excluding this, ~~not~~ liability to the Dt. Board will be Rs 1.35 lakhs. This is the ultimate liability and the immediate liability is not known. The question for consideration is whether the rate of Education ~~al~~ tax should be raised to meet a portion of the cost of revision of salaries. The present rate is 14 pies and this is the conventional maximum for the Dt. Bd. The normal expenditure of salaries is Rs 6.40 lakhs, and the extra cost of revision ~~will come to~~ works out to Rs 1.35 lakhs. The Secretary has recorded

recorded the view that rate of Education tax may be raised in the ratio which the additional expenditure on account of revision of salaries bears to the present commitment. On this basis the rate of education tax may be raised from 14 pies to 17 pies (i.e by 3 ps.) The additional income will be Rs 63,000 and will cover ~~meet~~ only a ~~small~~ portion of the cost of revision. For orders whether the enhancements of tax may be ordered as indicated above.

7 COMPULSORY ELEMENTARY EDUCATION:

(a) Revised Estimates for 1946-47: The Board has provided for an expenditure of Rs 68,800 for the introduction of compulsory education and taken credit for a subsidy from the Provincial funds. In G.O.No. 1511 Edn. dated 1-8-46 a sum of Rs ~~1,50,0~~ has been sanctioned for the working of the schemes of compulsory education in areas of 1945-46. A subsidy of Rs 7400 has been paid towards the cost of the scheme introduced this year. The actual ~~will become payable if the Board claims a subsidy on this account before the end of this year.~~ due will be determined after the expenditure has been incurred. For the present the estimate may be allowed.

(b) Budget Estimate for 1947-48: Under the scheme of compulsory education introduced in 1945-46 and extended this year about 12,170 children will be receiving instruction in schools in 1947-48. Besides, this, about 7210 children will be newly enrolled in these areas next year. The Government propose to extend further the scheme of compulsory education in selected villages in each district in 1947-48 so as to bring to schools 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 Taminad will be 4000. Thus provision should be made in the budget for 1947-48 for the education of 12170 children for a full year and for 7210 children for ~~the~~ a portion of the year (8 months). The cost will be as follows: —

For 12170 Children at	Rs 14 per pupil	Rs 170380
for 7210 children (for nine months)		Rs 75700
Equipment		Rs 25000
		Rs 20600
Total		2,91,680

The estimate may be revised as indicated above.

8 Supply of midday meals: Credit has been taken for a subsidy of Rs 1,50,000 in the R.E. towards the cost of supply of midday meals to school children this year. A subsidy of Rs 1,52,120 has been sanctioned 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 District Board next year. In any case the figures in the R.E. is liable to revision with reference to the expenditure incurred & not subsidy actually paid.

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

9. The file may be sent to L.A. and Finance for remarks.

11.3.47. (17.3.47) 18/3/47

L. A. Dept

~~The~~ increased Contribution to E.C. Acct from genl funds in the R.C for 1946-47 viz Rs 1,50,000 has been agreed to while passing orders on the board's general budget. No further remarks seem called for. The file may be passed on to Fin. dept

The contributions shown in the Edl. Estn. Budget and those provided for in the general Budget are the same viz. Rs. 1,50,000 for 1946-47 and Rs. 1,95,000 for 1947-48. ~~The file may be passed on to Finance Dept.~~

24.3.47.

S.S.S. 25.2.47

No grant is necessary to the D.B. either in the current year or the next.

In ~~the R.E. for~~ 1946-47, a sum Rs 68,370 is proposed to be adjusted from the a.c.c. of the E.C. acct. With that adjustment, the R.E. for 1946-47 is

Edn. & P.H. no 17249/B2-1
20.3.47

L. A. no 9949-1 Bud II
26.3.47.

ASST. SECRETARY TO GOVERNMENT 26 MAR 1947 FINANCE DEPARTMENT

19066 Edn.

Fin. a. o. 19066 Edn. A-1, 28/3.

ASST. SECRETARY TO GOVERNMENT 29 MAR 1947 EDUCATION AND PUBLIC HEALTH DEPT

LOCAL ADMINISTRATION DEPT. 09979 20 MAR 47

AW 21/3

SP 26/3

17209

Plants

B2 EA A1 5.

expected to close with a balance of Rs 30,000. The a.c. can be adjusted only to the extent necessary to avoid a deficit in the account. The adjustment from the a.c. of 1946-7 may therefore be limited to Rs 38,370. The R.E for 1947-8 will then close with a deficit of Rs 23,690. The Bd may be permitted to adjust an equal amount to the E.E acct from the a.c. for 1947-8 and avoid the deficit.

Very
25.3.47)

26.3.47

Finance.

7 im. (Cap. II)

(Please see the notes on pp. 1 – 5 above.)

Our regard to the proposals at A & B on pp. 2 & 3 above, E. & P. H. may be requested to follow the procedure suggested by this dept. in similar cases

27-3-47 28.3.47 E & P.H.

E & P.H. Dept (B2).

The points raised at A & B on pp 2-3 ante are separately under consideration. This file may be retained till a decision is reached on those points.

1.4.47. (1.4.47) 3/4/47

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 up to the conventional maximum, and

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

(1) above:- It has been decided in circulation that the rate of Education Tax may be raised in proportion to the additional expenditure on revision of salaries. So far as the District Board, Tinnevelly, is concerned, the conventional maximum up to which the tax may be raised ~~will be~~ is 17 pies. In the notes on pages 2-3 ante the view has been recorded that it will be sufficient if the tax is raised ~~to~~ or frozen up to this rate. On receipt of the report called for in para 8 of the draft below, the need for further enhancement may be considered.

The S/C. Office has proposed the enhancement of the rate to 20 pies. There is now no need to increase the rate beyond 17 pies the conventional maximum.

(2) above:- The question whether a subsidy will be paid from the Provincial Funds towards the cost of revision of salaries of teachers employed under the scheme of Compulsory Elementary Education is to be referred to the Standing Finance Committee. So far as the District Board, Tinnevelly, is concerned the extra cost will have to be met from the Ele. Edn. Fund till the question of subsidy is settled. If the Govt. decide not to sanction a subsidy, the question of further enhancement of the rate of Education tax for meeting this additional expenditure may also have to be considered. This will form part of the examination proposed to be undertaken on receipt of the report called for in para 8 of the draft below.

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

LOCAL ADMINISTRATION DEPT. 23724 8 JUL 1947 SECRETARIAT, MADRAS

26/6/47 2/7.47 DM 7/7/47 S BTW LA. Fin.

Edn & H. Ms-17249-B/47-4

8-747

B/ Edn & H 42 ?

[Previous note of this Dept at pp 4-5 ante] The further notes of Edn & H at p 6 ante and the draft ord below may be perused and the file passed on to Fin. ms

Edn 9.7.47 9.7.47

Edn 10.7.47 Finance 9.7.47

Edn & H.

L.Ano. 23724-1C 10/7/47.

ASST. SECRETARY TO GOVERNMENT 57669 11 JUN 1947 EDUCATION AND PUBLIC HEALTH DEPT.

41191 10 JUL 1947 FINANCE DEPARTMENT

15 JUL 1947 GOVERNMENT OF MADRAS

The file may be circulated to H.O.Ds (Edn) w.r.t 'B' at p 6 ante

DM 11/7/47 S Ms 11/7/47

Finance no. D 41191-Exp/A, 10.7.47

O.M.O 11/7

TSA 13.7.47

C. No. 66721/47.

9 / A3

E & P/H. (B2)

Sub:- Introduction of revised scales of pay.

Letter from the Spl. officer Dt. Bd., Tinnevelly, No. D5. 20642/47 dated 10.9.47
Endt. from Dt. J, R.O.C. No. 19 B-3-46-47, dt. 16-9-47.

In passing orders on the Dt. Bd. Ele. Edn. Fund Budget of the Dt. Bd., Tinnevelly, 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 Spl. officer has been asked to submit

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

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

(1) above.

* The Spl. Officer has promised to send the resolution and it may be awaited.

(2) above.

From the Spl. officer's letter it is seen that the extra cost of revision of salaries in 47-48 is Rs. 1,46,490. This does not presently include the cost of advance increments. The Spl. Officer has separately reported that cost on this account will be Rs. 2,000. The govt. have ordered that advance increments should be given to 4 Dt. Bds. Tinnevelly is one of them. The total cost of revision of salaries in 1947-48 is Rs. 1:67 lakhs.

2. The question for consideration is how the extra cost should be met. The budget of E. E. fund for 47-48 as sanctioned by govt. opens with a nil balance and closes with a surplus of Rs. 43,950. From the Spl. officer's letter, it is observed that the actual closing balance on 31.3.47 Rs. 1,15,430 (The surplus at the end of 47-48

will be Rs. 159380. This will cover a major portion of the cost of revision and there may be a deficit of Rs. 8000.

The L.A. deptt. may be consulted whether an additional contribution cannot be made to the E.E. fund from the general funds towards the deficit.

3. In 48-49, and in future years there may be a recurring deficit on account of revision of salaries. The question whether the rate of edn. tax should be raised for meeting the deficit may be considered in connection with the budget for 48-49.

L.A may see for remarks. [No further enhancement necessary this year]

B/22.9.47 26.7.47 27-9-47 S 27/9/47 L.A.

L.A Deptt

Chee.

Pl see the note of E&P. W above

Para 2 of note in the B.E. of Tinnevelly P Bd for 1947-48 is expected to close with a large balance. This Bd has been permitted to give effect to the revised scales of pay to staff from 1.5.47 from general funds.

Out of the arrear toll compensation of Rs 293,616 sanctioned in 1947-48 a sum of Rs 23,690 has been permitted to be utilised to cover the deficit in the E.E. Fund for 47-48. There is a balance of Rs 2,69,926. Left unutilised in the arrear toll compensation.

The deficit of Rs 8,000 may be met either from an increased contribution or from the balance of arrear toll compensation.

With these remarks the file may be returned to E&PH

U.O. No. 6672/32/49-1
29.9.47.

LOCAL ADMINISTRATION DEPT. SECRETARIAT 36246 29 SEP 1947

ASST. SECRETARY TO GOVERNMENT EDUCATION AND PUBLIC HEALTH DEPT. 7562 7 OCT 1947

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E&P.H.

The L.A. deptt. have noted that an additional contribution can be made from the general funds. A draft memo is subd. The Spl. Officer has forwarded a copy of the resolution of the Dt. Bd. regarding the enhancement in the rate of education tax. Instructions may be issued to the collector for collecting the tax at the enhanced rate. Necessary addition has been made to the draft. [No further enhancement of tax this year as necessary].

S BTD. 9/10/47 8/10/47 S