Scott H-27—58,004—4-11-46.

February 48

Education and Public Health **(194 7) Department.**

Ms. **SERIES.**

G.O. NO. 1553 Edn.,

Dated 16-7-1947.

[Despatch Abstract.]

Budget Estimate-1947-48-Elementary Education Fund-District Board-North Arcot-Orders passed.

Back Papers.

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

Further Papers.

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

B2

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.
ROP.No.14 B3/46-47, dated 11-2-1947.

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

Ref: Letter from the Special Officer, North Arcot C9-22010/46, dated 17-12-46.

ASST. DIRECTOR OF PUBLIC HEALTH DEPT. EDUCATION AND PUBLIC HEALTH DEPT. 12 FEB 1947

S U B M I T T E D.

2. Marked variations between the Revised Estimate for 1946-47 and the Budget Estimate have been explained by the Special Officer and particulars for the provision made in the Budget Estimate for 1947-48 are furnished in a statement.

3. REVISED ESTIMATE FOR 1946-47.-

The credit taken for Rs.94,240/- as Govt. grant under Section 37 of the Elementary Education Act should be raised to Rs.94,242 with reference to G.O.No.736, Education, dated 5-4-46.

4. BUDGET ESTIMATE FOR 1947-48.-

The credit taken for Rs.91070 as Govt. grant under Section 37 is liable to revision with reference to the actual amount of education tax realised and adjusted to the Fund during 1946-47.

5. ACCOMMODATION.-

Accommodation is reported to be inadequate in 147 boys' schools and 25 girls schools and it is unsuitable in most of the schools. Most of the girls schools are lacking in playground and garden space.

6. EQUIPMENT.-

Equipment is reported to be inadequate in most of the schools. The provision of Rs.7000/- made under equipment ordinary may be utilised in full ~~xx~~ in consultation with the Inspecting Officers.

7. The Budget Estimate for 1947-48 opens with a deficit of Rs.186,680/- and closes with a deficit of Rs.4,39,260. The deficit is reported to be due to the payment of Dearness Allowance to teachers and other employees. In spite of levy of education tax at the rate of 14 pies in the rupee on the land revenue the Board is unable to balance the Budget, and the Special Officer requests a grant of subsidy equal to the deficit of Rs.2,52,580 for 1947-48.

It is reported that no provision has been made for the payment of arrear dearness allowance to teachers from July 1944 to December 1944. The Board may be required to provide for the same and to make payments to the teachers as early as possible.

COMPULSION AND MIDDAY MEALS SCHEMES.

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

The aim of the scheme introduced during 1945-46 was to bring ultimately under instruction about 10,000 children of schoolage. Of these, about 6700 children might have been enrolled in schools during 1945-46. The provision

P.T.O.

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 Govt. have in their order No.1511 Education, dated 3-8-46 sanctioned the payment of subsidies in monthly instalments. During 1946-47 about 2000 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 12100 children, about 8100 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.1456, Education, dated 26-7-46 with effect from 1-9-46. Provision for recurring expenditure will therefore have to be made for 6 months roughly, and added on to the advance sanctioned in G.O.No.1511, Education, dated 3-8-46 and this will be the Revised Estimate for 1946-47.

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

No. of teachers required for 8100 children 231 (A)

No. of teachers required for 2000 children 57 (B).

	A (for 231 teachers)			B (for 57 teachers)		
	Per month.	For 8 months.	Per annum.	For 6 months.	per annum.	per month.
	Rs	Rs	Rs	Rs	Rs	Rs
Pay of teachers at Rs.20/- per mensem each	4620	36,960	55,440	27,720	13,680	1,140
Dearness Allowance for teachers at Rs.16/- per mensem each	3696	29,568	44,352	22,176	10,944	912
Contingencies at Re.1/8 per teacher per mensem	346/8	2,772	4,158	2,079	1,026	85/8
		8,800			16,800	
Rents		12,100			16,100	
Pay of peons and conductresses		7,100			10,760	
Dearness Allowance to peons and conductresses		10,000			-	
Books and slates (lump)		-			10,000	
Construction of sheds (lump)		28,900			-	
Equipment (lump)						

P.T.O.

(ii) BUDGET ESTIMATE FOR 1947-48.-

It is expected that the Govt. will order the expansion of the scheme to new areas during 1947-48 with a view to bring ultimately under instruction about 12,100 children. Of these, about 8100 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 16800 children admitted upto the end of 1946-47 in the 1945-46 and 1946-47 areas. The cost of educating the 4420 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 Govt. 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 6700 children may be taken to be the same as the estimate based on which advance was sanctioned in G.O.No.1511, Education, dated 3-8-46. The annual cost of educating the 2000 children in the 1945-46 area and the 8100 children in the 1946-47 area is worked out in the statement under Revised Estimate for 1946-47.

*Annual progressive increase 45-46 area 2000 46-47-area 2420.

(b) MIDDAY MEALS.-

(i) Revised Estimate for 1946-47.- The estimated expenditure for 1946-47 is Rs.1,81,455/- as per G.O.No.1511, Edn., dated 3-8-46 for the 1945-46 area in respect of the stage reached on 31-3-1946. This may be taken as the Revised Estimate and adjustments made during 1947-48. The Board has not yet completed the arrangements for feeding the children in the 1946-47 area and therefore no provision need be made in the Revised Estimate for the purpose.

(ii) Budget Estimate for 1947-48.- During 1947-48 the Board is expected to feed about 7336 children the maximum fixed for the District in addition to 205 children from labour schools in the 1945-46 area. The annual cost of feeding these children is Rs.1,81,455. The maximum number fixed for the 1946-47 area is 4000. It is expected that the arrangements for starting the scheme will be completed and the scheme started early during 1947-48 if not during the current year itself. The annual cost of feeding these children will be Rs.96,250/-. It is assumed that the Govt. will fix 4000 children, the number fixed for the current year, for the 1947-48 area also. Provision may roughly be made for 4000 pupils for 3 months and it works to Rs.26,250. Thus the total estimate works to Rs.3,03,955 or Rs.3,04,000 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.

Director of Public Instruction's

Items of expenditure.	Revised Estimate.	Budget Estimate.
Expenditure - Ordinary		
1. Salary of teachers	68,400	1,46,860
2. Dearness Allowance to teachers	54,240	1,16,928
3. Pay of peons and wages of conductresses	12,100	16,100
4. Dearness Allowance to peons and conductresses	7,100	10,760
5. Rent for school buildings	8,800	16,800

P.T.O.

6. Contingencies	..	Rs. 5,085	10,962
7. Books and slates	..	10,000	-
	Total	1,65,725	3,18,410 or 3,18,400
8. Midday meals	..	1,81,455	3,04,000
Grand total - ordinary	...	3,47,180	6,22,400
Expenditure - Capital			
9. Construction of sheds		-	10,000
10. Equipment		28,900	-
	Total	28,900	10,000
Grand Total - Ordinary & Capital		3,76,080	6,32,400

(d) Details for the credit taken and the expenditure proposed, called for in Govt. Memo.No.75295-B-2-46, dated 9-12-46 are furnished by the Special Officer in a separate statement.

R. Narasimhan

for Director of Public Instruction.

TRB.17/2
To

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

17/2

C.F. 32.

LOCAL ADMINISTRATION

Department

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

Designation Special Officer, District Board,

Station North Arcot, Vellore.

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

To

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

Through The Director of Public Instruction,
Madras.

Enclosures:

Roc. No. C9. 22010-46 dated 17th December 1946.

Sir,

Sub: BUDGET--Elementary Education Fund--District Board--North Arcot--1947-48.

...oOoOo...

I forward herewith in duplicate a copy of the Budget Estimate for the Elementary Education Fund of the North Arcot District Board for 1947-48 in the form prescribed with the necessary enclosures.

2. Full Details in regard to each item of receipts and expenditure are furnished in the explanatory memorandum enclosed. An abstract of schedule of establishment house rent, contingencies etc., is also enclosed. Total receipts and expenditure under Compulsory Education are also enclosed in the Budget Estimate. Details for compulsory education are shown in a subsidiary budget estimate enclosed.

3. The revised estimate for the construction of school building at Thellar and Matam were sanctioned for Rs. 23,600 and Rs. 21,000 respectively on the suggestion of the Divisional Engineer, Vellore and the Superintending Engineer (Highways) Madras. The works were sanctioned in G.O. No. 2551, Education, dated 28-10-1937. Consequently the provision under "Land and Buildings" is increased to Rs. 40,000; one half of the amount will be met from the General Fund of the District Board and the other half of the amount ~~will~~ viz., Rs. 20,000 may be sanctioned as Government Grant.

4. The provision for repairs to buildings does not include any amount for repairs to rent free buildings. Provisions in regard to staff, equipment, accommodation etc., is based on the requirements of several schools with reference to the recommendations of the Inspecting Officers to the extent of availability of funds.

5. Marked variations between the actuals of 1945-46 and the revised estimate for 1946-47 are noticed under the following heads for the reasons noted against each.

HEAD OF ACCOUNT.	REASONS FOR VARIATION.
1. Salaries of Masters.	Payment of salaries and dearness allowance for the additional teachers.
2. Clerks and Servants.	Adjustment of cost of three additional clerks sanctioned for the Elementary Education Section of the District Board's Office at the rate of one clerk for 150 teachers.
3. Furniture and Apparatus.	The equipment grant at Rs.100 per teacher paid by Government is not sufficient to purchase the furniture required for one teacher. The excess cost is to the rise in the prices of materials.

5. Even after taking credit for the increased rate of Education Cess at 14 pies in the rupee, the revised estimate for 1946-47 closes with a deficit of Rs.186,680 as against an anticipated deficit of Rs. 2,14,763. The deficit is due to the provision made for payment of dearness allowance to the teachers and other employees. The

(P.T.O)

The payment of arrears of dearness allowance for the period from July 1944 to December 1944 which has been sanctioned by the District Board was not paid and has not been provided for in the Revised Estimate.
The Government promised to issue orders regarding the wiping out of the deficit of Rs. 2,14,763 in their order No. Ms. 902 Education dated 30-4-1946 and their orders are still awaited. Government in their memorandum No.39404-B2-1-Edn., dated 14-9-1946 have called for particulars & regarding the probable deficit that may arise at the end of the current year and it was reported to Government that a sum of Rs. 2,18,000 (in round figures) would be the probable deficit at the end of the year. This deficit is still further reduced to Rs.1,86,680 and unless the Government grant the subsidy equal to this deficit, the salaries of the teachers will remain in arrears at the end of the year 1946-47.

6. Budget Estimate for 1947-48.:

Closes

The Budget Estimate for 1947-48/wit a deficit of Rs. 4,39,260 inclusive of the opening deficit of Rs. 1,86,680. The main reason for the deficit is the payment of Dearness allowance to teachers and other employees which alone amounts to Rs. 3,43,300. The present rate of Education Cess in this District is 14 pies per rupee of Land Revenue, and this may be considered sufficiently high. It is, therefore, requested that the Government may be pleased to grant a subsidy equal to the deficit of Rs. 2,52,580 for 1947-48.

SPECIAL OFFICER.

BUDGET ESTIMATE OF THE ELEMENTARY EDUCATION FUND OF

THE NORTH ARCOT DISTRICT BOARD

for the year .... 1947-48 ...

SUMMARY.

....	Opening balance	Receipts.	Expenditure.	Closing balance
	REVISED ESTIMATE. 1946-47.			
Ordinary. ..	20,510	10,87,710	12,94,900	- 1,86,680
Capital. ..	..	79,900	79,900	
	BUDGET ESTIMATE FOR 1947-1948.			
Ordinary. ..	-1,86,680	12,07,530	14,60,110	- 4,39,260
Capital. ..	..	30,000	30,000	

....OooOooO...

RECEIPTS.

Actuals for 1945-1946.	Budget estimate for 1946-47.	Revised estimate-1946--1947.	HEADS.	Budget estimate for 1947-1948.
1.	2.	3.	4.	5.
2,66,175	2,45,000	91,070	1. Education Tax 4½ pies.	86,890
		1,51,780	do (additional) 7½ pies.	
	30,000	30,000	do do 2 pies from July '46	1,83,430
2,584	2,584	2,580	2. Endowments.	2,580
—	—	1,000	3. Contributions.	—
2,669	2,000	2,000	4. Other receipts.	2,000
—	—	—	5. Income from investment.	—
—	—	—	6. Government Grant:-	
95,370	90,000	94,240	(i) Under section 37 of E.E.Act.	91,070
2,16,120	2,16,120	2,16,120	(ii) Under proviso to section 37	2,16,120
2,00,000	...	...	(iii) For dearness allowance.	..
41,869	1,97,763	1,83,740	(iv) For introduction of compulsion.	2,51,080
(a) 48,120	2,40,440	2,00,000	(v) For supply of midday meals.	2,40,440
—	81,437	81,440	7. Toll compensation grant.	81,440
72,480	72,480	72,480	8. Contribution from general account.	72,480
—	—	(a) -27,740	9. Refund of Government Grant.	—
9,45,387	11,77,820	10,98,710	Total:-	12,27,530
-34,696	-25,000	-11,000	Deduct amount transferred to Capital.	-20,000
9,10,691	11,52,820	10,87,710	Total--Ordinary.	12,07,530
			CAPITAL	
			Government Grant--Other than Compulsory Education.	
1,320	7,000	20,000	1. For buildings.	..
5,878	7,000	20,000	2. Contribution from general account.	..
34,696	25,000	11,000	3. Add Amount transferred from Ordinary.	20,000
			COMPULSORY EDUCATION.	
			Government Grant:-	
—	—	—	4. For construction of sheds.	10,000
—	28,900	28,900	5. For Equipment.	—
41,894	67,900	79,900	Total:-	30,000

a. Refunded - vide Goverment memo 27917-B2-Edn dated 18-10-1946.

EXPENDITURE.

Actuals for 1945-1946.	Budget estimate for 1946-47.	Revised budget-estimate 1946-1947.	HEADS.	Budget estimate for 1947-1948.
6.	7.	8.	9.	10.
			1. STAFF--Salaries and Allowances.	
7,54,137	7,83,310	4,57,990	(a) Masters.	4,77,000
		3,13,430	(b) Dearness allowance.	3,31,200
18,975	15,000	16,220	(c) Clerks and servants.	17,810
—	—	5,660	(d) Dearness allowance.	5,760
20,886	25,000	25,000	(e) Contribution to Provident Fund.	25,000
2,187	3,000	2,500	(f) Travelling Allowance.	3,000
1,451	2,000	2,000	(g) Gratuities.	2,000
			2. COMPULSORY SCHEME.	
(b)	1,97,763	1,56000	(a) Compulsory Education Teaching etc.,	2,51080
18,613	2,40,440	2,00,000	(b) Supply of Midday meals.	2,40,440
(c) + 1,540				
			3. CONTINGENCIES.	
21,664	21,000	22,800	(a) House rent.	23,180
27,737	30,000	35,700	(b) Other items (Conductress also.)	31,920
		5,000	(c) Dearness allowance.	6,340
			EQUIPMENT.	
30,624	5,000	5,000	(d) Furniture and apparatus.	5,000
4,243	1,000	2,000	(e) Library Books.	2,000
—	2,500	2,500	(f) Other items.	—
3,083	2,500	~~3,500~~ 1530	4. ENDOWMENT.	1,330
13,213	20,000	20,000	5. Repairs to buildings.	20,000
21,570	21,570	21,570	6. Interest on repayment of debt.	17,050
9,38,383	13,67,583	12,94,900	Total--Ordinary.	14,60,110
			CAPITAL:-	
9,961	~~28,000~~ 28,000	40,000	1. Land and Buildings.	10,000
			2. Equipment:-	
17,133	11,000	11,000	(i) Furniture.	10,000
-1,540			3. Compulsory scheme:-	
—	—	—	(i) Construction of sheds.	10,000
14,800	28,900	28,900	(ii) Furniture and equipment.	..
—	—	—	(iii) Books & Slates.	—
41,894	67,900	79,900	Total:-	30,000

(b) The expenditure on compulsory education for 1945-46 is included in common account. It is shown separately from 1-4-1946.

(c) + 1540. cost of utensils.

14

ANNEXURE.

...ooOooOoo...

		Number of schools having highest standards.								
		VIII	VII	VI	V	IV	III	II	I	Total.
1.	No. of schools on the date of submission of the budget.	31	2	7	436	8	6	3	1	494

2. No. of schools proposed to be opened in the ensuing year. — Nil. —

3. 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 scale in force and the number of teachers in each scale.

Grade.	Scale.	No. of teachers.
1. Women S.Grade.	30--2--50.	7
2. Men Sec. Grade.	25--2--45.	136
3. Women Hr. Grade.	25-1-29-2-35.	1574 63
4. Women Lower Grade.	20--1--25.	23
5. Women & Men Higher Grade.	20-1-24-2-30.	1574
6. Women & Men Lower Grade.	15--1--20.	149
		1952

4. No. of additional teachers proposed to be employed in be
(i) the existing schools and
(ii) schools to be newly opened during the ensuing year and their scale of pay.

(i) 30 teachers in the higher grade scale of Rs. 20--1--24--2--30.

(ii) Nil.

5. If the pay of existing teachers is proposed to be revised the total number of teachers whose pay ~~pay bill~~ will be affected showing the present and proposed scales of pay and extra provision made for the purpose.

Nil.

6. Particulars for the provision made under clerks and servants for school peons.

30 peons in Higher Elementary schools and 31 peons in lower elementary schools with a strength of over 200 pupils are appointed at Rs.12 p each per mensem.

NORTH ARCOT DT.BOARD'S OFFICE,
VELLORE, DATED 17TH DECEMBER 1946.

ms.18/12.

SPECIAL OFFICER.

15

8

COMPULSORY EDUCATION.

..OoO..

Budget Estimate of Compulsory Education Fund of the District Board, North Arcot, for 1947-48. Details for the lump provisions made in the main budget.

..OoO..

Budget estimate 1946-47.	Revised estimate for 46-47	HEADS.	Budget estimate for 1947-48.
		RECEIPTS.	
		GOVERNMENT GRANT:	
1,97,763	1,83,740	For introduction of compulsion.	2,51,080
2,40,440	2,00,000	For supply of midday meals.	2,40,440
..	- 27,740	Deduct refunds.	
4,38,203	3,56,000	TOTAL--ORDINARY.	4,91,520
		CAPITAL--GOVERNMENT GRANT.	
..	..	For construction of sheds.	10,000
28,900	28,900	For equipment.	..
		EXPENDITURE.	
		1. Staff:-	
97,860	72,000	(a) Masters.	1,15,260
78,288	56,000	(b) Dearness allowance.	92,160
..	3,100	(c) School peons.	4,460
..	4,300	(d) Dearness allowance.	5,960
		2. Contingencies.	
14,275	8,800	.. (a) House rent.	16,800
7,240	9,000	(b) Other items (conductress wages.)	11,640
..	2,800	.. (c) Dearness allowance.	4,800
1,97,763	1,56,000	.. TOTAL.	2,51,080
2,40,440	2,00,000	3. Midday meals.	2,40,440
		.. CAPITAL.	
..	..	1. Construction of sheds.	10,000
28,900	28,900	2. Furniture and equipment.	..
..	..	3. Books and Slates.	..

Details for the expenditure are shown in the abstract of shedule of establishment enclosed. Details for the credits are furnished in the explanation memorandum enclosed. The unspent balance calculated in Government Memorandum No. No. 27917-B2-1 Education dated 18-10-1946 is refunded.

...OOooOooOO...

4

Details for the amounts shown in the revised buget for 1946-47 and Budget estimate for 1947-48 of the compulsory education fund--District Board, North Arcot.

..0o0..

REVISED ESTIMATE FOR 1946-47. RECEIPTS.

1. Government grant (fixed in G.O.No. 902 Mis. Edn., dated 30-4-46.)		1,97,763
2. Midday meals.	do	2,40,440
	Total allotment.	4,38,203
3. Provision required to meet the expenditure as shown below.		3,56,000
4. Anticipated savings for the reasons stated in the explanatory memorandum.		82,203
5. Government grant for equipment. This is fixed in G.O. No.902 Mis. dated 30-4-1946.		28,900
6. Refunds. Vide Government memorandum No. 27917-B2-1-Edn., dated 18-10-1946.		27,737

EXPENDITURE.

The expenditure for first six months and the probable expenditure in the next six months limited to 480 teachers referred to in G.O. No. 902 Mis., Education dated 30-4-1946.

1. Masters' Salaries and allowances.	..	72,000
2. Dearness allowance.	..	56,000
3. School peons.	..	3,100
4. Dearness allowance.	..	4,300
5. House rent.	..	8,800
6. Contingencies--Sweepers, conductress etc.,	..	9,000
7. Dearness allowance to conductress.	..	2,800
TOTAL;		1,56,000
8. Midday meals.		2,00,000
TOTAL ORDINARY.		3,56,000
9. Furniture (Allotted in G.O. No. 902 Mis., Edn., dated 30-4-1946,.)		28,900

...0o0...

17

9

BUDGET ESTIMATE 1947-48.

..0o0..

RECEIPTS:-

1. Government Grant for introduction of compulsion. (Amount equal to the expenditure as shown below is taken credit.)			2,51,080
2. Government Grant for midday meals (Fixed in G.O. No.902 Mis. Edn., dated 30-4-1946.)			2,40,440
3. Construction of sheds (Amount equal to the expenditure is taken credit.)			10,000

4.

EXPENDITURE:-

1. (a) Masters-- Salaries.			1,15,260
Higher Grade teachers.	326 x 20 x 12	78,540	
Secondary Grade teachers.	1 x 25 x 12		
Teachers to be appointed before the end of March 1947. G.O. No.902 Mis. Edn. 30-4-1946.	153 x 20 x 12	36720	
(b) Dearness allowance for 480 teachers.	480 x 16 x 12		92,160
(c) School peons. 31.	31 x 12 x 12		4,460
(d) Dearness allowance.	31 x 16 x 12		5,960
2. (a) House rent sanctioned up to October 1946.		12,348	
Extra allotment required for 153 teachers yet to be posted.		4,452	16,800
(b) Contingencies.			
Sweeper wages.		1,284	
Conductress	25 x 10 x 12	3,000	11,640
Forms, stationery, postage stamps Books maps etc.,		7,356	
(c) Dearness allowance for conduct-ress 25.	25 x 16 x 12	4,800	
TOTAL:			2,51,080
2. Midday meals (Fixed in G.O. No.902 Mis., Edn., dated 30-4-46.			2,40,440

CAPITAL:-

Government +Grant for construction of sheds. 10,000

Minimum provision is made for construction of sheds required in the places where rented buildings are not available. ..

...0o0...

480 x 5

4 x 200

ABSTRACT OF SCHEDULE OF ESTABLISHMENT, HOUSE RENT, CONTINGENCIES OF BOARD ELEMENTARY SCHOOLS UNDER THE DISTRICT BOARD, NORTH ARCOT, FOR 1947-48.

..CoOoC..

No.	Name of the Taluk..	No. of schools.	No. of teachers. Lower.	Higher.	Secondary.	Salaries of Masters.	No. of peons.	Clerks and servants.	House rent.	Contingencies Sweepers etc.,	Conductresses. No.	Wages.
					NON-COMPULSORY.							
1.	Arkonam.	36	9	128	12	41304	3	432	2844	797	2	240
2.	Arni.	42	19	119	15	44652	1	144	2478	770	5	600
3.	Chengam.	35	12	100	9	32964	2	288	1806	566	2	240
4.	Cheyyar.	35	12	104	19	40116	4	576	996	684	2	240
5.	Gudiyattam.	39	18	115	5	35784	2	288	2226	752	2	240
6.	Polur.	62	21	149	12	52224	1	144	2084	1242	3	360
7.	Tirupattur.	41	22	107	4	35976	2	288	1212	762	2	240
8.	Tiruvannamalai.	30	14	76	7	28224	2	288	1446	528	2	240
9.	Vellore.	57	26	165	17	60636	3	432	2952	1044	6	720
10.	Wallajah.	53	25	154	15	54384	5	720	2772	1089	5	600
11.	Wandiwash.	24	4	94	27	37044	5	720	1368	552	2	240
	Totals:	454	172	1311	142	463308	30	4320	22184	8786	33	3960
				1625								
		No. of new schools in Compulsory area 1945-'46		No. of existing schools in Com. area. 1945-'46								
1.	Arkonam.	2	..	1	3	21		5040	2	288	180	..	1	120
2.	Arni.	7	..	4	3	56		13440	4	576	3192	408	4	480
3.	Chengam.	..	4	..	10	26		6240	1	144	1212	96	6	720
4.	Cheyyar.	4	..	3	2	32		7680	3	432	420	60	1	120
5.	Gudiyattam.	4	..	2	4	24		5760	3	432	660	84	..	...
6.	Polur.	4	2	3	2	44		10560	4	576	1908	72	2	240
7.	Tirupattur.	..	1	..	8	21		5040	4	576	504	..	2	240
8.	T.V.Malai.	..	..	..	4	11		2640	1	144	624	..	2	240
9.	Vellore.	6	..	7	..	32	1	7980	4	576	1512	420	1	120
10.	Wallajah.	3	..	4	4	36		8640	3	432	1104	72	4	480
11.	Wandiwash.	..	3	..	6	23		5520	2	288	1032	72	2	240
		30	10	24	46	326	1	78540	31	4464	12348	1284	25	3000
		40		70										

Compulsory

(P.T.O)

EXPLANATORY MEMORANDUM.

..0o0..

Particulars for the provision made in the Budget Estimate of the Elementary Education Fund for 1947-48.

..0o0..

No.	Account Head.	Receipts.	Remarks.
		Rs.	
1.	Education Tax 4½ pies per rupee on the land revenue.	86,890	Calculated on the particulars of Education Cess furnished by the Collector. Government Grant is payable on the collections of this tax levied prior to 1941 in G.O. No. 565 Education dated 2-4-1940.
2.	Education Tax 9½ pies.	1,83,430	Additional tax levied subsequent to 1940. The tax was enhanced from 12 pies to 14 pies from July '46 in Government Memo No. 67820-B2-1 Edn., dated 12-11-1946.
3.	Endowment.	2,580	Usual receipts for feeding the children and maintaining the orphan Muslim Boys school at Arcot.
3a.	Other Receipts.	2,000	Usual receipts realised by the sale of produce of trees in the school compounds and unserviceable articles.
4.	Government Grant under section 37 of the Elementary Education Act 1920.	91,070	Based on the collections of Education Tax at 4½ pies for the year 1946-47.
5.	Government Grant under proviso to section 37 of the Elementary Education Act 1920.	2,16,120	Usual grant for maintenance of schools opened with the sanction of Government.
6.	Government grant for the introduction of compulsory education.	2,51,080	Compulsory Education was introduced in 8 centres from 1-9-1945 in G.O. No. Mis. 1227 Education dated 13-8-1945 and in 29 centres from 1-9-1946 in G.O. No. Mis. 1456, Education dated 26-7-1946 The appointment of 191 teachers in 8 centres and 289 teachers in 29 centres was approved in G.O. No. 902 (Mis.) Education dated 30-4-1946 on the budget proposals for 1946-47. New schools 40 and existing schools 70 are working with 327 teachers in the compulsory area. 153 Teachers are to be appointed gradually after enrolment of school age children which is being made. The provisian for midday meals is approved in G.O. Mis. 902 Education dated 30-4-1946. Details of expenditure on teachers, peons in boys schools conductress in girls schools, house rent, contingencies etc., are furnished in the annexure. Wheat vegetables are used for supply of midday meals.
7.	Government Grant for the supply of midday meals.	2,40,440	
7.a.	Toll compensation Grant.	81,440	Credit is taken for the same amount as that sanctioned for 1946-47 as instructed in Government memo No.31172 D L.+A., dated 23-11-1946.
8.	Contribution from general account of the Dt.Board.	72,480	Usual contribution for the maintenance of schools.

(Contt.)

9.	Amount transferred from Ordinary account to capital account.	20,000	The amount required for capital expenditure is transferred to meet the allotment of Rs. 10,000 for improvements of school building and of Rs.10,000 for supply of furniture.
10.	Government Grant for construction of sheds.	10,000	The provision is necessary for construction of schools sheds in the compulsory area at Katpadi, Jolarpet, Nemili, Guruvarajapet etc., places where rented buildings are not available.

EXPENDITURE.

11.	Salaries of Masters.	4,77,000	Details for the expenditure are furnished in the annexure.
12.	Dearness allowance.	3,31,200	Payment of the allowance at the rates admissible to Government Servants that is at Rs.16 to those on Rs.39 and below and at Rs.18 to those on Rs.40 and above was sanctioned in G.O. No. 1173, L.A., dated 28-5-1945. The expenditure could not be met from the Elementary education fund for want of funds. Consequently the budget is closed with a deficit balance.
13.	Clerks and servants.	17,810	Increase in the expenditure is due to the appointment of three more clerks in the Education Section at the rate of one clerk for 150 teachers. Salaries of school peons are also included in the provision. Details are furnished in the annexure.
14.	Dearness allowance for school peons.	5,760	
15.	Contribution to provident fund.	25,000	
16.	Travelling Allowance.	3,000	Usual provision.
17.	Gratuities.	2,000	
18.	Compulsory Education.	2,51,080	The compulsory education in 29 centres was introduced from 1-9-1946.
19.	Supply of midday meals.	2,40,440	The reduction in the expenditure of the revised budget estimate for 1946-47 against the budget allotment for 1946-47, is due to the appointment of teachers with the approval of the District Educational Officer after enrolment of school age children and after securing suitable rented buildings and supply of midday meals after f ~~constructing~~ feeding committees. The increase in the budget allotment for 1947-48 against the allotment for 1946-47 is due to the provision for 12 months against the provision for a part of the year.
			Details are furnished in the annexure.
20.	House rent.	23,180	Usual provision.
21.	Other items. Contingencies and wages of conductresses.	30,750	The expenditure under endowment is reduced by Rs.970 in the revised estimate and Rs.1170 in the budget estimate. To wipe of the deficit of Rs.1,700 in the endowment account on 1-4-46.
2.	Dearness allowance for conductress	6,340	
	Furniture.	5,000	
	Library books.	2,000	
	+Endowment.	1,330	
	Repairs to buildings.	20,000	

(Contt.)

27.	Interest on repayment of debt.	1,7050	The loan of Rs.20,000 was cleared by the payment of 10th instalment of Rs.4524 in 1946-47. Provision for payment of 10th instalment of loan of Rs.40,000. .. 4,870 Provision for payment of 9th instalment of loan of rupees one lakh. ..12,176 ~~1,70,46~~ 17,046

CAPITAL.

28.	Land and buildings.	10,000	Many school buildings requires improvements and compound walls. A minimum provision is made for want of funds. The allotment of Rs.40,000 in the revised estimate is made as the construction of school buildings at Thellar and Matam will be completed before the end of March 1947.
29.	Furniture.	10,000	Usual provision.
30.	Construction of sheds.	10,000	The provision is necessary for construction of school sheds in the compulsory education area where rented buildings are not available for location of schools.

DIRECTOR OF PUBLIC INSTRUCTION 21 DEC 1946 MADRAS

North Arcot District Board's Office,
Vellore, dated 17th December, 1946.

SPECIAL OFFICER.

ms.18/12.

Extract from the minutes of proceedings of the Special Officer, District Board, North Arcot, passed at his sitting held on 17-12-1946.

...0o0...

PRESENT:- R. C. S. Bell Esq., I. C. S.,
Special Officer, North Arcot Dt. Board.

...0o0...

Read revised Budget Estimate for 1946-47 and Budget Estimate for 1947-48 of the Elementary Education Fund of the District Board, North Arcot, Vellore, for sanction.

NOTE:- The Government may be requested to sanction the Government Grant to the extent of deficit.

SANCTIONED.
True extract.

North Arcot Dt.Bd's Office,
Vellore, dated 17th Dec. '46.

SPECIAL OFFICER.

ms.18/12.

8607

C.F. 32 (a).

Local Administration Department

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

Designation Special Officer, Dt. Bd.,

Station North Arcot, Vellore.

Received Registered

To

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

Enclosures:

Roc No. C9.18720-46 dated 1st February 1947.

Sir,

Sub: Elementary Education Fund-District Board North Arcot-1946-47-Financial help-requested.

Ref: This Office letters, Roc.C9.18720-46 dated 22-11-46 and 20-1-47.
Government Memo No.72048-B2/46-3 Education dated 29-1-47.

...

The Government, in their order quoted above have stated that the question of granting further subsidy to wipe off the remaining deficit in the current year's budget will be considered on receipt of Revised Estimate for 1946-47, The revised estimate for 1946-47 and the budget estimate for 1947-48 was already submitted to Government through the Director of Public Instruction in this office letter Roc.C9.22010-46 dated 17-12-46.

Early orders are solicited.

The R.E for 46-47 & B.E for 47-48 have not so far been received from the D.P.I. This may lie over for their present

FOR SPECIAL OFFICER.

Copy to the Director of Public Instruction, Madras, in continuation of this office letter Roc.C9.22010-46 dated 17-12-46 with the request that the budget estimate may kindly be forwarded to Government with the remarks of the Director of Public Instruction.

SS.1/2.

C.F. 32 (a).

Local Administration Department

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

Designation Special Officer, Dt. Board, North Arcot,

Station Vellore.

To

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

ASST. SECRETARY TO GOVERNMENT
1 - MAR 1947
EDUCATION AND PUBLIC HEALTH DEPTT.

Received Registered

Enclosure

RocNo.C.9.18720/46 dated 25-2- 1947.

17257

Sir,

Sub:- FUNDS--Elementary Education Fund--District Board, North Arcot--1946-47--Financial help requested.

Ref:- This office letters Roc.C9.13720/46 dated 22-11-1946 and 20-1-1947.
Government Memorandum No.72043-B2/46-3 Edn., dated 29-1-1947.
This office letter Roc.C9.18720/46 dated 1-2-1947.

--ooo--

I invite the kind attention of Government to this office letters quoted above and request that the Government may be pleased to grant the further subsidy to wipe off the remaining deficit in the current year's budget.

Early orders are solicited.

FOR SPECIAL OFFICER.

SSL.28/2.

P.T.O

Copy to the Director of Public Instruction, Madras in continuation of this office Roc.18720/46 dated 1-3-1947.

Subject for EE
N Arcot sanctn
L P/fin in SM pad
M.4/3. T(W)le
ord

S/3

Edn + PH Dept

Memo 14383-B2/47-2 Edn dt 8/3/47

CM No 14383

From the Spl officer District Board N. Arcot

Roc No C.9.18720-46 dt 1.2.47

Sub education - District Board North Arcot Deficit in RE 1946-47 - Subsidy sanctioned

Ref order/MS No ~~Edn~~ dt

The RE 1946-47 of the Ele Education Fund as framed by the Dt Board North Arcot closes with a deficit of Rs 186,680 at the end of the year. This deficit has been arrived at after taking credit for an excess subsidy of Rs 27,740 for the scheme of comp. Ele Edn. If the excess credit is deleted the deficit will be Rs 2,14,420. The Board has already been ~~allowed~~ instructed to get adjusted to the EE fund a sum of Rs 1,12,401 out of the arrear bill compensation grant. Taking this adjustment into a/c the deficit for the year will be reduced to Rs 1,02,019.

2 The Govt observe that credit has been taken in the R.E for a subsidy of Rs 20000/- towards the cost of construction of buildings for the Ele School at Thallar + Walaja. The balance of the subsidy payable to the Dist Board (for ~~disbursement~~ the excess credit of ~~be deleted~~) is Rs 7000/-. The Dt Board should devise other means to ~~meeting~~ the expenditure not covered by govt grant.

3 Sanction is accorded to the payment in the current year to the Dist Board North Arcot of a subsidy of Rs 1,02,000 (Rupees one Lakh + two thousand only) in the current year towards the grant of ~~arrear~~ DA to teachers in Ele Schools during 1946-47

4. The Dt is requested to place the amount at the disposal of the District Board at an early date. The ~~President~~ Spl Offr should present the necessary bills at the Treasury for obtaining payment of the amount or for getting it adjusted

5. The expenditure will be debited to the

32

appropriation under 37 Edn - Primary grants to local bodies for primary education

A (ordinary area (1) Excluding post war reconstruction & Teaching votes in B E for 1946-47.

BM 8/3/47

8/3 8.3.47

The Special Officer
Dt Board, North Arcot
The A G Madras Accts Fin
The A Deptt
The Exr of L F Bldgs
The D.P.I Madras
The Finance Deptt

dft WP

16 (33)

Edn & H Deptt

Memo No 14383-B2/47-3 Edn dt 18/3/47

Ele Edn - District Board North Arcot Deficit in R E 1946-47 Subsidy Sanctioned

In para 3 of Govt memo 14383B2/47-2 dated 8.3.47 a subsidy of Rs 1.02 Lakhs has been sanctioned to the District Board North Arcot. The subsidy is towards the deficit anticipated in the Ele Edn fund account and NOT for the grant of arrear Dearness allowance as ~~wrongly~~ stated ~~indicated~~ in the memo. The Dt Board should not therefore grant arrear Dearness allowance to teachers, ~~out of this subsidy~~

BM 18/3/47

p 31 cf

dft as above except fin & Spl Offr

To
The Special Officer
Dt Board
North Arcot
D.P.I Madras
~~A G Madras Accts Fin~~
Exr of L F Bldgs
~~Fin Deptt~~
LA Deptt

C.F. 32 (a).

LOCAL ADMINISTRATION ..... Department

From (Name) J. Sivanandam Esq., B.A.,

Designation Special Officer, Dt. Board,

Station North Arcot, Vellore.

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

To

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

Enclosures:

one

Roc. No. 18720-C12-46 dated 11th June 1947.

Sir,

Sub: DISTRICT BOARDS--North Arcot--Enhancement of rate of Education Tax to 18 pies in the rupee of land revenue..Sanction requested.

Ref: Rc.B5.No.17416-47 dated 15.5.1947 of the Inspector of Local Boards, Madras.

...ooo...

The Government in their memorandum No.67820-B2-1 Educationdated 12.11.1946 were pleased to enhance the education tax from 12 pies to 14 pies in the rupee of land revenue from the fasli year 1356 to wipe off the deficit in the Elementary Education Fund. According to the Budget Estimate for 1947-48 of the Elementary Education Fund of the District Board, the year 1947.48 closes with a deficit of Rs. 2,52,580. When submitting the budget proposals for 1947-48, the Government were requested to grant a subsidy equal to the deficit. But the orders of the Government on the budget estimate are awaited. While passing orders, on the budget estimate of the General funds of the District Board, the Government have observed in para 9(b) of G.O.No.Ms.423, L.A., dated 6.3.47 that the entire arrear toll compensation of 1947-48 will be required to meet the deficit in the Elementary Education Fund of the Board. On receipt of orders from the Government

(P.T.O)

C.F. 32 (*a*).

.....Department

From (Name)

Designation

Station

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

To

The

Enclosures :

.....

.....

.....

No.....dated.....194 .

Sir,

39

19

Extract from the Minutes of Proceedings of the Special Officer, Dt. Boa North Arcot, Vellore passed on his sitting on 30-5-47 under section 240(3) of the M.L.B.Act 1920 as amended.

Resolution No.168.

Read para 5 (ii) (f) of the inspection notes of the Deputy Inspector of Local Boards and Municipal Councils, Central Ran Vellore, advising the District Board to raise the Education cess from 14 pies to 18 pies in the rupee, to wipe off a portion of the deficit in the Elementary Education Account.

Read also review of the Inspector of Local Boards, Madras on the inspection notes recommending the increase of education cess to 18 pies in the rupee.

Resolved to enhance the education cess from 14 pies in the rupee to 18 pies (i.e) 58⅓% to 75% of the land cess in the North Arcot District Board from fasili 1357.

(True extract)

C.F. 32 (a).

Local Administration Department | Received 20 Registered W

From (Name) R.C.S. Bell Esq., I.C.S., | To

Designation Special Officer,
North Arcot District Board,
Station Vellore.

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

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

Enclosures:

No. Roc.C.12.22010/46 dated 16-7- 1947.

Sir,

Sub: Budget - Elementary Education Fund - District Board - North Arcot - 1947-48.,

--o--

Ref: This Office Roc.C-9.22010/46 dated 17-12-46.
Rop.14.B.3./46-47 dated 5-7-47 of the Director of Public Instruction, Madras.

--o--

5851 0

The orders of Government on the budget estimate of the Elementary Education Fund for the year 1947-48 have not yet been received. The Director of Public Instruction, Madras was addressed to inform whether the budget estimate was submitted to the Government. He states in his letter Rop.No.14.B.3./46-47 dated 5-7-47 that it was submitted to the Government with his endorsement No.Rop. No.14.B.3./46-47 dated 11-2-47. I request that the Government may be pleased to pass orders on the budget at an early date.

ks.16.7.

For Special Officer. 16/7/47.

Education and P.H. (~~S.E.~~) Deptt.

BUDGET ESTIMATE - 1947-48 - Elementary Education Fund - District Board - North Arcot - Orders passed.

From the D.P.I. R.O.P.No. 14 E3/46-47 dated 11.2.47

Order/Ms. No. 1553 Edn. dated 16.7.47

The Budget Estimate for 1947-48 of the Ely. Education Fund under the control of the District Board, North Arcot, is approved subject to the ~~following~~ remarks.

The Credit taken under the item "Arrear toll compensation grant" should be raised from Rs 81,440 to Rs. 2,01,523

2. Compulsory Ely. Edn.

Under the scheme of compulsory elementary education introduced in 1945-46 and extended in 1946-47 about 16800 children will be receiving instruction in schools in 1947-48. Besides this, about 4400 children will be newly enrolled in schools in these areas next year. The Govt. have decided to extend further the scheme of compulsory ely. education in selected villages in each district in 1947-48 so as to bring 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 North Arcot will be 8500. Thus provision should be made in the budget for 1947-48 for the education of 16800 children for a full year and 10000 children for the portion of the year (7 months.) The cost will be as follows:

For 16800	children at Rs 14/-	per pupil	235200
10000	"	for 7 months	81700
Equipment for 10000 children		at Rs. 100/- per 35 pupils	28600
		Total	355500

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

3. The provision made for the supply of midday meals to school children in 1947-48 may be deleted with reference

to G.O.No. 386 Edn. dated 3-3-47

4. Expansion

Provision has been made in the Budget for an expenditure of Rs. under the scheme of expansion of elementary education against meeting of Rs. payable to the district board The attention of the Special Officer is requested to G.O.No. and he is requested to curtail the expansion skheme so as to bring the expenditure within the subsidy sanctioned.

5. The Government have ~~decided to revise the pay~~ [and order regarding the revision of pay] of elementary school teachers under local bodies from 1-1-47. ~~Orders regarding the introduction of revised scales of pay will be~~ issued shortly. The extra expenditure on account of the introduction of the revised scales of pay should be met [by the local bodies] from their own funds. The Govt. ~~do not~~ report purpose ~~not~~ to sanction any subsidy from the Provl. funds for the purpose. So far as the North Arcot District Board is concerned, the extra expenditure on account of the revision of scales of pay of teachers will be about Rs. 1.85 lakhs.

With a view to enable the district Board to meet atleast a portion of the cost of revision, the Govt. consider that the rate of Education tax should be raised by ~~Expenx~~ x 2½ pies (from 14 to 16½ pies)

6. Under sub-section (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 district Board North Arcot be raised from 14 pies to 16½ in the rupee of land revenue (four annas eight pies to ~~annas~~ 6 annas 8 pies land cess) with effect from fasli 1357. The Special Officer is requested to place the matter before the Dt. Bd. and to forward to Govt. within a month from the date of this ~~order~~ a copy of ~~the~~ its resolution ~~of the Dt. Bd.~~ resolving to levy Edn. tax at the enhanced rate of 16½ pies. Credit may provisionally be taken for the additional income of Rs 3,000 which the district Board may derive from the enhancement of the tax for nine months in 1947-48.

7. 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 additional expenditure if any on revision of salaries that will not be covered by the extra income from the enhancement of the rate of education tax. He should submit through the D.P.I. proposals for meeting the next extra expenditure involved

P.T.O.

on the revision of scales of pay of teachers.

8. With reference to the orders above there ~~will~~ may be a deficit of Rs. 9500 at the end of 1947-48 (Orders will be issued separately as to how this deficit should be avoided. The S.O. ~~should~~ to report the actual closing balance in the E.E. fund account ~~as~~ on 31-3-47.

9. The sanctioned budget for 1947-48 will be as shown in the annexure.

8. Action from the remarks of the dy.? in paras 5 and 6 of this endt need alone is forwarded to the Spl. Officer for information & necessary action

To the D.P.I.
~~To the A.G. thro' Fin.~~
To the Examiner of L.F.Accts.
To L.A.Deptt.
To the Special Officer, Dt. Board

27 47

ANNEXURE

Receipts	Rs.
Opening balance as revised	Nil
ORDINARY	
1. Mun. tax	3,08320
2. Other receipts	4580
3. Govt. grant	
(i) under section 37 of the E.E.Act.	91070
(ii) under the proviso to section 37 of the Act.	216120
(iii) For the scheme of compulsory edn.	316980
~~(iv) for the supply of midday meals~~	
4. Contribution from the general funds	72480
5. Arrear toll compensation grant	201523
Total ordinary.	11,90993
Capital	
Govt. grant	38000
Total capital	20000 / 58000
Total Ordy. & capital	12,49593
Grand total including opening balance.	12,49593

Charges — Ordinary	
1. Staff	
(1) Salaries & allowances	
(a) Masters	10,91,200 @
(b) Clerks & servants	23570
(2) Contribution to Provident Fund	25000
(3) Travelling allowance	300
(4) Contingencies	2000
2. Contingencies and Equipment	
(1) Contingencies	
(a) House rent	45780 #
(b) Other items	49580 @ 7000
~~3. SUPPLY OF MIDDAY MEALS TO SCHOOL CHILDREN:~~	
3 Equipment	1230
4. Repairs to bldgs.	2000
5 Others incl. repairs & Debt	17050
Total ordinary.	12,85490
CAPITAL	
1. Land & Buildings (1) cities area	10000
2. Equipment for schools (in the areas to be selected for compulsory edn. ~~in 1946-47~~) (1) cities area	10000
	2880
(2) other area	10000
Total Capital	58800
Total ordy. & Capital	13,44090
Closing balance (deficit)	— 94497

@ including a sum of Rs 2,83,000 for salary & allowances of teachers employed in cities in cities area

including a sum of Rs 23480 for new charges for cities in cities area

@ including a sum of Rs 1130 for contingent charges for cities in cities area

27/4/47

10/7/47

2,80,000
1,35,000
1,12
527

46,000
1,21,420
2,80,000
1,20,083
94497
105-0
3 Rs.

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

From the D.P.I. RoP No. 14 B3/46-47 dt 11.2.1947

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

1. The D.P.I. has forwarded the revised estimate for 1946-47 and budget estimate for 1947-48 of the Ele. Edn. Fund under the control of Dt. Board. North Arcot. The salient features are examined below.

2. Provision has been made in the budget for the following expenditure connected with the introduction of compulsory education and continuance of midday meals:

	R.E. 1946-47	B.E. 1947-48
Compulsory Education.	Rs 184900	Rs 201,080
Midday meals.	Rs 2,00,000	Rs 2,40,440

Credit has been taken for a subsidy from the Provl. funds to cover the cost of the scheme. [One while taken credit for in the RE for compulsion exceeds the expenditure provided by Rs 27740]

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

	Budget sanctioned by Government.	R.E. 1946-47	B.E. 1947-48
	Rs	Rs	Rs
Opening Balance.	nil	20510	-214420
Receipts:	753617	754970	736010
Charges: Ordy;	929380	938900	968590
Capital;	39000	51000	20000
Closing balance.	-214763	-214420	-467000

4. R.E. 1946-47: (1) Receipts: (a) Ordinary:

No special remarks seem called for. Provision has been made for the refund of the excess subsidy drawn in 1945-46 for the scheme of compulsion and midday meals.

(b) Capital: Credit has been taken for a subsidy of Rs. 20,000 from provl. funds towards one half of the cost of construction of school buildings and for a contribution of an equal amount from general funds to meet the other half of the cost. It is submitted that the buildings are intended for the ele. schools at Vallam & Mattam. Kallarmadam. A subsidy of Rs 9,600 has been promised for this work, as early as in 1942. The Dt. Board has not been able to proceed with the construction of buildings on account of the scarcity of building materials. The Govt. have sanctioned been sanctioning extension of time for the completion of the work and for claiming the subsidy due from provl. funds year after year. The present sanction expires by March 1947.

A part payment has been made for the work and the balance of subsidy payable is Rs.7,000. The credit taken for the subsidy of Rs.20,000 in the R.E. may be reduced to this figure. The remaining cost of Rs. 13,000 will be met from the genl. funds or by the transfer of addl. contribution from the genl. funds ~~or the E.E. fund itself.~~ In the former case, the deficit will increase by Rs. 13,000. The L.A. dept. may be consulted on the point.

(ii) Charges: Ordinary: No remarks.

(b) Capital: The provision of Rs. 51,000 is made up of Rs. 40,000 for buildings for the schools at Thellar and Matam and the balance of Rs. 11,000 is for supply for furniture to schools. The D.P.I. has observed that the equipment supplied to schools is inadequate in most cases. In the circumstances the expenditure proposed may be allowed.

(iii) According to the Budget as framed by the Board the R.E. closes with a deficit of Rs. 1,86,680. The real deficit will be Rs. 2,14,420. The Board has been asked to adjust to the E.E. fund this year a sum of Rs. 1,12,401 out of the arrear toll compensation grant sanctioned this year. Even after this adjustment, there will be a deficit of Rs. 1.02 lakhs. If the Govt. grant under capital is reduced to Rs. 7,000 as indicated at A above, the deficit will increase to Rs. 1.15 lakhs. It appears that a subsidy should be paid from provl, funds towards this deficit. If not the salaries of teachers may be left in arrears.

6. Budget 1947-48: (a) Receipts: No remarks seem called for.

(b) Charges: Ordinary: There is increase of Rs. ~~13,000~~ 30,000 in the budget over the allotment provided in the R.E. The increase is mainly due to the employment of 30 addl. teachers; grant of increment and leave allowances to teachers and duty allowance to headmasters of higher ele. schools

(ii) Capital: A sum of Rs. 20,000 is provided for (Rs. 10,000 under buildings and Rs. 10,000 under equipment). The D.P.I. has commented upon the inadequacy of the accommodation provided for in schools and equipment provided therein. In the circumstances the provision may be allowed.

(iii) The Budget opens with a defitit of Rs. 2.14 lakhs and closes

with a deficit of Rs. 4.67 lakhs. If this minus opening balance may be avoided by the adjustment of arrear toll compensation grant & payment of subsidy from provl. funds, The net deficit for 47-48 will be Rs. 2.53 lakhs. From the file dealing with the genl. funds budget the L.A. Dept. have noted that the entire arrear toll compensation grant (Rs. 2,01,525) payable to the Bd., in 1947-48 will be available for transfer to the E.E. fund, against Rs. 81,440 taken credit for in the Budget. If the adjustment is made the deficit will be reduced to Rs. 1.33 lakhs. The question as to whether a subsidy should be paid towards this deficit may be considered after the actual closing balance for 1946-47 is known..

6. The Govt. have recently decided that revised scales of pay should be sanctioned to teachers of ele. schools under local bodies. The intention is that means should be devised for providing the necessary funds for the extra cost on account of revision of salary Advances will be provided from provl. funds and recovered from the local boards. From the particulars furnished in the Annexure to the budget, it will be observed that the cost of revision of salaries will be about Rs. 1.89 lakhs as worked out below:

	No. of teachers.	Existing Scale of pay	Revised scale of pay	Extra cost
		Rs.	Rs.	Rs.
Lower elementary grade	172	15-20	20-30	15480
Higher elementary grade	163	20-30	25-40	147330
Secondary grade	143	25-45	35-65	25740
				188550

Of this a sum of about Rs. 43000 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 by a subsidy from provl. funds in as much as the Government have undertaken to meet the entire cost under the scheme. Excluding this net liability to the Dt. Board will be Rs. 1.45 lakhs. This is the ultimate liability and the immediate liability is not known. The question for consideration is whether the rate of Educational tax should be raised to meet a portion of the cost of revision of salaries. The present rate is 12 ps. and this is the conventional maximum for the Dt. Bd., The normal expense

of salaries is Rs. 8 lakhs, and the extra cost of revision will come to Rs 1·25 lakhs. Secretary has recorded the view that the rate of Edn. tax may be raised in the ratio which the addl. expdre: on account of revision of salaries bears to the present commitment. On this basis, the rate of education tax may be raised by 2½ ps. The additional income from the tax will be Rs. ~~20,000~~ 50000 and will cover only a small portion of the cost of revision. Special means will have to be devised to meet the remaining cost. This question may be considered on receipt of the report to be called for from the Special Officer in the G.O. to be issued regarding the revision of salaries. For the present the tax may be raised to 16½ ps.

7. Compulsory Elementary Education:

(a) Revised Estimates for 1946-47: The Board has provided for an expenditure of Rs 1,84,900 for the introduction of compulsory education and taken credit for a subsidy of Rs 2,12,600 from the provl. funds. In G.O. 1511 Edn., Dt. 3-11-46, a sum of Rs. 98,014/- has been sanctioned for the working of the scheme of compulsory edn. in areas of 1945-46. A subsidy towards the cost of the scheme introduced this year will become payable if the Board claim a subsidy on this account before the end of this year. ~~For the present the estimate may be allowed.~~ The estimate will be revised subsly

(b) Budget Estimate for 1947-48: Under the scheme of compulsory Education introduced in 1945-46 and extended this year about 16800 children will be newly receiving instruction in schools in 1947-48. Besides, this about 4400 children will be newly enrolled in these areas next year. The Government propose to extend further the scheme of compulsory edn. in selected villages in each district in 1947-48 so as to bring 1·50 lakhs of children ultimately. Of these about one lakh of children will be newly brought to school in 1947-48. The proportionate number for Nuh Area will be 5600. Thus provision should be made in the budget for 1947-48 for the education of 16800 children for a full year and 10000 children for a portion of the year (9 months). The cost will be as follows:—

For 16800 children at Rs. 14 per pupil Rs 2,35,200
For 10000 children (for nine months) 1,05,000
Sheds 10,000
Equipment 28,600
3,78,800

~~B.F.~~

~~Total~~

The estimate may be revised as indicated above.

8. Supply of midday meals: Credit has been taken for a subsidy of Rs.2 lakhs in the R.E. towards the cost of supply of midday meals to school children this year. A subsidy of Rs 1,81,455 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 Dt. Board. In any case the figure in the R.E. is liable to revision with reference to the expenditure incurred by the subsidy actually paid.

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

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

LOCAL ADMINISTRATION DEPT. 07631 4 MAR 47 SECRETARIAT, MADRAS

Eb Dis no. 14383-B2/47-1
4.3.47

L.A. Department.

Para 4 of E. & P.H. note in pp. 1 and 2 ante:- Out of the arrear toll compensation of Rs.2,01,523 sanctioned this year, the Dt. Bd. has already been directed to adjust - Rs.81,437 to its Elementary Education account. The General account for 1946-7 is expected to close with a deficit of Rs,7,685. It has therefore been decided to permit the Board to adjust an equal amount from the balance of the arrear toll compensation. E. & P.H. have taken into account the balance of the arrear toll compensation (Rs.1,12,401) and say that there is a still an uncovered deficit of Rs.1.15 lakhs in the Elementary Education account. In view of what is stated at A

p.t.o

above, it is not possible to increase the contribution from the General to the Elementary Education account either to meet the expenditure of Rs.13,000 mentioned in para 4(1)(b) or to meet the deficit of Rs.1.15 lakhs referred to in para 4(ii)(b)(iii) on page 2 ante.

2. Para 5(iii) of E. & P.H. note in page 3 ante:-
The question as to what subsidy should be given to the Board in 1947-8 may be considered after the actual opening balance for 1947-8 is known.

5.3.47 5.3.47 5.3.47

Fin. 5/3

Fin.(Exp.A) LM.W.07631-113 dt. 5/3/47

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

A on p. 2 above. In view of the large deficit anticipated in the E.E. fund according to the R.E. for 46-47, this dept. may suggest that the District Board may be asked to curtail the provisions made for the Capital expenditure by Rs.13,000 and that the subsidy to be sanctioned may be limited to Rs. 1.02 lakhs. G.i. 7.3.47. 1.15 .03 1.02

N on p. 3 above. This dept. have already noted in another file that the question of sanctioning subsidy towards the cost of revision of salaries for the teachers employed under the Compulsory education Schemes may be considered as a general one and decided separately after knowing the full financial implications involved in the proposal in respect of all the local bodies. G.i. 7.3.47

ASST. SECRETARY TO GOVERNMENT EDUCATION AND PUBLIC HEALTH DEPT. 1 MAR 1947 18886

13614 5 MAR 1947 PUBLIC HEALTH DEPT.

N on p. 4 above. As suggested in other similar cases, the E.P.H. dept. may be requested to ascertain the immediate extra cost involved on account of the revised scales of pay and to increase the education tax to the extent necessary. Executive Committee G.i. 7.3.47 FDR 6.3.47 G.i. 7.3.47 D.S. 7/3/47 E-PH.

Fin.U.O. 13614 Capital 7/3

E+PH dept

The provision for capital expenditure is Rs 51,000/- Of this Rs 40,000/ is intended for the school buildings at Thalassamudram. Rs 11000 for the supply of equipment to schools. Of the expenditure of Rs 40,000/-, Rs 7000/- will be met by Govt grant + Rs 20000/- by a contribution from General funds. Means should now be devised for meeting the balance of Rs 13000/- The Fin dept suggest that the capital expenditure be reduced. It is not known whether the buildings can be constructed with the provision of Rs 27000 only. Presumably it may not be possible. The other item of capital expenditure is supply of equipment to Schools. It is not known whether this can be reduced or transferred whether any portion can be for meeting the cost of the buildings. In any case the matter may be referred to the Dist Board.

The draft memo below is for approval.

8/3 8/3/47 8/3/47

(Issued as memo 14383-B2/47-2 dt 8/3/47)

The points raised in this file regarding the enhancement of education tax for purposes of meeting the cost of revision of salaries and the liability of Govt

8

for meeting the cost of revision of salaries of teachers employed under the compulsory scheme of education are further examined in another connection. A decision on the general question may be awaited. The file may lie over till 15.4.47.

15/3 15.3.47.

NM 17/3/47

O.J.O

8

B

The S.P. Officer has suggested that the tax may be raised to 18 pies.

P/3/7

F

D 28 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 ~~E~~lementary 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 North Arcot is concerned, the conventional maximum upto which the tax may be raised will be 16½ pies. In the notes on pages 3-6 ante the view has been recorded that it will be sufficient for the present if the tax is raised up to this rate. The need for further enhancement may if necessary be considered on receipt of the report called for in para 6 of the draft below:

(2) above: The question whether a subsidy will be paid from the 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., North Arcot, is concerned the extra cost of 41000 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 with reference to para 6 of the draft letter dated 2 may be left for examination to be undertaken on receipt of the report called for in para 2. The budget closes with a deficit of Rs 94,497 A subsidy may have to be paid towards the deficit the amount payable may be determined after the actual closing balance is known.

7. A draft order is submitted. L.A. and Fin. deptts may see before ~~circulation~~ circulation.

LOCAL ADMINISTRATION DEPT. 24191 11 JUL 1947 SECRETARIAT, MADRAS

2/7/47

NM 10/7/47 S/ LA W Finalised 11/7

LA Fin.

G&H No. 14383-B2/47-4

11-7-47

10

L. Deptt

Previous note of this department may be read.

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

11.7.47

Finance (Exp. A)

Secy

Dy. Secy

A

The file may be circulated to Members of Council & Ministers as per 'B' on page 9 ante.

12/7/47 S

Members (Council)

TSA 13-7-47

SECRETARY TO GOVERNOR 41498 11 JUL 1947 FINANCE DEPARTMENT

15 JUL 1947 GOVERNMENT OF ORISSA