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3/12/48 Legal

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Education and Public Health (194) D

...e. SERIES.

G.O. NO.	1661 Edn.,
	1661
Dated	23-7-1947.

(26)

[Despatch Abstract.]

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

A.S.II. B2

(2)

Office of the Director of Public Instruction, M a d r a s.
Dr.S.R.U.Savoor, M.A.,D.Sc.,I.E.S.,
Director of Public Instruction,Madras.

R.O.P.No.21-B3/46-47 Dated 11th Feb. 1947.

S u b j e c t.

ELEMENTARY EDUCATION FUND--Budget Estimate--District Board,Salem--1947-48.

Reference:- Letter from the Special Officer,District Board, Salem,E.9.15090/46 dated 28..11..1946.

Submitted.

13868

2. Marked variations between the Revised Estimate 1946-47 and Budget Estimate have been explained by the Special Officer.

3. Revised Estimate for 1946-47:-

(i) The credit taken for Rs. 86500/- as Government grant under Section 37 of the Elementary Education Act should be reduced to Rs. 86496/- with reference to G.O.No.2055-dated 29..10..1946.

(ii) The credit taken for Rs.1116,630 as Government grant under the proviso to section 37 of includes the amount of credit for compulsory Education,supply of midday meals and expansion scheme. These amounts should have been shown separately.

(iii) The credit taken for Rs. 3,04,450 as arrear toll compensation grant should be raised to Rs.3,04,451 with reference to G.O.No.892-L.A. dated 11..5..1946.

(iv) The provision of 79750 under 'Capital' - Lands and Buildings is reported to include a sum of Rs. 43,380/- in respect of half grant building scheme. The Government have ordered to defer the building scheme in Government Memorandum No.60513-C1/46-2 Education dated 20.12.1946. The provision made under this head should be modified with reference to this order and with reference to para 7 below.

(v) Expenditure both in the ordinary and capital is in excess of the sanctioned budget. Sanction of Government is necessary on this account.

4. Budget Estimate 1947-48:-

(i) The credit taken for Rs.91500 as Government grant under Section 37 of the Elementary Education Act is liable to revision with reference to the actual amount of education tax realised and adjusted to the fund during 1946-47.

(ii) Amounts of credit taken under several heads viz. compulsory Education, supply of midday meals and expansion scheme should have been shown separately.

(iii) The credit taken for Rs. 3,04,450/- as arrear toll compensation grant should be raised to Rs.3,04,451; with reference to G.O.No.892-L.A. dated 11..5..1946.

5. Accommodation:-

Additional accommodation is required for 73 girls' schools.

The District Educational Officer reports that in 8 schools, no scheduled caste children are reading though there are such children in the locality. It is reported that the absence of these children is due to extreme poverty which compels them to take up the Farm work.The Special Officer may be advised to take early steps to admit a few atleast in these schools as otherwise the recognition of the schools will have be withdrawn.

6. Additional Staff:-

Additional teachers are to be provided in 140 boys schools and 45 girls' schools. The Special Officer proposes to employ additional teachers and provision is made. These teachers may be appointed as early as possible in consultation with the Inspecting Officers.

7. Equipment:

It is reported that over 70 girls' schools and 368 boys' schools require additional equipment. The Special Officer may be advised to arrange for the early supply of these equipment to the schools.

8. 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 13871 children of schoolage. Of these, about 9250 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 expenditureunder 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 2770 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 16,500 children,about 11,000 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.1294-Education dated 3.7.1946 with effect from 1.8.1946. Provision for recurring expenditure will therefore have to be made for 7 months roughly,and added on to the advance sanctioned in G.O.No.1511-Education dated 3.8.1946 and this will be the Revised Estimate for 1946-47.

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

No.of teachers required for 11,000 children.. 314 (A)

No.of teachers required for 2770 children .. 79 (B)

	A (314 teachers).				B(79 teachers)	
	Per Month	For 7 months.	Per Annum	For 8 months	Per Annum	Per Month.
Pay of teachers at Rs. 20/-p.m. each.	6280	43960	75360	50240	18960	1580
D.A. for teachers at Rs. 16/-p.m. each.	5024	35168	60288	40192	15168	1264
Contingencies at Re. 1-8-0 per teacher p.m.	471	3297	5652	3768	1422	118-8-0
R e n t s.		14990	25700	17128	4224	352
Pay of peons & conductresses.	-	-	-	-	-	-
D.A. to peons & conductresses.	-	-	-	-	-	-
Books & Slates(Lump)	-	-	-	-	-	-
Construction of sheds (lump).		18000				27,000
Equipment(lump).		53300				44,700

(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 16500 children. Of these, about 11000 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 23020 children admitted upto the end of 1946-47 in the 1945-46 and 1946-47 areas. The cost of educating *the 6070 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 1947-1948 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 9250 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 2770 children in the 1945-46 areaand the 11000 children in the 1946-47 area is worked out in the statement under Revised Estimate for 1946-47.

*Annual progressive increase
45 - 46 area 2770
46 - 47 area 3300

(b) Midday Meals:-

(i) Revised Estimate for 1946-47:- The estimated ex expenditure for 1946-47 is Rs. 2,37,882 as per G.O.No. 1511-Edn. dated 3.8.1946 for the 1945-46 area in respect of the stage reached on 31..3..1946. This may be taken as the Revised Estimate and adjustments made during 1947-48; The Board has not yet completed the arrangements for feeding the children in 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 9886 children the maximum fixed for the District. There are no labour schools in the 1945-46 area. The annual cost of feeding these children is Rs. 2,37,882/-. The maximum number fixed for the 1946-47 area is 5400. 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. 1,29,938/- It is assumed that the Government will fix 5400 children, the number fixed for the current year, for the 1947-48 area also. Provision may roughly be made for 5400 pupils for 3 months and it works to Rs. 35,438/-. Thus the total estimate works to Rs. 4,03,258/- or Rs. 4,03,300/- in round sum.

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

Items of Expenditure.	Director of Public Instruction's Revised Estimate. Rs.	Budget Estimate- Rs.
EXPENDITURE - ORDINARY.		
1. Salary of teachers.	67,840	1,68,440
2. Dearness allowance to teachers	54,944	1,35,424
3. Pay of peons & wages of conductresses.	168	168
4. Dearness allowance to peons and conductresses.	384	384
5. Rent for school buildings.	14,990	47,052
6. Contingencies.	5,025	12,570
7. Books and slates.	5,000	5,000
Total ..	1,48,351	3,69,038 or 3,69,000
8. Midday meals.	2,37,882	4,03,300
GRAND TOTAL - ORDINARY.	3,86,233	7,72,300
EXPENDITURE - CAPITAL.		
9. Construction of sheds.	18,000	27,000
10. Equipment.	53,300	44,700
	71,300	71,700
GRAND TOTAL - Ordinary & Capital .	4,57,533	8,44,000

(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, are submitted herewith.

R. Narasimhan

For Director of Public Instruction.

To

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

ks.17-2.

17/2

DIRECTOR OF PUBLIC INSTRUCTION
P 21324/46
1/2 DEC 1946

SALEM DISTRICT BOARD

BUDGET - Salem District Board-Revised Estimate for 1946-47 and Budget Estimate for 1947-48 in respect of Elementary Education Fund-Submitted to Government.

Roc.No.E9-15090-46

DISTRICT BOARD OFFICE
Salem dated 28/11/1946

From
V.V.SUBRAMANIAN ESQ. M.A.,O.B.E.,I.C.S
Special Officer District Board Salem.
To
The Secretary to Government
Education and Public Health Department,
M a d r a s.
Through
The Director of Public Instruction,Madras.

Sir,

The revised Estimate for 1946-47 and Budget Estimate for 1947-48 relating to the Elementary Education fund of the Salem District Board is herein enclosed in the prescribed form as sanctioned by the Board in its Resolution No.1(19) dated 30-10-46 copy of which is enclosed in duplicate. The variations in the Revised Estimate for 1946-47 as well as budget estimate for 1947-48 are explained separately. The note on the budget briefly describes the salient features of the budget in regard to the normal fund subsidy for the schemes of Elementary Education and compulsory Elementary Education subsidy. Expansion of

2. The budget estimate for 1947-48 opens with a balance of Rs.1,69,350 and closes with a balance of Rs.5070. The total receipts for the year are Rs.2267680 while the charges for the year are Rs.2431960. So far as receipts are concerned credit is taken for Rs.26000 in 1947-48 based on the increase in the rate of the levy of Education tax from 13 pies to 14 pies in the rupee of land revenue with effect from fasli 1356, in pursuance of G.O.No.723 Edn.,dated 4-4-46. Agreeably to the application made to Government for half grant to Elemen tary school buildings proposed to be constructed in 1947-48 a credit of Rs.59400 is also adopted in the budget for 1947-48.

3. No heavy liabilities have been undertaken out of the normal fund. So far as the scheme of compulsion is concerned, provision is made for continuing the original scheme of compulsion in 31 centres besides the new scheme of compulsion in 64 more centres , sanctioned in G.O. No.Ms.1294 Edn. dated 3-7-46. It is hoped to bring under instruction as the children of schoolage before the end of 1947-48 by pursuing the schemes of compulsion.Midday meals are also proposed to be supplied to the poor children in all the ninety five centres.

4. As regards the Expansion scheme, adequate provision is made for opening the new schools already sanctioned or to be sanctioned and for the entertainment of additional teachers wherever needed. For supplying equipment to the new schools and the existing schools in 1947-48 a limited provision of only 35000 is made. However it has been found not possible to make provision for the payment of dearness allowance to the school staff entertained out of the annual expansion scheme subsidy of ~~Rs~~Rs225260 sanctioned in G.O.No.1285 Edn. dt. 22-8-45. So adopting the procedure followed by government in balancing the budget for 1946-47 by giving full credit to the arrear toll compensation grant of Rs.~~2044~~ 304450 on equivalent amount is taken ~~xxixit~~ credit in 1947-48 as subsidy in anticipation of sanction by Government.

It is therefore requested that the Government may be pleased to sanction a subsidy of Rs.304450 for 1947-48 also so that this Board may not be put to the necessity of enhancing the rate of levy of Education tax still further.

FOR SPECIAL OFFICER
District Board Salem.

Rk.29/11

Copy to the Secretary to Government Education and Public Health Deaprtment Madras direct.
Copy to District Educational Officer Salem for information
Copy to G.section

SALEM DISTRICT BOARD.

ELEMENTARY EDUCATION FUND.

ABSTRACT OF BUDGET FOR 1947-48

ORDINARY				CAPITAL				Closing balance both ordinary and capital.
Opening Balance	Receipts	Expenditure.	Closing balance.	Opening balance	Receipts	Expenditure	Closing balance.	
1	2	3	4	5	6	7	8	9
1,69,350	20,79,980	22,44,260	5,070	-	1,87,700	1,87,700	-	5,070

For Special Officer,
District Board, Salem.

ss/29-11-46.

N.C.

(7)

Elementary Education Fund - Revised Budget for 1946-47 and Budget Estimate For 1947-48.

Actuals for 1945-46.	Budget Estimate for 1946-47.	Head of account.	Revised Estimate for 1946-47	Budget Estimate for 1947-48
		RECEIPTS - ORDINARY.		
209176	nil	Opening Balance	296270	169350
249877	259000	1. Education Tax	A 269520	a 270520
41		2-5 Endowments	40	40
425	1280	6 Contributions(house rent)	250	250
952		7. Other receipts	B 2000	2000
		8.Government Grants.		
85263	85260	i. Under Sec.37 of the Act	C 86500	a. 91500
864492	*1076746	ii. Proviso to Sec.37	D 1116630	b. 1351690
114590	105730	9 Contribution from General account	105730	105730
-	304451	Arrear toll compensation grant.	304450	304450
-	300	10.Permanent advance	200	200
13	200	11.Advances recovered	200	200
1315653	2015530		1879520	2126580
- 25850	- 14780	Deduct amount transferred to capital	-128010	- 46600
1289803	1818187	Total Ordinary	1751510	2079980
		RECEIPTS - CAPITAL		
-	39300	1(a) Government grant	E 43380	C 69400
-		b. Equipment Grant	F. 71300	71700
-		2. Endowments and contributions		
		3. Loans		
		4. Contribution from General account		
		5. Investments realised		
25850	14780	Add amount transferred from ordinary	114680 128010	141100 46600
25850	54080	Total Capital	242690	187700
1315653	1872267	Total Ordinary and Capital	1994200	2267680
1524829	1872267	Grand total ~~ordinary~~ including O.B.	2290470	2437030

* Under proviso to section 37 of the act.

For compulsory Education	264250
For supply of midday meals	271016
For Expansion of education	316220
	225260
	1076746

EXPENDITURE - ORDINARY.

		1. Staff				
		Salaries and allowances District Board Educational Officer	G.	1850		2150
		Dearness allowance -do-	G.	320		380
		Contribution for pension	G.	390		5450
		Travelling allowance	G.	630		700
588615	1281470	Salaries of masters.		763600	D.	960980
426612		-do- Dearness allowance	H.	572320	D	649110
11396		Clerks and servants		19510	D	31790
4266	21100	-do- Dearness allowance	H.	13140	D	29530
261	1000	Gratuity		1000		1000
24245	26000	Contribution to Provident fund	I.	25000		25000
1459	3000	Travelling allowance		3000		3000
-	7000	Stipends to teachers	J	-		-
		2. Contingencies and equip ment contingencies				
27002	46458	House rent	K	42790	e	56320
85870		Other items		59410	f	78940
27442	87238	Dearness allowance		28290		30330
	316220	Supply of midday meals Equipment.	L	324280	g	356680
294	1200	i. Furniture and apparatus		500		500
		2. Library books and maps		-		-
	2000	3. Prizes and scholarships		2000		2000
5247	25000	4. Repairs to buildings	M	20000	h	15000
	300	5. Permanent advances		200		200
		6. Interest on repayment of debt		-		-
		7. Investment made		-		-
	200	8. Advances recoverable		200		200
1202709	1818186	Total Ordinary		1878430		2244260

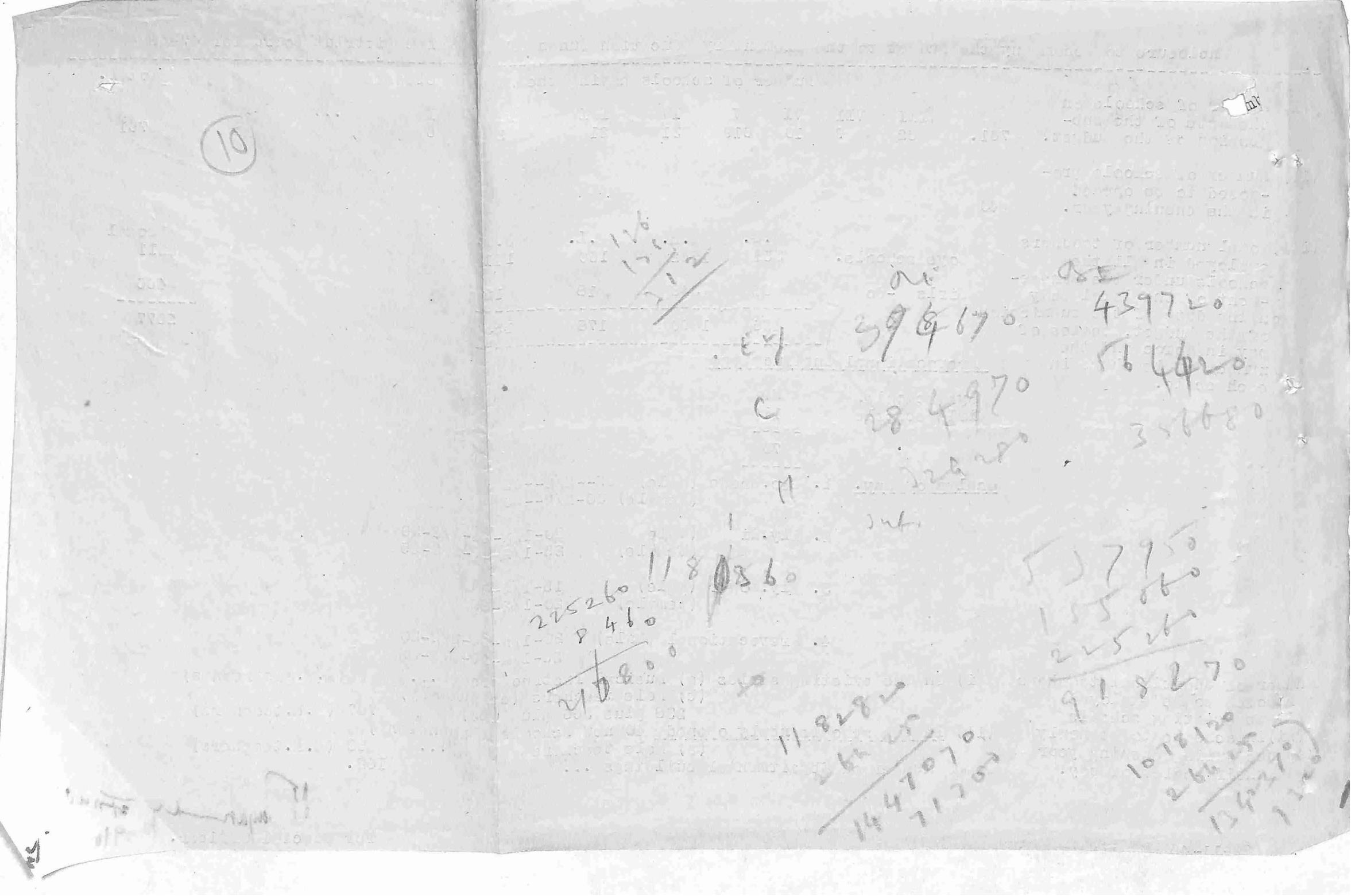
EXPENDITURE - CAPITAL

2899	12180	1. Land and buildings	N	79750	i	96400
		2. Equipment				
16034		a. Furniture and appratus	O.	160940	j	89300
	41900	b. Library books and maps	P.	2000		2000
		Investment made.				
25850	54080	Total		242690		187700
1228558	1872266	Total Ordinary and Capital		2121120		2431960
296271	1	Closing Balance		169350		5070
1524829	1872267	Grand total including closing balance.		2290470		2437030

Rk.29/11

For Special officer
District Board Salem.

(10)



Statement showing the nature of schemes undertaken grouped under selected heads with expenditure provided in the Revised budget estimate for 1946-47 and Budget Estimate for 1947-48 under each head.

Items.	Expenditure provided for in the Revised Estimate for 1946-47		Expenditure provided for in the Budget Estimate for 1947-48.	
	Recurring	Non-Recurring	Recurring	Non-Recurring
Expansion scheme				
Salaries of masters.	1,69,080	-	2,20,260	-
Clerks and servants	670		2,000	
Contingencies-other items	3,160		4,460	
Stipends	2,000		2,000	
Equipment		85,760		85,000
Compulsory scheme.				
Salaries of masters.	98,800		2,25,900	
Dearness allowance	79,420		1,82,210	
Clerks and servants	4,800		14,400	
Dearness allowance	6,400		19,200	
House-Rent	14,990		28,520	
Contingencies.--				
Land and buildings		18,000		27,000
Equipment		53,300		44,700
To tal	7,12,860	1,55,060.	10,78,120	1,06,700

For Special Officer.
District Bo rd, Salem.

ss/29-11-46

(11)

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~~ANNEXURE C.~~ 21 (12)

Explanation for the variations in the figures in the Revised Budget for 1946-47 and in the budget for 1947-48

Revised Budget for 1946-47:-RECEIPTS:

A. The increase is due to the ~~xxtixix~~ actuals advised by the Collector

B. The increase is based on the actual receipts.
C. The increase is based on the actual grant realised.
D. The increase of Rs.39890 is due to the credit of Rs.83760 relating to arrear expansion scheme subsidy applied for to the restricted provision under compulsory scheme, to the extent funds may be spent and to the grant of Rs.2000/-anticipated on account of teachers deputed to military service.

E. The excess is due to remission of estimates relating to Half grant works .

F. Represents the subsidy due under compulsory scheme for construction of sheds and for supply of books, and slates besides furniture.

EXPENDITURE:

G. Represents the provision made for the District Board Education Officer newly entertained from 1-5-46.

H. The increase is due to provision for the arrear dearness allowance, Allowance paid for the period from July 44 to December 44.

I. Deduction of Rs.1000 is based on the actuals.

J. The deletion of Rs.7000 is due to the discontinuance of the proposal to start a training school at Attur.

K. The reduction is based on the actual requirements for the increase is due to additional children proposed to be fed with midday meals under the new scheme of compulsion.

M. The reduction of Rs.5000 is due to lack of funds.

N. The increase is due to provision for the construction of sheds under the compulsory scheme and on account of the estimates already sanctioned by the board besides execution of half grant works.

O. The increase is due to provision made for the supply of equipment out of the arrear expansion scheme subsidy applied for and out of the normal funds of the board.

P. Represents the cost of "Desia Gitangal" and other useful library books besides maps.

BUDGET ESTIMATE FOR 1947-48

a. The increase is due to levy of education tax at the enhanced rate of 14 pies for the whole year.

b. The increase is due to the subsidy under the compulsory scheme old and new for and full year.

c. Represents the subsidy applied for in respect of new half grant works.

d. ~~The~~ The increase is due to the full provision made under the compulsory scheme and for the entertainment of additional teachers and opening of new schools under the expansion scheme.

e. The increase is due to the enhanced provision made for payment of the house rent out of the compulsory scheme subsidy.

f. The increase is due to the full provision made for the whole year under the compulsory scheme and on account of the proposal to entertain peons and conductresses in needy schools out of the normal fund.

g. The increase is due to the proposal to feed more poor children as per the new scheme of compulsion.

h. Reduced provision is made to the extent normal fund permitted.

i. The increase is due to the new half grant works proposed to be executed.

j. Represents the Provision made out of the compulsory scheme subsidy and expansion scheme subsidy for the supply of furniture and equipment to prevocational classes.

Rk. 29/11

Sd. M. M. Krishnaswami
For President District Board Salem

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(B)

SALEM DISTRICT BOARD.

Note on the Revised Budget Estimate for 1946-47-and budget Estimate for 1947-48 .

The revised budget estimate for 1946-47 opens with a balance of Rs.296270; and closes with a balance of Rs.169350.The receipts and charges for the year 1947-48 are 2267680 and 2431960 respectively. Thus the budget estimate for 1947-48 will close with a surplus balance of Rs.5070/-only.

RECEIPTS.

2. Based on the increase in the rate of levy of Education tax from 13 pies to 14 pies in the rupee of land revenue with effect from fasli 1356 in pursuance of G.O.No.723 Edn. dated 4-4-46 a total additional income of Rs.26000 is expected to be realised in 1947-48. A credit of Rs.43380 in 1946-47 and of Rs.59400 in 1947-48 is taken in respect of the Half grant works proposed to be executed with the aid of Government grant and contribution from General, funds.Credit is also taken in 1946-47 for a sum of Rs.83760 due as per this office letter No.E9-15090-46 dated 16-9-46 being the balance of Subsidy for the expansion scheme.

3. In G.O.No.Ms.1294 Edn.dated 3-7-46 Government have sanctioned the extension of compulsory Elementary Education in 64 more centres besides the 31 compulsory centres wherein compulsion is already in force since 1945-46. In pursuance of this scheme of compulsion and with reference to the orders passed by Government in G.O.No.Ms. 723 Edn. dated 4-4-46 credit is taken for the entire subsidy due., so as to cover the cost of the additionalstaff to be employed besides cost of sheds and equipment etc. Credit is also taken for the subsidy due for continuing the scheme of supply of midday meals in the 31 centres of 1945-46 and the supply of midday meals in the 64 new centres of 1946-47.

EXPENDITURE

Normal funds:-

4. So far as the normal funds of this board are concerned, no heavy liabilities have been undertaken except the proposal to employ music teachers in the 5 girls schools of Attur, Rasipuram,Tiruchengode,Dharmapuri and Dowlatabad and to employ peons in 14 higher elementary schools after replacing the sweepers wherever they are alreay employed and to pay duty allowance to the headteachers of schools with four or more teachers. Conductresses are also proposed to be employed in girls schools of Non compulsory areas whenever needed as per the scale laid down for it. Besides a provision of Rs.2000/-is made both in 1946-47 and in 1947-48 for the supply of "Desiya Gitangal"(Barathi Songs) and other useful library books.

Expansion Scheme: 5. Since an educational officer has been appointed under this board from 1st May 1946 as ordered by Government due provision is made to cover the cost of his salary, contribution to Pension leave allowance, travelling allowance etc.Although due promisions is made for continuing the scheme of expansion sanctioned by government so as to provide for the additional teachers employed and new schools opened, it has been found not possible toprovide for the payment of dearness allowance to such teachers out of the annual subsidy of Rs.225260 sanctioned in G.O.No.1285 Edn. dated 22-8-45. So, the dearness allowance to such teachers is proposed to be met out of the tal compensation grant of Rs.304450 as sanctioned for 1946-47 in G.O.No.Ms.723 Edn dated 4-4-46 and also equivalent amount taken credit in 1947-48 in anticipation of orders of Government. Supply of furniture, maps etc. will be made shortly in the current year viz.,1946-47 after realising the arrear subsidy of Rs.83760/-applied for in this office letter No.Roc.E9-15090-46 dated 16-9-46.For 1947-48 a reminder provision of Rs.35000/-is made for the supply of furnit-

furniture maps etc.as very many schools suffer considerably for want of equipment. Agreeably to the orders passed by Government in connection with the expansion scheme, a provision of Rs.2000/- is made in each of the year 1946-47 and in 1947-48 for payment of stipends to poor girls in standards IV and V of boys schools where there are no girls schools and to Harjan girls in standards IV and V of all girls schools.

Compulsory Education Scheme:

6. Besides making provision so as to bring under instruction 12020/- children as per the original scheme of compulsory elementary education introduced in 1945-46, due provision is made so as to bring under instruction 11000 children of the new scheme of compulsion in 1946-47 and the remaining 5500 children of this new scheme in 1947-48. Provision is also made for supplying midday meals to poor children both in the 31 centres of the original scheme of compulsion of 1945-46 and in the 64 centres of the new scheme of compulsion of 1946-47.

For Special officer
District Board Salem.

Rk.29/11

STatement showing the details of the provisions under " Elementary Education - Contingencies-Other items" for 1947-48.

I. NORMAL BUDGET:

1. Pay of Sweepers -	2,100
2. Pay of conductresses -	4,180
3. Capitation allowances of conductresses	5,750
4. Fixed contingencies at existing rates	13,560
5. -do- increased rates	10,200
6. Money order commission	11,280
7. Postage	4,000
8. Registration fees for junior Red Cross Society.	500
9. Printing and other unforeseen charges	420
	51,990

II. EXPANSION SCHEME:

1. Pay of Sweepers	2,520
2. Pay of conductresses to be appointed as per D.B.R.No.110(376) dated 3-10-46.	780
3. Capitation allowance	1,160
	4,460

III. COMPULSORY SCHEME

1. Contingent amount for 766 teachers as per G.O.No.723 Edn.dated 4-4-46	13,790
2. -do- for 183 teachers	3,300
3. Payof conductresses	2,160
4. Capitation allowance	3,240
	22490

Grand Total - 78,490.

For SPECIAL OFFICER
District Board Salem

Rk.29/11

I. Number of teachers , peons and Menials paid from contingencies in the employ of this District Board before the scheme of expansion of Elementary Education was undertaken in 1943 with reference to G.O.No.542 Edn. dated 12-4-1943(part time employee should be left out of account)

(a) Number of teachers	-	1846
(b) Number of Peons	-	7
(c) Number of menials	-	77

II. Number of teachers, peons and menials paid from contingencies newly employed under the Expansion and Compulsory Scheme (Particulars in respect of the part time servants should be given separately)

(a) Number of teachers	-	831
(b) Part time servants (artisans and Sweepers)		20
(c) Peons	-	-
(d) Menials	-	10

III. Number of teachers, peons menials paid from contingencies to be employed under the expansion and compulsory scheme (Particulars in respect of part time servants should be given separately)

(a) Number of teachers to be employed		80
(b) Part time servants (artisons and sweepers)-		
(c) peons	-	14
(d) Menials (condustresses)	-	61

IV. Detailed for the provision of Rs.960980 under ~~xx~~ Salaries of masters for 1947-48.

(i) For teachers employed prior to expansion scheme		514820
(ii) -do- under expansion scheme		220260
(iii) -do- under compulsory scheme		225900
		960980

V. Details of the provisions of Rs.649110/- under dearness allowance to salaries of teachers for 1947-48

(i) For teachers employed prior to Expansion scheme.		466900
(ii) -do- Expansion scheme		
(iii) -do- under compulsory scheme		182210
Total	-	649110

For Special Officer
District Board Salem.

Rk.29/11

For 23,050 children at Rs. 14 per pupil.	Rs.	3,22,700
" 14,100 children for 7 months.	"	~~1,48,000~~ 1,15,150
" sheds.	"	27,000
" equipment.	"	40,300
Total.	Rs.	~~5,05,050~~

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

5. The provision made for the supply of midday meals to school children in 1947-48 ~~may~~ shd be deleted with reference to G.O.No. 386, Edn., dated 3.3.47) para 6. (Please see at page 3 ~~e.f.~~) infra.

6. The Govt. have passed orders regarding the revision of pay of teachers in the ele. schools under local bodies as from 1-1-47. The extra expre. on account of the introduction of revised scales of pay should be met by local bodies from their own funds. The Govt. do not propose to sanction any subsidy from ~~the~~ Provl. funds for the purpose. So far as Salem Dt. Bd. is concerned, the extra expre. on account of the revision of scales of pay of teachers will be about Rs 3.60 ~~tpo~~ lakhs. With a view to enable the Dt.Board to meet at least a portion of the cost of revision, the Govt. consider that the rate of Edn. tax should be raised by 3 pies (from 14 to 17 pies).

7. Under sub-section (2) of section 35 of the Madras Ely. Education Act, 1920, the Govt. direct that the rate of Edn. tax levied ~~in~~ in the area of the Dt. Board, Salem, be raised from 14 to 17 pies in the rupee of land revenue (from 58⅓ to 70 % of land cess) with effect from fasli 1358. The Spl. Officer is requested to place the matter before the Dt. Board and to forward to Govt. within a month from the date of this order a copy of ~~the~~ its resolution ~~of the Dt. Bd.~~ resolving to levy Edn. tax at the enhanced rate of 17 pies. Credit may provisionally be taken for the addl. income of Rs. ~~45,000~~/- which the Dt. board may derive from the enhancement of the tax for nine months in 1947-48.

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

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

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

To the Spl.Officer, Salem Dt.Bd. (with copy)
" D.P.I. ✓
" Exr.of L.F.Accts. (4.7.47)
" L.A.Deptt.

OSM 9/7/47 by 9/7/47.

Taken to page 2 ante.

Para 6. Expansion: Provision has been made in the Budget for an expenditure of Rs. 4,39,720 under the scheme of expansion of elementary education against ~~meeting~~ a subsidy of Rs. 2,25,260 payable to the Dt.Bd. The attention of the Spl. Officer is ~~requested~~ invited to G.O.No. 763 Edn. dated 16.4.47) and he is requested to curtail the expansion scheme so as to bring the ~~expen-~~ con~~diture~~ within the subsidy ~~sanctioned~~ payable. The cost of the scheme may also increase on account of the revision of salaries of teachers sanctioned by Govt. The Govt. do not propose to grant any addl. subsidy towards the cost of revision of salaries of teachers employed under the expansion scheme. Accounts should be taken of this expenditure also in formulating proposals for curtailment of expenditure under the Scheme.

OSM

ANNEXURE.

Receipt:		Charges.	Ordinary. Rs.
Opening balance as revised:	Nil		
ORDINARY.			
1. Education tax.	31520	1. Staff:	
2. Other receipts.	2290	(1) Salaries and allowances.	
3. Govt. grant:		(a) [illegible]	3680
(i) under section 37 of the Ele.Edn. Act.	91500	(b) Masters.	141320
(ii) under the proviso to section 37 of the Act.	277050	(b) Clerks and servants.	25720
(iii) For the scheme of compulsory edn.	43785	(2) Contribution to provident Fund.	2500
(iv) for expansion of edn.	22560	(3) Travelling allowance.	3000
4. Contribution from the general funds.	105730	(a) [illegible]	1000
5. Arrear toll compensation grant.	323670	2. Contingencies and equipment:	
Advance receipts for buildings & equip.	400	(1) Contingencies:	
Total ordy:	81000	(a) House rent.	59100
	1098250	(b) Other items.	104430
CAPITAL.		(a) Supplies	500
Govt. grant.	67300	~~3. Supply of midday meals to school children.~~	
Advance receipts from buildings & equip.	81000	3. Stipends to [illegible] girl	2000
Total capital.	148300	4. Repairs to buildings.	15000
Total ordy. & capital:	1846550	5. Advances receivable	400
		Total ordinary:	1653250
Grand total including opening balance.		CAPITAL.	
		1. Lands & buildings (1) capital acct	27000
		(2) Other acct	61000
		2. Equipment for schools (1) (in the areas to be selected for compulsory edn. in 1947-48)	40300
		(2) Other acct	20000
		Total Capital	148300
		Total Ordy. & Capital.	1801550
		Closing balance.	

⊗ includes sum of Rs 39090 & 21800 towards the salaries of teachers employed under the scheme of capl. exp. & expansion of edn. respy

includes a sum of Rs 31500 for recurring charges for schs in capl. areas

@ includes sum of Rs 15650 & 6480 for contgcies charges for schs opened under the scheme of capl. exp. & expansion of edn. respy

① to be met from the subsidy payable for the expansion scheme

⊙ Rs [illegible]

⊙ respy for pension of salary of teachers

C.F. 32.

Local Fund DEPARTMENT.

In reply, please quote number, date and short title.*

Received *Registered*

From (Name) Khan Sahib G.Abdul Sattar Sahib Bahadur B.A.,,

(Designation) Special Officer, District Board,

Post Box ....., (Station) Salem.

Telegraphic Address.....

24 AUG 1947

To

The Secretary to Government,

Education & Public Health Department,
Fort St.George, Madras.

67817

R.o.c.E9 *No.* 18108/46, *dated* August 1947 .

Sir,

* Budget Estimate for 1947-48 - Elementary Education Fund - Salem District Board.

Ref. Government Order No.MS.1661 Edn., dated 23-7-47

Enclosures.....

.....

Spare Copies.....

The instructions of the Government contained in paras 2,3 and 4 have been carried out and alterations made in the current year's budget. The provision made for the supply of midday meals has been deleted as required in para 5.

2. The District Educational Officer Salem is being addressed to curtail expenditure as far as possible under the expansion scheme by weeding out the super-fluous teachers and by the provision of rent-free buildings wherever possible.

3. As regards the enhancement of the education tax from 14 pies to 17 pies in order to meet out the extra cost on account of the revision of the scales of pay of teachers, a copy of the resolution of the District Board, agreeing to the enhancement is en-closed. The actual cost due to the revision of the scales of pay will be worked out when the Special temporary staff consisting of 2 Lower Divisional clerks for a period of three months is sanctioned

by Government (Vide this office letter R.o.c. E9/11196/46 dated 20-6-1947) so that the current work in the section may not be dislocated.

4. Steps are being taken to rectify the defects pointed out by the Director of Public Instruction Madras in his remarks No.21-B3-46-47 dated 11th February 1947.

22/8/47

For Special Officer,
District Board, Salem.

ss/22-8

22/8

Enclosure.

Extract from the meeting proceedings of the Salem District Board held at Salem on 21-8-1947 by the Special Officer under the powers vested in him.

P r e s e n t.

* * *

Read Special Officer's note placing the extract from paras 7 and 8 of the Government Order No.MS.1661-Edn., dated 23-7-47 passing orders on the Budget Estimate for 1947-48 under Elementary Education Fund of the District Board, wherein they have raised the levy of education tax at the enhanced rate from 14 pies to 17 pies in the rupee on land ~~Revenue~~ with effect from fasli 1357, in order to meet the additional cost on account of the revision of salaries of Elementary school teachers with effect from 1-1-47 to meet at-least a portion of the cost.

Note. In G.O.No.MS.1661-Edn., dated 23-7-47 the Government have requested the Special Officer District Board Salem to place the matter before the Board and forward to Government a copy of its resolution to levy education tax at the enhanced rate of 17 pies from fasli 1357.

RESOLUTION. The levy of Education tax at the enhanced rate of 17 pies is agreed to.

Sd/-G.Abdul Sattar
Special Officer, District Board
Salem.

(True extract)

22/8/47

For Special Officer.

23/9/47

EDUCATION (B2) AND PUBLIC HEALTH.

Memorandum No. 678-II B2/47-1 Edn. dated. 1.9.47.

Sub: District Board, Salem. — - Levy of Education tax at enhanced rate.

Ref: From the ~~Spl. Officer~~, Dt. Bd., Salem No. Roc. E9. 18108/46 dated 22.8.47.

A copy of para 8 of G.O.No. 1661 Edn., dated 23.7.47.

and a copy of the resolution of the Dt. Bd., Salem submitted with the letter of the ~~President~~ Spl. Officer read above, are forwarded to the Collector of Salem and he is requested to arrange for the collection of education tax at the enhanced rates of 17 pies in the rupee of land revenue per cent of Land cess) with effect from Fasli 1357 and for the adjustment of the additional income due for nine months fn 1947-48 to the credit of the Dt. Bd. in the usual manner, before the close of the financial year.

3/Sec. 2/9.8.47

To the Collector of Salem
(with encls)
To the ~~D.B.S.~~ Spl. Officer, Dt. Bd., Salem
To the D.P.I.
To the Exr. of L.F.A.

31/8/47

Dep. 4/9/47

Education and Public Health Deptt.

(B.2.) (24)

From the D.P.I. No. 2103-3/ub-47, dt. 11.2.47

BUDGET ESTIMATE--1947-48--Elementary Education Fund--District Board, Salem with his remarks

1. The D.P.I. has forwarded the revised estimates for 1946-47 and Budget Estimate for 1947-48 of the Elementary Edn. fund under the control of District Board, Salem.

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

	R.E. 1946-47	B.E. 1947-8
Compulsory Education	2,84,970	5,64,420
Midday Meals	3,24,280	3,56,680
	3,94,670	4,39,720.

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

	RE	BE
Compulsory Edn.	284970	564420
Midday meals Expansion Proposal	324280	356680
	260260	
	309020	

3. Excluding the transactions relating to the schemes of compulsory education and supply of midday meals (and expansion proposals), the ordinary receipts and charges in the E.E. Fund account are as follows:—

	Budget sanctioned by Govt.	R.E. 1946-47	B.E. 1947-8
Opening Balance	Nil	2,96,270 10,75,930 ~~14,62,280~~	2,55,000 10,86,320 ~~13,82,880~~
Receipts	10,20,471	10,29,570	9,90,140
Charges: Ordy.	10,05,670	8,76,30	87,000
Capital	14,780	2,65,000	2,70,180
Closing Balance			

4. Revised Estimate: (a) Receipts ~~Ordinary~~:

No remarks seem called for.

Credit has been taken for a building grant of Rs 43380 from provl. funds. No grant has so far been promised to the Dt. Bd. The entry may be deleted.

(b) CHARGES: Ordinary

The Revised Estimate provides for the normal Recurring Expenditure under the several heads.

(2) CAPITAL:-

The Board proposes to incur an expenditure of Rs 87630 under capital. As already noted above, no grant is payable from Govt. funds under this head. ~~under expansion.~~ In view of the fact that the R.E. closes with a large balance, the expenditure may be allowed.

B.E. for 1947-48:-

(a) Receipts ordinary: No remarks.

CAPITAL: Credit has been taken for Govt. grant of Rs 69400 As no subsidy has been promised to the District Bd, the credit may be deleted.

Charges: Ordinary:- No special remarks seem called for.

Capital: Provision has been made for an expr. of Rs 81000. There is a sufficient surplus in the E.E. Fund account for meeting the expr. The provisionmay be allowed.

6. The Govt. have recently decided that revised scales of pay should be sanctd. to teachers of ele. school under local bodies. The intention is that means should be devised for providing the necessary funds for meeting the extra cost on account of revision of pay. 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 two lakhs. Of this a sum of about Rs 23,400 will be the cost of revision of salaries of teachers employedunder the schemes of compulsory education and expansion of edn.

7. So far as the scheme of compulsory ely. edn. is concerned the Govt. have agreed to meet the entire cost of the scheme. It may therefore be presumed that the cost of revision of teachers employed under compulsion and E.E. scheme will be met from Provl. funds. As regards the expansion scheme the Govt. subsidy is a fixed amount. All expr. connected with this scheme should be met from the subsidy. When the scheme was first sanctd. the system of D.A. to teachers was not in force. Subsequently local bodies were asked to grant D.A. to teachers at Govt. rates. The Govt. undertook to meet the cost of D.A. to the extent local bodies could not share the cost further than their own funds. The question was raised whether a separate subsidy would be paid from Provl. funds towards the grant of D.A. to teachers employed under the expansion scheme. It was decided that the cost of D.A. should also be met from the special subsidy itself. The question for consideration is whether a separate subsidy should be paid towards the revision of salaries of teachers employed under the expansion scheme as in the case of teachers employed under the compulsory edn. scheme or whether this expenditure should also be met from the special subsidy itself as in the case of D.A. Representations were made that the Dt. Bds. were not able to meet the cost of D.A. from the special subsidy. They have been asked to curtail the scope of the scheme by retrenching expenditure. If the cost of revision of salaries is also to be met from the subsidy, the scope of the scheme should be further curtailed and the object with which the scheme was sanctd. would be defeated. Orders of Govt. on this point may be obtained in due course.

8. Excluding the cost of revision of salaries of teachers employed those under the compulsory and expansion scheme, the net liability to the Dt. Bd. is Rs two lakhs. The question for consideration is whether the rate of Edn. tax should be raised for meeting a portion of the cost of revision of salaries. The tax is now levied at 14 pies in the rupee of land revenue and the conventional maximum is two pies. The Secretary has recorded the view that the rate of Edn. tax may be raised in the ratio which the cost of revision bears to the present commitment. The present expenditure on salaries is Rs 9.80 lakhs and the cost of revision is Rs two lakhs. On the basis of these figures the rate of tax may be raised by two pies beyond the conventional maximum i.e., upto 17 pies. One pie of tax will yield an income of 20,000/- If the tax is raised from 14 to 17 pies the addl. income from the tax will be Rs 60,000/- and it will cover a major portion of the cost of revision of salaries. If the enhancement is considered too steep the rate may be fixed at pies for the present. An increase to pies may be ordered later. For orders.

8. Compulsory Ely. Education:

(a) Revised Estimates for 1946-47: The Board has provided for an expr. of Rs 2,84,970 for the introduction of compulsory education and taken credit for a subsidy from the Provl. funds. In G.O.No. 1511 Edn., dated 3-8-46, a sum of Rs 50,936 has been sanctd. for the working of the schemes of compulsory edn. in areas of 1945-6. A subsidy of Rs 46,200 towards the cost of the scheme introduced this year will become payable if the separate rules may be framed for the payment of 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 edn. introduced in 1945-6 and extended this year about 2,050 children will be receiving instruction in schools in 1947-48. Besides this, about 6,100 children will be newly enrolled in these areas next year. The Govt. propose to extend further the scheme of compulsory edn. in selected villages in each district in 1947-48 so as to bring to schools 1.50 lakhs of children ultimately. Of these about one lakh of children will be brought to schools in 1947-48. The proportionate number for salem will be 8000. Thus provision should be made in the budget for 1947-48 for the Edn. of 2,050 children for a full year and for 4,100 children for the portion of the year (9 months). The cost will be as follows:

P.T.O.

For 23050 Children at Rs 14 per pupil Rs 3,22,700

for 14100 children (for mid month) 1,48,000

Shed 2,700

for 14100 children 4,030

Equipment Total 5,38,000

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

9. Supply of midday meals: (1) Credit has been taken for a subsidy of Rs 324 280 for supply of meals to school children this year. A subsidy of Rs 23,882- has been sanctd. towards the provision of meals to school children in compulsory areas of 1945-6. A further payment may have to made towards the supply of meals to children in the areas of 1946-47 also. The question may be considered if an application is received from the Dt. Bd. In any case the figure in the R.E. is liable to revision with ref. to the expenditure incurred & 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 1-4-1947. In view of this, the provisionmade in the budget may be ~~deltod~~. deleted.

10. EXPANSION SCHEME

It is observed that the Bd. has not taken any steps to curtail the expr. under the ~~ex~~ expansion scheme and to limit it to the Govt. subsidy payable for the purpose. It has been stated that the expre. on the grant of D.A. to teachers employed under the expansion scheme is met from the arrear toll compensation grant adjusted to the Dt. Bd. The arrear toll compensation grant will be paid only for ~~a few year~~ two more years while the need for payment of D.A. may continue ~~kx~~ for some more time. ~~ye~~ beyond 1948-49. In the circumstances it is for orders whether the Bd. may be permitted to utilise the arrear toll compensation grant for purpose of payment of D.A. to Teachers employed under the expansion scheme or the Board ~~may~~ be asked to curtail the cost of the scheme by retrenchment in expre. If the cost of ~~Exp.~~ the expansion scheme is reduced within the Govt. subsidy there will be a surplus ~~1.60~~ Rs 1.70 lakhs at the end of 1947-48 against the balance of Rs 5000 anticipated by the Bd. This large surplus will be available for meeting the cost of revision of salaries. (@ Rs 1.40 lakhs. not covered by Govt grants) & Finance

11. The file may be sent to L.A. for remarks. ~~Finance need not see as no~~ there is no question of payment of subsidy ~~is involved~~. for dearness allow.

Edn.Gen.13968/32-1
12.3.47

L.A. no 8979-1 Bud II
25.3.47.

Fin.u.o. 19065 Exp.A-1.
27/3

Local Admn. Deptt. (Bud.II)

Please see the notes of E.& P.H.Deptt.on pp.1-4 above. The contributions ~~made~~ proposed from the Local Fund in the Elementary Education Budget and ~~those~~ that provided for in the General Budget are the same - viz.Rs.105,730 for each of the two years 1946-47 and 1947-48. The arrear toll compensation can be adjusted to the Elementary Education Account only to the extent necessary to avoid a deficit under that Account. The Elementary Education Account for 1946-47 is expected to close with a surplus of - Rs.2,55,000 after adjusting the entire arrear toll compensation of Rs.304,450. The Board may therefore be directed to ~~adjust~~ adjust only Rs.49,450 from the arrear toll compensation sanctioned in the current year. The B.E. for 1947-48 will then close with a deficit of - Rs.289,270. The Board may be directed to adjust - towards this deficit the balance of Rs.255,000 of the arrear toll compensation sanctioned in the current year and Rs.34,270 from the arrear toll compensation likely to be sanctioned in 1947-48.

24.3.47.

The adjustment from the arrear toll compensation & the E.E acct. may be limited & Rs 49,450 in 1946-47 and & Rs 2,89,270 in 1947-8.

24.3.47

Secy Finance

Fin. (Exp. A)

(Please see the notes on pp. 1-4 above.)

In regards & A and B on pp. 2 & 3 above, E.P.H may be requested & follow the procedure suggested by this dept. in other similar cases.

27.3.47

A.:
27.3.47.

E & P.H.

6 13968

Ed & PH Deptt. Page 2

This case file may lie over till a decision is reached on the points referred to at A & B on pp 2-3 ante which are separately under Consideration.

29.3.47.

2. In the note on page 5 ante the L.A. Deptt. have taken (for the arrear toll compensation grant in the RE) that the credit will be reduced from Rs 3,04,450 to Rs 49,450 as according to the figures in para 3 on p 1 ante the RE may close with a surplus of Rs 2,55,000 Rabi allowing credit for the entire arrear toll compensation grant. The surplus has been arrived at without taking into account the excess expenditure (if Rs 85,000) under the expansion scheme in 1946-47. If the transfer of arrear toll compensation grant is limited to Rs 49,450 as suggested by LA there may be deficit of Rs 85,000 at the end the current year the amount to be transferred may have to be raised with reference to the actual deficit. This point may be examined later. For the present the file may lie over.

29.3.47

31/3/47

-7-

24

In their note on page 5 ante the L.A.Dept., have suggested modifications in the adjustments to be made to the Ely. Education fund out of the arrear toll compensation grant. The calculations made by L.A. Dept., do not take into account the following:-

(1) The excess expenditure provided under the Expansion scheme both in the R.E. and in the B.E.

(2) The deletion of credit taken for a Govt. grant under 'Capital'. in the budget.

(1) above:- The excess expenditure proposed in the R.E. was about Rs.85,000/-; the actual expenditure is not known. In any case, the arrear toll compensation grant to be adjusted may be so fixed as to avoid a deficit for 1946-47. As regards 1947-48 it is proposed to ask the Dt. Board to modify the scope of the scheme so as to bring down the cost of the scheme within the Govt. subsidy.

(2) above:- The deletion of the credit taken under Receipts - Capital in the budget will increase the deficit anticipated in 1947-48 from Rs.2,89,270/- to Rs. 3,23,670. In the circumstances a sum equal to the deficit may have to be adjusted out of the arrear toll compensation grant during 1947-48.

2. It may be noted that the cost of the expansion scheme will also increase on account of the revision of salaries of teachers ordered by Government. In the note on page 2 ante the question whether a Govt. subsidy should separately be paid for the revision of salaries of teachers employed under the expansion scheme has been raised. If no subsidy is paid the scope of the scheme may have to be further curtailed. If the Special Officer reports that the scheme cannot be modified, he may be asked to devise other means for meeting the expenditure in question. (Rs 85000)

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

(1) whether the rate of Education tax should be raised for meeting a portion of the extra cost of revision of salaries of teachers, and in proportion to the extra cost of the conventional maximum and

(2) whether a subsidy will be paid from Provincial Funds towards the cost of revision of salaries to teachers employed under the scheme of Compulsory Ele. 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, Salem, is concerned, the conventional maximum up to which the tax may be raised will be 17 pies. In the notes on pages 2-3 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 9 of the draft below.

(2) above:- The question whether a subsidy will be paid from the Provincial Funds towards the cost of revision of salaries of teachers employed under the scheme of Compulsory Elementary Education is to be referred to the Standing Finance Committee. So far as the District Board, Salem, is concerned, the extra cost of Rs. 80,000 will have to be met from the Ele. Edn. Fund till the question of subsidy is settled. If Government 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 for in para 9 of the draft below.

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

LOCAL ADMINISTRATION DEPT. 24139 10 JUL 1947 SECRETARIAT, MADRAS

L.A. 9/7/47

Fin. 9/7/47 S

24/7/47

Ed&P.H.W.D. 13968-B2/47-2 10-7-47.

B2 Edn (25) 9 Listed 8

(Previous notes of this Dept on pages 5 ante) ~~Question of Dist. Board affairs~~ 6-8 may be read

The draft order may be perused and the file passed on to Finance Dept.

11.7.47 (Sd) 11.7.47

Fin. (Exp.) 11.7.47

Secy 11.7.47 Ed&H

L.Dis. 24139-D-1

27353 11.7.47.

SECRETARIAT TO GOVERNMENT MADRAS 4/499 11 JUL 1947 FINANCE DEPARTMENT

Finance no 4/499 Exp/47 11.7.47

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

The file deals with the Ele.Edn.fund ~~account~~ for the Dist ~~Board~~ Board. Salem

Provision has been made in the budget for ~~the~~ expenditure connected with these ~~schemes~~ schemes of compulsory ele edn ~~sion~~ and expansion of ele.edn. In the case of the compulsory scheme the entire cost is ~~to be~~ being met from Provl. funds, while the subsidy for the expansion scheme is a fixed figure. The cost of the schemes will increase with reference to the revised scales of pay of teachers ~~ordered~~ sanctioned by Govt. In regard to the scheme of compulsory ele.edn. the question whether an addl.subsidy should be paid towards the cost of revision of salaries of teachers employed under that scheme has been referred to the Standing Finance Committee. As regards the expansion scheme the question whether a subsidy should be paid for revision of salaries has been raised in the note at page 2 ante. It now seems that there is no strong case for the payment of a subsidy for revision of salaries ~~to~~ of teachers employed under the expansion scheme for the reasons (1) that even in the case of compulsion where the Govt. originally undertook to meet the entire cost the question of subsidy for revision of salaries ~~is~~ has been left decided to be ~~driven~~ by the standing Finance

Committee ~~to~~ (2) that the Govt. have decided that all addl. expenditure connected with the expansion scheme which arose after the introduction of the scheme should be met from the spl. subsidy itself.

In the circumstances the question of granting a subsidy for revision of salaries ~~to~~ teachers under expansion scheme may be deferred and it may be left to the Special Officers to move the Govt. in the matter. In the draft it is proposed to ask the Special Officers to modify the scope of the scheme so as to limit the cost including the cost of revision within the subsidy payable. (para 6 of draft)

The file may be circulated to H.M. for approval of the draft.

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The proposal has been worked out on the suggestion given in another file that a proportionate increase in the Elementary Education cess may be made relatively to the increase in the revision of salaries that we have given. There is an agitation among Local Board teachers that the recent revision of salaries have benefited only the new entrants and that it has not benefited teachers who have been long in service because the Salaries' Committee recommendation was only to give them one increment whatever may be their services. I think the representation of the Local Board Services must be considered more sympathetically and the matter is under consideration in the L.A. Department and so while raising the cess it is necessary that we should also take into account the extra amount that we may have to spend if in the revision of elementary school teachers weightage is given for their services as it is given for Govt. servants. I think a uniform principle may be followed and that the any increase suggested may cover this expenditure also. The matter will depend upon decisions ~~will~~ L.A. may take in the matter.

The report may be asked to cover also the question

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as to what the further cost will be if this weightage is given.

TSA 17.7.47

It has been decided that orders on the budget may issue without any alteration & further action taken separately with regard to the note of H.M. on the draft in this file may therefore be issued.

H.M. 18/7/47

18.7.47

