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Sectt. II-27—58,004—4-11-4

E. &. P.H. (1947) Department.

SERIES.

G.O. NO. Ms.1559 Edn.

Dated 16th July 1947.

[Despatch Abstract.]

Budget Estimate - 1947-48 - Elementary Education Fund - District Board The Nilgiris - Orders passed.

Back Papers.

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

Further Papers.

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

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS
Rop.No.23 B3/46-47, dated 1-2-1947.
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Sub:- Elementary Education Fund - Budget Estimate for 1947-48 - District Board, Nilgiris.

Ref:- Letter from the Special Officer, District Board, Nilgiris R.C.No.A3-6866/46, dated 6-12-1946.

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10687

ASST. SECRETARY TO GOVERNMENT
EDUCATION
8 FEB 1947

Submitted.

2. Revised Estimate for 1946-47.

Credit taken for Rs.6072/- as Government grant under section 37 of the Act is liable to revision with reference to the actual amount credited to the fund during 1945-46.

3. Budget Estimate for 1947-48.

Credit taken for Rs.6072/- as Government Grant under section 37 of the Act is liable to revision.

'A'

4. Accommodation is reported to be either unsuitable or inadequate or both in 21 boys' schools. Almost all boys' schools have provision for playgrounds though in the case of many the area provided is inadequate. The Inspectress of Girls' Schools reports that there is no space for playground and Garden in Board Girls' School, Hanoor. The District Board should plan a building programme.

5. Additional teachers are required for six boys' schools.

6. Nineteen Board boys' schools are reported to be in urgent need of equipment. The provision of Rs.4000/- made under Capital (Rs.3000/- for furniture and apparatus and Rs.1000/- for Books and maps, may be utilised in full in consultation with the Inspecting Officers.

7. 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 600 children of schoolage. Of these, about 400 children might have been enrolled in schools during 1945-46. The provision for the education of these children should be made for 12 months in 1946-47. The probable recurring expenditure under the several heads was estimated and the Government have in their order No.1511, Education, dated 3-8-1946 sanctioned the payment of subsidies in monthly instalments. During 1946-47 about 120 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 700 children, about 470 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.2160, Education, dated 12-11-1946 with effect from 10-12-1946. Provision for recurring expenditure will therefore have to be made for 2 months roughly, and added on to the advance sanctioned in G.O.No.1511, Education, dated 3-8-1946 and this will be the Revised Estimate for 1946-47.

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

Number of teachers required for 470 children 13 (A)

Number of teachers required for 120 children 3 (B)

3

	A (13 teachers)			B (3 teachers)		
	Per month Rs.	For 2 months Rs.	Per annum Rs.	For 8 months Rs.	Per annum Rs.	Per month Rs.
Pay of teachers at Rs.20 p.m. each	260	520	3120	2080	720	60
Dearness Allowance for teachers at Rs.16/- p.m. each	208	416	2496	1664	576	48
Contingencies at Rs.1-8-0 per teacher p.m.	19-8-0	39	234	156	54	4-8-0
Rents.	--	--	--	--	--	--
Pay of peons & Conductresses.	--	--	--	--	--	--
Dearness Allowance for Peons and Conductresses	--	--	--	--	--	--
Books & slates (lump)	--		750			
Construction of sheds(lump)			5000			
Equipment (lump)			500			

(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 700 children. Of these, about 470 will be admitted during 1947-48. Provision for educating 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 990 children admitted upto the end of 1945-46 and 1946-47 areas. The cost of educating* the 260 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 400 children may be taken to be the same as the estimate based on which advance was sanctioned in G.O.No.1511, Education dated 3-8-1946. The annual cost of educating the 120 children in the 1945-46 area and the 470 children in the 1946-47 area is worked out in the statement under Revised Estimate for 1946-47.

*Annual progressive increase in :-

1945-46 area	.. 120
1946-47 area	.. 140

(b) Midday Meals.

(i) Revised Estimate for 1946-47:- The estimated expenditure for 1946-47 is Rs.12994/- as per G.O.No.1511, Educaation, dated 3-8-1946 for the 1945-46 area in respect of the stage reached on 31-3-1946.

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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 540 children the maximum fixed for the District. There is no labour school in the 1945-46 area. The annual cost of feeding these children is Rs.12994/-. The maximum number fixed for the 1946-47 area is 230. 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.5534/-. It is assumed that the Government will fix 230 children, the number fixed for the current year, for the 1947-48 area also. Provision may roughly be made for 230 pupils for 3 months and it works to Rs.1509/- Thus the total estimate works to Rs.20,037/- or Rs.20,000/- 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.

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.	976	6,376
2. Dearness Allowance to teachers.	800	5,120
3. Pay of peons & Wages of Conductresses.	--	--
4. Dearness Allowance to peons and Conductresses.	--	--
5. Rent for school buildings	180	180
6. Contingencies.	75	480
7. Books & Slates.	500	750
Total	2531	12,906 or 12,900
8. Midday meals	12994	20,000
GRAND TOTAL - ORDINARY	15525	32,900
Expenditure - Capital.		
9. Construction of sheds	--	5,000
10. Equipment	--	500
Total	--	5,500
GRAND TOTAL - ORDINARY & CAPITAL	15525	38,400

(d) Details for the credit taken and the expenditure proposed, called for in Government Memorandum No.75295-B-2-46, dated 9-12-1946 received from the Special Officer is enclosed.

for Director of Public Instruction

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

m.k.5/2.

Sd
5/2

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120 140 [illegible]

LOCAL ADMINISTRATION DEPARTMENT.

From
A. D. Crombie Esqr.,
C.I.E., I.C.S.,
Special Officer, District Board,
The Nilgiris, Ootacamund.

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

Through the Director of
Public Instruction, Madras.

P. 23 B3/4647
9 DEC 1946

Roc. A-3/No.6866/46, dated 6-12-1946.

Sir,

Subject:- BUDGET - Elementary Education Fund Account - The Nilgiris District B oard - Budget Estimate for 1947-48 and Revised Estimate for 1946-47 - Submission of.

I forward herewith the Budget Estimate of the Elementary Education Fund Account of the Nilgiris District Board for the year 1947-48 and the Revised Estimate for the year 1946-47 in duplicate with necessary enclosures. Necessary provision for the compulsory education and supply of mid-day meals has been made with appropriate headings as prescribed in G. O. No. 1175, Education dated 14-6-1946.

Crombie

Special Officer,
District Board, the Nilgiris.

1) Copy to the Director of Public Instruction, Madras, with a copy of the Budget and enclosures.

ELEMENTARY EDUCATION BUDGET - ABSTRACT.

HEAD OF ACCOUNT.	Estimate for 1946-47.	Revised Estimate 1946-47.	Budget Estimate 1947-48.
RECEIPTS:—	Rs.	Rs.	Rs:
OPENING BALANCE—	7,879/-	17,477/-	15,704/-.
1. Education cess.	13,524	11,698	13,992/-
2. -do- to be received from Panchayat Boards.	...	500	...
3. Government grant under Section 37 of the Elementary Education Act.. ..	6,072	6,072	6,072/-
4. Compensation for loss of income under Education Tax.	7,087	7,087	7,087/-
5. -do- under proviso 37 of the Elementary Education Act.. ..	19,320	19,320	19,320/-
6. Contribution from General Funds. ..	94,000	94,000	96,000/-
7. Refund of Permanent Advance.. ..	...	1,040	...
8. Advances recovered.	...	315	...
9. Other receipts.	150	150	200/-
Total.	1,39,883.	1,40,182.	1,42,671.
COMPULSORY ELEMENTARY EDUCATION:-- GOVERNMENT GRANTS.			
10. For the introduction of compulsion...	12,030	1,056	2,115/-
11. For the supply of Mid-day meals. ..	16,660	15,210	22,250/-
Total.	28,690.	16,266.	24,365.
Total receipts ordinary.	1,68,843.	1,56,448.	1,67,036.
Deduct amount transferred to capital.	1,000.	2,700.	4,000.
Total receipts ordinary.	1,67,843.	1,53,748.	1,63,036.
CAPITAL RECEIPTS:-- GOVERNMENT GRANTS.			
12. Other than compulsory.	...	...	...
13. Compulsory Elementary Education. ..	1,700	500	750/-
14. Constructing temporary sheds. ..	...	...	5,000/-
15. Furniture.	...	...	500/-
Add amount transferred from Capital.	1,000	2,700	4,000/-
Total.	2,700.	3,200.	10,250.
Total receipts ordinary and capital.	1,70,543.	1,56,948.	1,73,286.
Grand total including opening balance.	1,78,422.	1,74,425.	1,88,990.

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P.T.O. -2-

HEAD OF ACCOUNT.	Estimate for 1946-47.	Revised Estimate 1946-47.	Budget Estimate 1947-48.
	Rs.	Rs.	Rs.
EXPENDITURE - ORDINARY.			
1. Salaries and allowances.	91,564.	76,830.	81,158/-.
2. -do- Dearness allowance.	41,478.	39,820.	41,612/-.
3. Contribution to Pro: Fund...	2,000.	3,000-	3,300/-.
4. Travelling allowance. ...	150.	180.	200/-.
5. Contingencies. House Rent...	9,968.	7,920.	9,168/-.
Other items..	3,428.	3,664.	3,804/-.
6. Equipment— Furniture and Apparatus. ..	50.	50.	150/-.
7. Library books and maps. ..	...	47.	150/-.
8. Repairs to buildings. ..	2,000.	3,100.	3,200/-.
9. Permanent advance.	...	1,040.	... 2,000/-.
Audit recoveries.	...	3,400.	
10. Advances recoverable... ..	...	204.	...
Total.	1,50,638.	1,39,255.	1,44,742.
COMPULSORY ELEMENTARY EDUCATION.			
11. Compulsory elementary education teaching.	...	1,056.	2,115/-.
12. Supply of Mid-day meals. ..	16,660.	15,210.	22,250/-.
Total.	16,660.	16,266.	24,365.
Total ordinary.	1,67,298.	1,55,521.	1,69,107.
CAPITAL - EXPENDITURE.			
1. Furniture and Apparatus.	900.	2,600.	3,000/-.
2. Books and Maps.	100.	100.	1,000/-.
COMPULSORY SCHEME.			
3. Construction of temporary sheds.	...	...	5,000/-.
4. Furntire and equipment. ..	1,700.	...	500/-.
5. Books and Slates.	...	500.	750/-.
Total.	2,700.	3,200.	10,250.
Expenditure Ordinary and Capital	1,69,998.	1,58,721.	1,79,357.
Closing balance. ..	8,424.	15,704.	9,633.
tal including closing balance.	1,78,424.	1,74,425.	1,88,990.

Special Officer,
District Board, the Nilgiris.

BRR/5-12-46/P.M.

SUMMARY OF THE BUDGET ESTIMATE RELATING TO ELEMENTARY EDUCATION FUNDS.

Particulars.	Opening balance.	Receipts.	Expenditure.	Closing balance.	Remarks.
	Rs.	Rs.	Rs.	Rs.	
RECEIPTS.					
for 1946--47--					
Ordinary.	17,477/.	1,56,948/.	1,58,721/.	15,704/-.	
BUDGET ESTIMATE					
For 1947--48.	15,704/.	1,73,286/.	1,79,357/.	9,633/-.	

SCHEDULE OF ESTABLISHMENT.

Particulars.	Pay and allowances.	Dearness allowance.	Remarks.
	Rs.	Rs.	
Boys Schools. ..	76,971	39,115	12-770 17 [illegible]
Girls Schools. ..	3,866	2,304	
Muslim Schools. ..	321	192	
Total.	81,158.	41,611.	

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EXPLANATORY MEMORANDUM 1946-47 - (REVISED ESTIMATE).

The Revised Budget Estimate for 1946-47 relating to Elementary Education Funds.

RECEIPTS:— Opening balance Rs.17,477/-. The actual closing balance for 1945-46 has been taken as opening balance for the revised estimate for 1946-47.

Education cess and tax - Rs.11,698/-. This amount is expected from the Revenue Department.

Education tax - Rs.500/-. This amount is expected to be received from the Panchayat Boards towards the arrears of education tax prior to 1941.

Under section 37 of the Elementary Education Act - Government grant - Rs.6,072/- plus Rs.7,087/-. This amount is expected from Government under section 37 of the Elementary Education Act and compensation for loss of income from education tax levied on profession tax.

(11) Government grant under proviso to section 37 of the Elementary Education Act - Rs.19,320/-. This amount was sanctioned by Government in G. O. No.783, Education, dated 10-4-1946 and G. O. No. 792, Education, dated 11-4-1946.

Contribution from General Funds - Rs.94,000/-. This is the maximum amount that can be spared from general funds to the Elementary Education funds.

Refund of permanent advance - Rs.1,040/-. This is the amount advanced to the Chairmen, Mid-day Meals Committee.

Advances recovered - Rs.315-0-0. This amount was granted to the subordinates as advances and subsequently recovered.

Other receipts.- Rs.150/-. This amount represents the rent for the quarters occupied by the teachers of Naduvattam, Anikorai, Sholurmattam and Ellithorai schools and application fees for appointment of teachers.

Introduction of compulsion - Mid-day meals.- Rs.14,550/-. This amount has been sanctioned by Government as grant to meet the cost of supply of mid-day meals to the poor pupils in the compulsory areas. Rs.1,716/- is expected from Government as grant.

Amount transferred from Ordinary.- Rs.2,700/-. This is the amount transferred to the Capital from the Ordinary receipts, and taken as receipt in the Capital.

EXPENDITURE ORDINARY - REVISED BUDGET for 1946-47.

Staff - (a) Salaries and allowances - Masters - Rs.76,830/-. The expenditure up to 30-9-1946 was Rs.32,536-9-0 taking this into account, the absolute minimum amount required up to 31-3-1947 has been provided.

Dearness allowance - Rs.39,820/-. The expenditure up to the end of September 1946 was Rs.17,492/-, taking this into account, the minimum amount required has been provided.

Contribution to Provident Fund - Rs.3,000/-. The estimated amount for

for the payment of bonus to all the Elementary School teachers contributing to provident fund has been made.

Travelling allowance - Rs.180/-. This is for paying travelling allowance to the teachers transferred from one school to another. The maximum has been provided.

Contingencies - House rent and other items - Rs.7,920/- plus Rs.3,664/-.

The expenditure up to the end of September 1946 was Rs.5,529/-. The amount required up to end of March 1947 has been provided. This includes amount required for compulsory area.

Equipment - Furniture and Apparatus - Rs.50/-. The approximate amount required till the end of March 1947 has been provided, and Rs.47/- for Books and Maps.

Repairs to Buildings - Rs.3,100/-. The expenditure up to the end of September 1946 was Rs.467-12-0. The maximum amount required for the maintenance repairs to school buildings has been provided, as some of the schools require urgent special repairs.

Permanent Advance - Rs.1,040/-. This amount will be recovered by adjustment. Rs. 3,400/- is provided to refund the excess drawal of Government grant.

Advances recoverable - Rs.204/-. This is the amount recoverable from the subordinates.

Compulsory Education - Supply of Mid-day meals - Rs.16,266/-. The expenditure up to the end of September 1946 was Rs.1,534/- and the maximum amount required is provided.

Capital Expenditure - Rs.3,200/-. The expenditure up to the end of September 1946 is nil. The approximate amount has been provided to meet the probable expenditure.

Closing balance - The Revised Budget for 1946-47 has been closed with Rs.1,57,04/- after making minimum provision for all the items absolutely necessary.

BUDGET ESTIMATE FOR 1947-48.

Receipts:--

Opening balahce. The closing balahce of Rs.15,704/- for 1946-47 has been taken as opening balahce for 1947-48.

Education cess and tax - Rs.13,992/-. This amount has to be adjusted by the Revenue Department towards the Education Tax collected by them along with the land revenue.

Government grant - (1) Under Section 37 of the Elementary Education Act.- Rs. 6,072/- plus Rs.7,087/-. This approximate amount is expected from Government under section 37 of the Elementary Education Act and compensation for loss of income from Education Tax levied on profession tax.

(11) Under Proviso to Section 37 of the Elementary Education Act - Rs.19,320/-. This is also Government grant. This represents subsidy for schools opened prior to 1-4-1921 and after 1-4-1921.

Contribution from General Funds - Rs.96,000/-. This is the maximum ~~maximum~~ amount that can be spared from the General Funds to the Elementary Education Funds.

Education Funds. ~~in the Elementary~~

Other receipts - Rs.200/-. This small receipt is expected towards the house rent from the teachers of Local Fund Schools, Naduvattam, Anikorai, Sholurmattam and Ellithorai and sale of unserviceable articles of furniture in addition to fees for application for teachers/ post.

Compulsory Education - Introduction of compulsion - Rs.2,115/-. This amount is proveded for to meet the pay and allowances of 4 additional teachers to be employed in the compulsory area. It includes Rs.760/- for the payment of dearness allowance to the teachers.

Mid-day meals - Rs.22,250/-. This is the approximate amount provided for the supply of mid-day meals to the poor pupils in the compulsory area.

RECEIPTS CAPITAL - Rs.4,000/-. The amount transferred from Ordinary, receipt is taken credit.

EXPENDITURE ORDINARY.

Staff - Salaries and allowances - Masters - Rs.81,158/-. This represents salaries and allowances to teachers as per schedule of establishment and for 12 additional teachers for the new schools to be opened.

(11) Dearness allowance - Rs.41,612/-. This amount is required to pay dearness allowance to the teachers as per schedule of establishment.

Contribution to Provident Fund - Rs.3,300/-. This has been provided to pay the bonus to the teachers contributing to Provident Fund.

Travelling allowance - Rs.200/-. This amount is provided for the payment of travelling allowance to the teachers transferred from one school to another during the year 1947-48.

Contingencies - House Rent - Rs.9,168/-. This has been estimatdd on the rate of rent now being paid to the Elementary School Buildings and for additional schools to be opened.

Other items - Rs.3,804/-. This item represents the payment of contingent charges such as chalks and other articles indispensable to schools. It includes special contingent charges of Rs.3/- per mensem, to all the girls schools and also boys schools where women teachers are employed for needle work.

Equipment - Furniture and Apparatus - Rs150/-. This item provides for repairing the furniture, time pieces, etc.

Library Books and Maps - Rs150/-. This item is intended for book binding and purchase of table copies of books.

Repairs to Buildings - Rs.3,200/-. This item provides for the expenditure that will have to be incurred for the maintenance of the District Board School Buildings.

Audit recoveries - Rs. 2,000/-. This amount is provided to meet any unexpected refunds to Government.

P.T.O.

COMPULSORY EDUCATION TEACHING - Rs.1,250/-. This amount is provided for to meet the pay, allowances and dearness allowance of the two additional teachers to be employed in the compulsory area.

Supply of Mid-day meals - Rs.22,250/-. This is the approximate amount provided for supplying mid-day meals to the poor pupils in the compulsory area.

Capital Expenditure - **Furniture and Apparatus** - Rs.3,000/- plus Rs.1,000/- for Books and Maps. This amount has been provided for the purchase of furniture, books and maps to the Local Fund Schools.

COMPULSORY SCHEME - Rs.6,250/-. This amount has been provided for construction of temporary sheds, furniture and equipments and Books and slates under compulsory scheme.

CLOSING BALANCE --Rs.3,929/-. The Budget Estimate for 1947-48 closes with balance of Rs.3,929/-, after taking the absolute minimum -- amount required.

6/12/46
Special Officer,
District Board, the Nilgiris.

BRR/5-12-46/P.M.

NUMBER OF SCHOOLS HAVING THE HIGHEST CLASSES.

			Lower Elementary.	Higher Elementary.	Total.
1.	Number of schools on the date of submission of the Budget.		72	8	80.
2.	Number of schools proposed to be opened.	5.			
3.	Total number of teacher employed in all the schools on the date of admission of the Budget. ..	198.			
			Secondary.	Higher Elementary.	Lower Elementary.
4.	Scale of pay in force and the number of teachers in each scale.		25--2/2--45.	20--1/B-~~24~~ 2/B-~~30.XXXX~~	15-1/B-20.
			9.	176.	13.
			Total -- 198.		
5.	Number of additional teachers proposed to be employed:--		6.		
	(1) In the existing schools.	--	6.		
	(2) Schools to be newly opened during the ensuing year, and their scale of pay.	--	5. Higher Elementary hands.		
6.	If the pay of the existing teachers is proposed to be revised. The total number of the teachers will be affected showing the present and the proposed scale of pay and the extra provision made for the purpose. ..	--	-- N I L. --		
7.	Remarks.	--	-- N I L. --		

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25-65
15-15

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360

ELEMENTARY EDUCATION--COMPULSORY--SUPPLY OF MIDDAY MEALS-- EXHIBITION IN THE BUDG O.No.1175, Edn., dated 14-6-46.)

19

Head of Account.	Budget Estimate for 1946-47.	Revise for -47.	Budget Estimate for 1948.
RECEIPTS--ORDINARY. 9			9
Government grant---			
for the introduction of compulsion.	12,030/- ✓	1 /- ✓	2,115/- ✓
for the supply of midday meals.	16,660/- ✓	15 /- ✓	22,250/- ✓
CAPITAL.			
Government grant--			
for other than compulsory elementary education.	...		...
Compulsory elementary education.	1,700/- ✓	/-	750/- ✓
COMPULSORY SCHEME			
Construction of temporary sheds.	...		5,000/- ✓
Furniture and equipment.	...		500/- ✓
	30,390/- ✓	16, /- ✓	30,615/- ✓
EXPENDITURE--ORDINARY.			
Compulsory elementary education teaching etc.	...	1, 6/- ✓	2,115/- ✓
Supply of midday meals.	16,660/- ✓	15, 0/- ✓	22,250/- ✓
CAPITAL.			
Compulsory scheme.			5,000/- ✓ 1)
1) Construction of temporary sheds.	...		500/- ✓ 2)
2) Furniture and equipment.	...	0/- ✓	750/- ✓ 3)
3) Books and slates.	...		
	16,660/- ✓	16, 5/- ✓	30,615/- ✓

From
Sri Rao Bahadur H.B.
Ari Gowder,
President, Dt.Board,
Nilgiris, Ootacamund.

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

ASST. SECRETARY TO GOVERNMENT
4 NOV 1946
EDUCATION AND PUBLIC HEALTH DEPT.

Sir,

A3.No.6923/46, dated 30.10.1946.

Sub:- Cess - Education Cess - to levy - increased cess - orders requested.

Ref:-Inspection - District Board office by the Deputy Inspector of Local Boards, Coimbatore and the Proceedings No.17724/46-B7 dated 30.8.46 of the Inspector of Local Boards, Madras.

66868

I have the honour to state that the Deputy Inspector of Local Boards, Central Range, Coimbatore has remarked in his Inspection Report dated 30.5.1946 of the District Board Office that the financial position of this Board is far from satisfactory and that the General funds are affected very badly by the huge contribution made to the Elementary Education funds. He has suggested that the education cess may be increased from 14 pies to 18 pies in the rupee of land revenue.

While reviewing the Inspection notes of the Deputy Inspector of Local Boards in his proceedings Roc.No.17724/46-B7 dated 30.8.1946 the Inspector of Local Boards, also has suggested the same proposals as a measure to improve the financial position of this Board. I, therefore request that the Government may be pleased to accord sanction to increase the education cess from the existing rate of 14 pies in the rupee of land revenue to 18 pies.

I request the favour of early orders.

for President.

J.2 5/9
15/11
25/11

Estt Dept (B2).

Memo no 66869 B2-1 Edn d. 15·11·46

Tax – Dt Bd, the Nilgiris – enhancement of rate of education tax.

p.l. ante

Ref:— Letter from the P.D.B, The Nilgiris No A3.6923/46 d 30.10.46.

The P.D.B. the Nilgiris is requested to forward to the Govt a copy of the resolution of the Dt Board the Nilgiris resolving to enhance the rate of edn. tax levied in the area of the Dt Board from 14 pies to 18 pies in the rupee of land revenue ~~with effect from fasli 1356. as proposed in his letter read above~~.

20/11

13.11.46 13.11.46 14/11/46

To The P.D.B
The Nilgiris

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11 23

Secretary has remarked separately in a file that any proposals from the Special Officers of Dt Bds for the enhancement of rate of edn. tax should not be accepted now and that they should be deferred till the Dt Bds are re-constituted. It is not known whether the P.D.B the Nilgiris when he submitted proposals to the Govt for the enhancement of edn. tax got the approval of the Board.

A

p.l. ante

The P.D.B was asked, on 15.11.46 to send a resolution of the Dt Bd, resolving to levy the edn. tax at the rate of 18 pies. No reply has yet been received in spite of a reminder d 18.12.46. If ~~at all any~~ the resolution is to be passed by the Special Officer it cannot be acted upon in ~~reply is received from it will be from the Spl Officer, Dt Board who is not a nominated non official President of an elected body. In~~ view of the remarks of the Secretary referred to at A above.

B+R

P.T.O.

E & P.A

It is for orders whether the papers may ~~[illegible]~~ be filed with the C.F. or Ⓔ for the present ~~lodged~~. The question may be re-opened as and when a further ~~representation~~ reference is received from the, ~~Dt Board~~ Special Officer

17.1.47. 17.1.47

28/1/47 S

21/1/47

LA
Fin:

E&PH no 66864 B2-2
21.1.47.

ASST. SECRETARY TO GOVERNMENT
5695
30 JAN 1947
FINANCE DEPARTMENT

L A ~~Dept~~
passed A

May be perused and ~~returned~~

into ~~E&H no~~ Finance -

antwany
24.1.47

25.1.47

SW
27.1.47

S/
28.1.47

LOCAL ADMINISTRATION DEPT.
02125
22 JAN 1947
AN
SECRETARIAT

Thro A/S/ 28/1

S.S.S.
25.1.47

Finance (ExpA) 28/1

~~May be perused and returned to E.P.H.~~
On the file referred to by E.P.H. (ante on p 3 ...) this dept

No 2125A-1
28.1.47

KS
3.2.47

have suggested that the Special officer's proposal for increasing the rate of education tax may be approved. E.P.H. may be requested to await the ~~decision in circulation~~ decision on that file before this current is closed.

HR
5.2.47

A.S.
5.2.47.

E & P.H.
18 FEB 1947
12721
EDUCATION AND PUBLIC HEALTH DEPT.

Fin. U.O. 5695 Exp. A-1.
5/2.

E&PH Dept.

This file may be recorded till 15.3.47 pending a decision on the ⊕ file referred to above.

⊕ being only referred

17.2.47 17.2.47

18/2/47

13

Ed & PH Dept:

The Go in which orders were passed on the E. E. Fund budget of the Dt Bd the Nilgiris for 1946-47 is put up in a ⊗ file sent to L A / Fin on 21.1.47. This file may lie over till that Go becomes available for this file.

⊗ of enhancement of rate of [illegible] Govt.

CA 12.2.47. [illegible] 12/2/47.

[illegible] 14/2/47

14 Osr 29

C.F. 32.

Department	Received .... Registered ....
From (Name) H.H. Carleston Esq., O.B.E., I.C.S.,	To
Designation Special Officer,	The Secretary to Government, Education and Public Health Department, Fort St.George, Madras.
Station District Board, Nilgiris	

19490 Enclosures: R.C.A3 No. 6923/46 dated 5. 3. 1947 :

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

Sir,

Tax - The Nilgiri District Board - Rate of Education Tax - Enhancement.

Ref:- Government Memorandum No.66869-B2-1 dated 15.11.1946.

-----

1 22 ante

I forward herewith a copy of the District Board resolution dated 28.2.1947 to enhance the rate of Education tax levied in the area of the District Board from 14 pies to 18 pies in the rupee of Land Revenue with effect from 1st July 1947, i.e. from Fasli 1357. I request that the Government may be pleased to accord sanction for the same at an early date.

H.H. Carleston

Special Officer,
District Board, The Nilgiris.

P.T.O.

30

Copy of resolution.

Read para 3 of the Inspection notes of the District Board office, Ootacamund by the Deputy Inspector of Municipal Councils and Local Boards, Coimbatore and the review of the Inspector of Local Boards, Madras dated 30.8.1946 and Government Memo No.66869-B2-1-Edn. dated 15.11.1946 regarding the enhancement of Education tax.

"Resolved to enhance the rate of education tax levied in the area of the District Board from 14 pies to 18 pies in the rupee of land revenue with effect from 1.7.1947 i.e. from fasli 1357.

Special Officer,
District Board, The Nilgiris.

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15 31

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

Subj:- Budget Estimate - 1947-48 - Elementary Education Fund - Dt.. Board, The Nilgiris - Orders passed.

Read:- From the D.P.I., Roc.No.23 B.3/46-47 dated 1-2-47.
" S.O, Dt Bd, the Nilgiris, Rc No A3-6923/46 d) 5-3-47

Order Ms. No. 1559 Edn.dated 16.7.47.

98
16/7

The Budget Estimate for 1947-48 ~~for~~ of the Elementary Education Fund under the control of the District Board, The Nilgiris, is approved subject to the following remarks:-

(i) Under the scheme of compulsory education introduced in 1945-46 and extended ~~this year~~ in 1946-47, about 990 children will be newly receiving instruction in schools in 1947-48. Besides this, about 260 children will be newly enrolled in these areas ~~next~~ this year. The Govt. propose to extend further the scheme of compulsory Education in selected villages in each district in 1947-48 so as to bring under instruction 1.5 lakhs of children ultimately. Of these, about one lakh of children will be brought to schools in 1947-48. The proportionate number for the Nilgiris District will be 300. Thus provision should be made in the budget for 1947-48 for the education of 990 children for a full year and for 560 children for a portion of the year (8 months). The cost will be as follows:-

For 990 children at Rs.14 per pupil.	Rs.	13,860
For 560 children (for ~~nine~~ eight months)	"	5,230
Equipment for 560 children.	"	1,600
Sheds.	"	5,000
Total.	Rs.	25,690

The estimate ~~may~~ should be revised as indicated above.

19090
2050
17040
990
380
1370
680
7860
522
650

(ii) The provision made for the supply of midday-meals to school children should be deleted with reference to the orders in G.O. No. 386, Education, dated 3-3-'47. (No proposal)

2. The Government have passed orders regarding the revision of pay of teachers of elementary schools from 1-1-'47. ~~The Government~~ They consider that the rate of education tax should be raised from 14 to 18 pies in the rupee of land revenue so as to enable the Dt. Board to meet ~~the portion of~~ a the extra expenditure ~~sanctioned~~ ~~towards~~ ~~the~~ involved in the revision of salaries of teachers. [and also to open more elementary schools.]

The additional expenditure involved should be met from their own funds. The Govt. do not propose to sanction any subsidy from Prov. funds for the purpose. They

subject to approval

3. Under sub-section (2) of section 35 of the Madras Ely. Education Act, 1920, the Govt. sanction the proposal of the Dt. Board, The Nilgiris, that the rate of Education Tax levied in the area of the Dt.Board, ~~The Nilgiris~~, be raised from 14 to 18 pies in the rupee of land revenue, (i.e., from 58 1/3 to 75 % of land cess) with effect from fasli 1357. The Collector of the Nilgiris is requested to arrange for the collection of education tax at the enhanced rate of 18 pies from fasli 1357 and to adjust the additional income due from the tax for 9 months in 47-48 (Rs.3,000/-) to the credit of the Dt.Board in the current year.

4. 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 on revision of salaries that will not be covered by the extra income from the enhancement of the rate of Education tax. and submit proposal for meeting the extra cost.

5. An extract of the remarks from the D.P.I., in paras 4 to 6 of his endorsement is forwarded to the Special Officer for information and necessary action.

6. The sanctioned budget for 1947-48 will be as shown in the Annexure.

20/6/47. 20.6.47 23-6-47 30

To

The Spl.Officer, The Nilgiris. (in triplicate)
copy of 'A' at p.1 c.f.
The D.P.I., Madras.
The Exmr.of L.F.Accts.
L.A. Department.
The Collector of the Nilgiris.

ANNEXURE.

Receipts.	Rs
Opening balance ~~as revised:~~	15704
	16992
ORDINARY.	
1. Education tax.	~~15412~~
~~2. Other receipts.~~	200
3. Govt. grant:	
(i) under section 37 of the Ele. Education Act.	6072
(ii) under the proviso to section 37 of the Act.	19320
(iii) compensation in respect of lost tax on profession tax	7087
(iii) For the scheme of compulsory education.	19090
4. Contribution from the general funds.	96000
Advances Arrears teachers ~~5. Arrear toll compensation grant.~~ to capital	4000
Total ordy:	~~159261~~ 160761
CAPITAL.	
Government grant.	6600
Adv. Arrear teachers forward	4000
Total capital.	10600
Total Ordinary and Capital:	~~169861~~ 171361
Grand total including opening balance.	~~185565~~ 187065

	Charges. Ordinary. Rs.
1. Staff:	
(1) Salaries and allowances. ..	
~~(a)~~ Masters. ..	1,39,810 ⊗
~~(b) Clerks and servants.~~ ..	
(2) Contribution to provident Fund. ..	3300
(3) Travelling allowance.	200
2. Contingencies and equipment:	
(1) Contingencies:	
(a) House-rent.	10,538 #
(b) Other items.	4484 @
(2) Equipment ~~3. Supply of midday meals to school children.~~	300
4. Repairs to buildings.	3200
4. Advances recoverable	2000
Total ordinary:	163832
CAPITAL.	
1. Sheds for schools in compulsory areas	5000
2 ~~(1)~~ Equipment for schools (in the areas ~~to be~~ to be selected for compulsory education ~~in 1948-48 1947-48~~).	1600
(2) ~~eqpt~~ for village schools	4000
Total capital:	10600
Total Ordy. & Capital:	174432 ~~10921~~
Closing balance.	12633 ⊙ ~~11133~~

⊗ includes a sum of Rs 17000 towards salaries & allowances for teachers in schools in compulsory areas

includes a sum of Rs 1370 for rent charges for schools in compulsory areas

@ includes a sum of Rs 680 for contingent charges for schools in compulsory areas

⊙ required for meeting the cost of revision of salaries of teachers

9633
1500
11133

20/6/47

D. 59 25/8

(18) E & P. H. 37

Memo No. 66577 B2/47-1 dated. 22.8.47.

Sub:- Establishment - Ele. education - The Nilgiris Dt. Bd - Revised scales of pay for ~~to Ele.~~ elementary school teachers - Payment of advance to meet the additional expenditure.

Ref:- letter from the Spl. officer, Nilgiris Dt. Bd. R.C. No. A2. 4148/47 dated 5.8.47.

1/4

The Special officer, the Nilgiris Dt. Board, Dt. Nilgiris, is requested to report the actual closing balance in the E.E. fund on 31.3.47. He should also state whether he has ~~not any~~ no proposal to make for meeting ~~the~~ the extra expenditure on account of the introduction of the revised ~~salaries~~ scales of pay with reference to para 4 of G.O. No. 1559 Edn. dated 16.7.47.

Desp. 27/8

To
The Spl. officer,
Dt. Bd,
Nilgiris.

B 21.8. 22/8/47

22/8/47

From
H.H. Carleston Esq., I.C.S.,
Special Officer, Dt. Board,
The Nilgiris, Ootacamund.

To
The Secretary to Government,
Education & Public Health
Department, Fort St.George;
Through the Director of Public
Instruction, Madras.

- -

Sir, R.C.No.A2.4148/47 dated 21.8.1947.

ASST. SECRETARY TO GOVERNMENT EDUCATION
6 SEP 1947

Sub: Education - Elementary - The Nilgiris District Board - Increase of income by levying school fees - sanction requested.

Consequent on the sanction of revised scales of pay to the Elementary school teachers under the District Board, the additional cost involved will be about Rs. 30,000 a year. Of this, a sum of Rs. 4,000/ is expected annually due to enhancement of the rate of Education Tax from 14 to 18 pies in the rupee of land revenue as per G.O.No. 1559 Edn., dated 16.7.1947. In order to meet the additional liability involved, it is proposed to levy school fees in all the lower and Higher elementary schools in non-compulsory area under the District Board at the rates prescribed under rule 73(i) of the Madras Educational Rules. The amount expected by the levy of school fees will be about Rs.6,000/ annually. I request that ~~the~~ Government may be pleased to accord sanction for the same at a very early date.

71|25.

2. The balance amount yet to be required to meet the additional cost involved will be about Rs. 20,000. As there is no other source to enhance the receipts under Elementary Education Account and in view of the inelastic resources of the Board, I have to state that unless Government increase the annual subsidy under the proviso to Section 37 of the Elementary Education Act by Rs. 39,000 as against the subsidy of Rs.19,320 now paid to the District Board, it may not be possible for the Board to meet the additional expenditure involved. I, therefore, request that Government may be pleased to sanction an enhanced subsidy of Rs.39,000 annually under proviso to section 37 of the Elementary Education and to issue early orders.

2500
~~3000~~ x 14
12
35000

DIRECTOR OF PUBLIC INSTRUCTION MADRAS
R 2333
20 AUG 1947

H H Carleston 28/8
Special Officer,
District Board, Nilgiris.

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.
R.O.P.No.23-B3/46-47 dated 4..9..1947.

Submitted to the Secretary to Government, Education and Public Health Department with reference to para 4 of G.O. No.Ms.1559-Edn., dated 16.7.1947.

FOR DIRECTOR OF PUBLIC INSTRUCTION.

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

Ks 6.9.
808
5/9

1-6-0
0-2-10

The reply of the S.O. to the Memo on page 3 ante may be ~~expected~~ awaited till 25/9/47.

25 - [illegible] ~~of~~ Sept

11.7.47

12/9/47

From
T.S. Ramachandran Esq., I.C.S.,
Special Officer, Dt. Board,
The Nilgiris, Ootacamund.

To
The Secretary to Government,
Education & Public Health Department,
Fort St. George, [illegible]

Asst. Secretary to Government
13 SEP 1947

Sir, R.C.No.A2.4148/47, dated 6.9.1947.

Sub:- Revised scales of pay for elementary school teachers Payment of advance.

Ref:- Government Memo No.66577-B2/47-1, Edn., dated [illegible]

72983

The actual closing balance of Elementary Education Fund Account on 31.3.1947 was Rs. 37,700-12-10.

The District Board has no proposal to make, for meeting the extra expenditure on account of the introduction of the revised scales of pay in the current year. But proposals have been submitted to Government through the Director of Public Instruction, Madras to increase the receipts under Elementary Education Account from the year 1948-49. A copy of this office letter No.A2.4148/47 dated 21.8.1947 is enclosed for favour of information and early sanction.

Special Officer,
District Board, The Nilgiris.

Copy of this office letter R.C.No.A2-4148/47 dated 21.8.1947 to the Secretary to Govt., Education and Public Health Department, through the Director of Public Instruction, Madras.

Sub:- Education - Elementary - The Nilgiris District Board-Increase of income by levying school fees - Sanction requested.

Consequent on the sanction of revised scales of pay to the

42

(A)

Elementary school teachers under the District Board, the additional cost involved will be about Rs. 30,000 a year. Of this, a sum of Rs. 4,000 is expected annually due to enhancement of the rate of Education tax from 14 to 18 pies in the rupee of land revenue as per G.O.No. 1559 Edn., dated 16.7.1947. In order to meet the additional liability involved, it is proposed to levy school fees in all the lower and Higher Elementary schools in non-compulsory area under the District Board at the rates prescribed under rule 73(i) of the Madras Educational Rules. The amount expected by the levy of school fees will be about Rs.6,000 annually. I request that Government may be pleased to accord sanction for the same at a very early date.

The balence amount yet to be required to meet the additional cost involved will be about Rs.20,000. As there is no other source to enhance the receipts under Elementary Education Account and in view of the inelastic resources of the Board, I have to state that unless Government increase the annual subsidy under the proviso to section 37 of the Elementary Education Act by Rs.39,000/ as against the subsidy of Rs. 19,320/ now paid to the District Board, it may not be possible for the Board to meet the additional expenditure involved. I, therefore, request that Government may be pleased to sanction an enhanced subsidy of Rs.39,000 annually under proviso to section 37 of the Elementary Education Act and to issue early orders.

H.H. Carleston,
Special Officer,
District Board, The Nilgiris.

/True copy/

21

From
T.S. Ramachandran Esq., I.C.S.,
Special Officer, Dt. Board,
The Nilgiris, Ootacamund.

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

ASST. SECRETARY TO GOVERNMENT
30 SEP 1947
EDUCATION AND PUBLIC HEALTH

Sir,

R.C.No.A3-6923/46, dated 26.9.1947.

Sub:- Establishment - Secondary schools and elementary schools - Revised scales of pay - Introduction of.

Ref:- G.O.No. 975 Edn., dated 10.5.47.
2. This office letters No.A2-4148/47 dated 8.8.47, 21.8.47 and A5-5182/47 dated 23.9.1947.

77863

As already represented in this office letters cited above the revised scales of pay to the teachers both in the Elementary and High schools under this District Board could not be given effect to owing to the very slender resources of the Board. Consequently the Government have been requested to sanction an increased subsidy besides an advance of Rs.16,000 to meet the additional expenditure involved during the current year. In order to augument the resources of this Board and to give immediate effect to the revised scales of pay to the teachers it is proposed to raise the present rate of education cess i.e. 0-1-6 (sanctioned in G.O.No Ms. 1559 Edn., dated 16.7.47) to 0-4-0 in the rupee of land revenue from fasli 1357 under sub-section 2 of Section 34 of the Madras Elementary Education Act, 1920.

A copy of the resolution is enclosed. I request that Government may be pleased to issue early orders sanctioning the same so as to enable the District Board to give effect to the revised scales of pay to the teachers without further delay.

Special Officer,
District Board, The Nilgiris.

Copy of resolution.

Consideration of raising the rate of Education Cess levied in the area of the District Board from 0-1-6 to 0-4-0 per rupee in the land revenue from fasli 1357 in order to give effect to the revised scales of pay to the teachers under this District Board.

"Sanctioned".

E & P. H.

15/16/10

Memo No. 66577 B3/47-2 dated 15.10.47.

Sub:- Introduction of revised scales of pay.

Ref:- Letters from the Spl. officer, Dt. Bd., the Nilgiris ~~R.C.~~ No. A2. 4148/47 dated 21.8.47. and ~~B.C.~~ No. A2. 4148/47 dated 6.9.47.

According to the figures reported by the Spl. officer, Dt. Bd, the Nilgiris, in his letters read above, the Elementary Education fund of the Dt. Bd. may close with a balance of Rs. 35,000 at the end of 1947-'48. It will, therefore, be possible for the Dt. Bd., to meet the extra expenditure in the current year on account of the introduction of revised scales of pay for teachers, from the closing balance. The revised scale sh'd. be introduced without further ~~delay~~ delay & the

The proposal ~~of the spl. officer~~ to revise the levy of fees in Ele. schools should ~~therefore~~ be dropped.

B/ 22.9.47.
11.10.47

14/10/47

To
The Spl. Officer,
✓ Dt. Bd.,
✓ The Nilgiris.
The D.P.I.

20/10

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y B2 47

From
T.S. Ramachandran Esq., I.C.S.,
Special Officer, Dt. Board,
The Nilgiris, Ootacamund.

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

R.C.No.A2.4148/47 dated 4.11.1947.

8-NOV 1947
88652

Sub: Education - Elementary - The Nilgiris District Board - Introduction of revised scales of pay to Elementary school teachers.
Ref: Government Memo No. 68577-B2/47-2 E & P.H., dated 15.10.47.

It is proposed to give immediate effect to the revised scales of pay to elementary school teachers under the District Board from 1.1.47 and to meet the additional cost involved for 1947-48 from the closing balance of the Budget of the Elementary Education Fund Account for 1947-48.

In order to meet the extra expenditure involved on account of the introduction of the revised scales of pay to the teachers in the subsequent years, I request that the Government may be pleased to issue early orders sanctioning the enhanced subsidy under the provisio to section 37 of the Elementary Education Act as requested in this office letter No.A2-4148/47 dated 21.8.1947 addressed to Government through the Director of Public Instruction, Madras. I also request that the Government may be pleased to issue early orders on this office letters No.A5-6923/47 dated 26.9.1947 and A5-8181/47 dated 14.10.47 with regard to the enhancement of the rate of Education Cess.

6 Hr

Special Officer,
District Board, The Nilgiris.

48

[illegible]

Memo No. 88652 B2/47-1 dated 21. 11. 47.

888

Sub:- Education - Elementary - The Nilgiris Dt. Bd. - Introduction of revised scales of pay ~~to~~ for Ele. school teachers

Ref:- Letter from the Spl. officer, Dt. Bd, the Nilgiris, ~~Rc.~~ No. A2. 41148/47 dated 4. 11. 47.

The Spl. officer, Dt. Bd., the Nilgiris, is informed that no subsidy ~~need~~ will be ~~made~~ granted from provincial funds towards the cost of introduction of revised scales of pay of teachers. The question whether the rate of education tax should be raised beyond 18 pies in the rupee of land revenue will be considered after the Budget estimate for '48-'49 of E. E. fund is received by Govt.

25/11

To
The ~~D.P~~ Spl. officer,
Dt. Bd.,
The Nilgiris.

18.11.47. 18/11/47

28/11/47

25

Education and P.H.(B2) Department.

From the D.P.I.No. 23.B3/46-47 d 1.2.47

p.1 c.f.

BUDGET ESTIMATE - 1947-48 - Elementary Education Fund - District Board, the Nilgiris

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p.9 10 C.F.

The D.P.I. has forwarded with his remarks the revised estimates for 1946-47 and budget estimate for 1947-48 of the Elementary Edn. Fund under the control of District Board, the Nilgiris

2. Provisions have been made in the Budget for the ~~following~~ expenditure connected with the schemes ~~introduction~~ of compulsory education and supply ~~continuance~~ of midday meals:

	R.E. 1946-47;	B.E.1947-48.
Compulsory Education.	Rs 1556	~~2265~~
Midday meals.	15210	22,250

p.9 C.F.

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

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

		Budget as sanctioned by Government.	R.E. 1946-47.	B.E. 1947-48.
Opening balance.		Rs 7879	Rs 17,477	Rs 15,704
Receipts		" 1,40,153	Rs 1,40,182	Rs 1,42,671
Charges:	Ordinary	" 1,38,608	Rs 1,39,255	Rs. 1,44,742
	Capital.	1,000	" 2,700	" 4,000
Closing balance.		" 8,424	Rs 15,704	Rs 9,633

p.9 C.F.

4. R.E. for 1946-47: The various items of receipts and expenditure have been explained in the memorandum ~~annexure~~ appended to the budget. No special remarks seem called for.

p.13 C.F.

5. B.E. for 1947-48: No special remarks seem called for in view of the explanation given on pp.14-16 c.f. The Dist.Board is able to avoid a deficit in the budget on accoun of the large contribution provided from general funds (Rs 96,000).

p.9 C.F.

6. Compulsory Elementary Education: ~~(a)~~

16550
12994
1556

(a) Revised estimates for 1946-47: The Board has provided for an expenditure of Rs 1556 for the introduction of compulsory education and has taken credit for a subsidy from the provincial funds. In G.O.No.1511 Edn. dated 3.8.46 a sum of Rs. 1556 has been sanctioned for the working of the scheme of compulsory education in the areas of 1945-46. A further subsidy towards the cost of the scheme introduced this year will become payable if the Board claimed

1511.

~~already~~ a subsidy on this account before the end of this year. 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 990 children will be newly receiving instruction in schools in 1947-48. Besides this, about 260 children will be newly enrolled in these areas next year. The Govt. propose to extend further the scheme of compulsory Edn. in ~~selected~~ villages under instruction in each district in 1947-48 so as to bring 1.5 lakhs of children ultimately. Of these about 1 lakh of children will be brought to school in 1947-48. The proportionate number for the Nilgiris dt. will be 300. Thus provision should be made in the budget for 1947-48 for the Edn. of 990 children for full year and 560 children for ~~the~~ a portion of the year (9 Months) The cost will be as follows:

400
120 470
120 140 300
640 610 30
1550

For 990 children at Rs. 14 per pupil	13860
for 560 children (for nine months)	5880
Equipment for 560 children	1600
Sheds	5000
Total	26340

The estimate may be revised as indicated above.

7. Supply of midday meals: (1) Revised Estimate for 1946-47 Credit has been taken for a subsidy of Rs 15210 in the R.E. towards the cost of supply of midday meals to school children this year. A subsidy of Rs 12994 has been sanctioned towards the provision of meals to school children in compulsory areas of 1945-46. A further payment may have to be made towards the supply of meals to children in the areas of 1946-47 also. The question may be considered if an application is received from the Dt.Board. In any case the figure in the R.E. is liable to revision with reference to the expenditure incurred & the subsidy actually paid.

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

Rs 22,250

8. 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 ~~a~~ the necessary funds for meeting the extra cost on account of ~~the~~ revision of salaries. Advances will in the first instance be provided from Provl. funds and recovered from the local ~~boards~~ bodies later. From the particulars furnished in the Annexure to the budget it will be observed that the cost of revision of salaries will be about Rs 18630. ~~lakhs~~ as worked out below:

26

	No. of teachers.	Existing scale of pay.	Revised scale of pay.	Extra cost.
Lower Ele. grade	13	Rs 15-20	Rs 20-30	Rs 1170
Higher Ele. ..	176	Rs 20-30	Rs 25-40	Rs 15840
Secondary ..	9	Rs 25-45	Rs 35-65	Rs 1620
Total	198			18630

4 teachers

B

Of this a sum of about Rs 360 will be the cost of revision of salaries of teachers employed under the scheme of compulsory edn. It is presumed that this cost should be met from a subsidy from Provl. funds in as much as the Govt. have undertaken to meet the entire cost under the scheme. Excluding this, the net liability to the Dt.Board will be Rs 18,270. This is the ultimate liability and the immediate liability is not known. The question for consideration is whether the rate of education tax should be ~~revised~~ raised to meet a portion of the cost of revision of salaries. The tax is now levied at 14 ⊗ pies in the rupee of land revenue. Secretary has recorded the view that the rate of education tax may be raised by ~~that per centage~~ the ratio which the cost of revision bears (ratio) to the present expenditure ~~on salaries~~. The present expenditure on salaries is ~~81000.~~ 122000. The extra cost of revision will be ~~Rs 18636~~ Rs 18,270. The percentage of increase is ~~about 22~~ 15. The rate of education tax can therefore be raised by 2 pies. The Board will derive an addl. income of Rs. 2000 from the tax. The question as to how the balance of the cost of revision should be met may be considered later It may be noted that the ~~cost of Rs.~~ extra cost worked out is the ultimate liability and will arise only after a few years. If by that time the need for the payment of d.a. ceases to exist or the rate of allowance is reduced, the savings effected can be utilised for revision of salaries. For the present it seems sufficient ~~that~~ if the tax is raised by 2 pies. The Special Officer ~~himself~~ has suggested that the rate of education tax may be raised by 4 pies i.e. from 14 pies (to 18 pies) in the rupee of land revenue. In view of the note above the suggestion need not be accepted.

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

⊗ The enhancement was sanctioned before the conventional maximum was adopted.

18270 × 100

LOCAL ADMINISTRATION DEPT.
07637
5 MAR 1947
SECRETARIAT

Ed. & Hlth.
no 10687 B2/47-1
5.3.47.

A

In the [illegible] as already indicated in similar cases, it is desirable that voluntary enhancements should await the advent of the elected bodies, and that the rate we impose may be in the application of uniform [illegible]

24.2.47.

5.3.47

4/3/47

LA

B

LA Dept
Bud II.

Please see the notes of E & P.H. Dept on pages 1 to 3 above.

The contribution shown in the Ele. Edn budget ~~are the same as~~ and those provided for in the General budget are the same viz. Rs 94,000 for 46-47 and Rs 96,000 for 47-48. This Dept may agree with the views of E & P.H. Dept at 'A' on p3 above regarding the increase in the rate of Education cess and pass on the file to Finance Dept.

SN
7/3/47.

S.S.S.
7.3.47

J.S.
9.3.47

~~Secy~~

10.3.47

A 2 MAR 1947

Fin. L.A.
u.o. no. 7637-1 Bud II
10.3.47.

Dp 1073

Fin. (Exp. A)

14760
1 MAR 1947

B on p. 3 above. This dept. have already noted in another file that the question of giving subsidy towards the cost of revision of salaries for the teachers employed under the compulsory education scheme may be considered as a general one and decided separately after knowing the full financial implications involved in respect of all the local bodies.

A

11.3.47

A on p. 3 above. E. P. H. may be requested to ascertain as well the immediate extra cost involved on account of the revision of salaries and to consider to what extent the education tax should be raised to cover that expenditure.

11.3.47

B

11.3.47

11.3.47

E & P.H.

Fin. u.o. 14760 Exp A-1
11/3.

2036

The points referred to at A & B on p4 ante are being separately considered in another file. This file may lie over till a decision is arrived at on those points.

15.3.47.

17.3.47

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

(1) whether the rate of Education Tax should be raised for meeting a portion of the extra cost of revision of salaries of teachers in proportion to the extra cost upto 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 the Nilgiris is concerned, the conventional maximum upto which the tax may be raised will be 16 pies. In the notes on page 3 ante the view has been recorded that it will be sufficient for the present if the tax is raised up to this rate. The need for further enhancement may if necessary be considered on receipt of the report called for in para 4 of the draft below.

The Special Officer has suggested that the tax can be raised to 18 pies for the reasons given on p 3 ante. It is not proposed to accept the suggestion.

(2) above: The question whether a subsidy will be paid from the Provincial funds towards the cost of revision of salaries of teachers employed under the scheme of compulsory elementary education is to be referred to the Standing Finance Committee. So far as the Dt. Bd. the Nilgiris is concerned, the extra cost (Rs. 360) will have to be met from the E.E. fund till the question of subsidy is settled. If Govt. decide not to sanction the subsidy, the question of further enhancement of education tax may be considered. This will form part of the examination proposed to be undertaken on receipt of the report called in para 4 of the draft below.

2. A draft order is submitted for approval. L.A. [illegible] may ~~see~~ before circulation.

28.6.47

30/6/47

AN

22939
2 JUL 1947

E & P.H. u.o. 10687-B2/47-2
2-7-47.

S

Fin

L.A

6 B2 Certt

LA Dept

[Previous notes of this Dept are p 4 ante]

The further notes of E&H are p 5 ante and the draft order below may be perused and the file passed on to Fin. no.

3.7.47 3.7.47 3.7.47 3.7.47

39839 4 JUL 1947 Finance Department

Finance

4/7

Finance (Exp. A).

Previous Finance note on page 4 above.

The further note of E&P.H. on page 5 above and the draft order may be perused and the Case returned to E&P.H.

4.7.47. 4.7.47

E&H.

L. Fin. 22839-1C
4/7/47.

55240

Finance no 39839-E&A
4.7.47.

E&P.H (B2).

The file deals with the Elementary Education Budget of the Dt. Board, The Nilgiris, for 1947-48. It is proposed to raise the rate of Education Tax from 14 to 16 pies to meet a portion of the extra ~~income~~ expenditure on account of revision of salaries of teachers. The proposal is based on ~~the~~ certain general principles raised in another case and accepted in circulation. The Special Officer has suggested an enhancement of the rate of

2 28

Education tax to 18 pies. For the ~~reasons~~ reasons given on page 3 ante it is not proposed to accept the suggestion of the Spl. Officer. The file may be circulated to H.M. (Edn) for orders as to whether it ~~is~~ will be sufficient ~~to raise~~ if the rate of education tax is raised to 16 pies for the present. Please see the note on page 5 ante.

7/7/47. 7.7.47

8/7/47 S 8/7/47

H.M. (Cir.)

0025
9.7.47.

15 JUL 1947 Secretary, Edn. and P.H. Dept. Government of Madras

The Nilgiris are a backward area. More elementary schools are necessary. The cess may be increased to 18 pies.

TSA
13-7-47

Paras 2 ~~& 3~~ of the draft have been revised. The revised draft ~~is~~ is for appl.

15.7.47 15/7/47 S 16/7/47

C.No. 66577/47

Subject: Revised scales of pay for elementary school teachers_ Payment of advance.

Reference: Letter R.C.No. A.2.4148/47 dated 6-9-47 from the Special Officer, Dt. Bd. The Nilgiris.

In passing orders on the Elementary Education Fund Budget of the District Board, the Nilgiris, 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 Special Officer was asked to submit proposals for meeting the additional expenditure on revision of salaries that will not be covered by the extra income from tax.

2. The S.O. has furnished information regarding additional cost of revision of salaries. It will be seen that the extra cost involved for 14 months (from 1.1.47 to 29.2.48) will be about Rs.35000, without taking into account the additional expenditure due to the grant of advance increments. It has been decided that advance increments should ~~not~~ be granted to teachers under 16 District Boards. The Nilgiris is not one of them. The question for consideration is whether the District Board should be asked to grant advance increment to teachers. The extra cost on this account is Rs 4100 for 14 months. The total additional cost on account of revision of salaries of teachers in 1947-48 is Rs 39100. The recurring additional cost in future years will be Rs. 33600/-.

found on p.5 of

This was when orders were passed giving the increases to other employees in the Dt. Bds. It was then assumed that teachers would [illegible] that it is [illegible] the employees teachers in those Dt. Bds. I do not believe this practice [illegible] in [illegible] of the [illegible] [illegible] for [illegible]

A/

350

3. The question for consideration is how the extra cost is to be met. The orders of Government are that the extra cost should be met by local bodies from their own funds.

The Special Officer has made the following proposals for meeting the cost of revision of salaries:-

(i) Levy of fees in elementary schools;

(ii) Grant of additional subsidy from Provincial funds.

(i) above. The policy of Govt. is to provide free and compulsory elementary education. The scheme of compulsory education has been introduced in selected villages in all districts, and is being extended year after year to other

P.T.O.

areas. The proposal of the S.O. to revive the levy of fees in schools in non-compulsory area is a retrograde step. In the circumstances it appears that the proposal need not be approved.

24-9-47

(ii) above:

As noted at 'A' ~~above~~ on page 1 ante no subsidy is payable towards the cost of revision of salaries.

4. The Budget Estimate as approved by Govt., is expected to close at the end of 1947-48 with a balance of Rs 13000. It will increase to Rs 35000 with reference to the actual closing balance on 31-3-47 now reported. It will be possible for the district board to meet a major portion of the cost of revision of salaries in 1947-48 from the closing balance at the end of 1947-48. L.A. may be consulted whether an addl. contribution can be made towards the remaining deficit of Rs 4100. If no ~~ad~~ contribution is possible the question of raising the rate of tax may be considered.

5. In 1948-49 and future years there will be a recurring deficit on account of the revised scales. The question up to when extent the rate of education tax should be raised for the purpose may be considered in connection with the budget for 1948-49.

24-9-47

6. ~~A draft memo is submitted for approval.~~ LA may see for remarks.

23-9-47

24-9-47

S

LA

E&P.H.O.O.6659/37/47

24-9-1947.

35516

25 SEP 47

L. A. DEPARTMENT (C).

The financial position of the general fund of the district board is unsatisfactory. Its general staff has not been given the benefit of the revised scales of pay. The Genl Fd has no money to spare to the E.E. Fd.

In the current year the district board will be able to meet the cost of the revision of pay of elementary ~~xxxxxxx~~ school teachers on account of the large opening balance for the year under the elementary education fund. From 1948-49 the district board will have a deficit of about Rs.30,000/- in the elementary education fund even if advance increments are not sanctioned. If advance increments are sanctioned the normal deficit will be about Rs.34,000/-. The levy of an educationtax at 1 pie ~~bring~~ will bring a revenue of only Rs.1,000/- a year. It is not practicable to increase the rate of education tax ~~next~~ year to the extent necessary to cover the entire deficit.

for a year in the first year

In the circumstances this department may suggest that advance increments need not be allowed in this case.

ASST. SECRETARY TO GOVERNMENT
27 SEP 1947
77290
EDUCATION AND PUBLIC HEALTH DEPT.

27-9-47

27-9-47

S

E.&P.H.

L.A. No 35516-IC
27.9.47

27/9

E&P.H.

The L.A. department have noted that the general funds of the Nilgiris Dt. Bd. cannot spare any amount to the E.E. fund. That department therefore suggest that the Bd. need not be asked to grant advance increments to teachers. If the cost of advance increments is not taken into account the cost of revision of salaries in 47-48 will be only Rs. 35000 and this can be met from the closing balance. If advance increments are to be paid the Bd. should either be permitted to levy fees in Ele. schools or directed to raise the rate of education tax. In the latter case, the tax has to be raised by 6 pies i.e. from 18 to 24 pies. (The income of Rs 4500 from the tax will cover the cost of advance increments Rs 4100)

The file may be submitted to H.M. for orders.

The suggestion may be accepted for the present; the question of education tax to provide for this may be taken up along with the question of education tax for providing for the revision of salaries. (½ at p. 2 ante).

27.9.47

29/9/47

30-9-47

S

1/10/47

H.M.(E.H.) / H.M.(L.A.)

1/10

I understand from the above that, if the cost of advance increment is not taken into account, the cost of revision of salaries can be met from the closing balance in the Elementary Education Fund and so orders may be issued that the new revised salaries may be introduced in the Nilgiris immediately. The matter of advance increments may be examined later on and the tax raised correspondingly to enable that to be done.

TSA
9.10-47

I agree with H.M. (Edn)
11/10

The draft below is for appl.

Ex
11/10/47

BM
14/10/47

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