Scott II-27—58,004—4-11-46.

Education and Public Health (1947) Department.

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Ms. SERIES.

G.O. NO. 1723 Edn., → 10p 49-51 CE

1723

Dated 1-8-1947.

38

[Despatch Abstract.]

Budget Estimate-1947-48-Elementary Education Fund-District Board, South Kanara-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.
	2554 28.11.47						

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.
R.O.P. No.24-B3/46-47, dated 22-1-1947.

Subject: Budget Estimate for 1947-48 - Elementary Education Fund - District Board, South Kanara.
Refce: Letter from the Special Officer, Dt.Board, South Kanara R.C.No15837-E11/46 dated 27-11-1946 to the Secretary to Government.

ASST. SECRETARY TO GOVERNMENT
EDUCATION AND PUBLIC HEALTH
6984
30 JAN 1947

....

Submitted.

2. Variations between the sanctioned Budget and the revised estimate for the year 1946-47 have not been explained; variations between the Budget as originally framed by the Board and now revised have been explained. Details for the provisions made in the Budget Estimate for 1947-48 have been furnished.

3. Revised Estimate for 1946-47:

i) The credit taken for Rs.72140/-as Government contribution under section 37 of the Act should be reduced to Rs.72,135/-with reference to G.Os.No.869 Edn dated 24-4-1946 and No.1019 Edn.dated 22-5-46.

ii) The credit taken for Rs.2,81,800 as Government grant under the proviso to section 37 of the Act should be reduced to Rs.2,81797/- with reference to G.Os.No.783 Edn. dated 10-4-1946 and No.792 Edn., dated 11-4-1946.

iii) Credit should be taken for Rs.95,000/- as Government subsidy for the payment of Dearness allowance to teachers sanctioned in G.O.No.2296 Education dated 29-11-1946. This has been omitted from the Budget.

(B)

iv) The credit taken for Rs.94720/- as Government subsidy for the compulsion scheme should be reduced to Rs.87,774 with reference to para 10 below.

v) The credit taken for Rs.1,09,940/- as Government subsidy for the provision of midday meals may be raised to Rs.1,28,831 as per para 10 below.

vi) The credit taken for Rs.75,840/- as arrear toll compensation grant should be raised to Rs.75,842/-as per G.O.NO.892 L.A. dated 11-5-1946.

vii) The provision of Rs.38,070 under "Deduct refunds"should be reduced to Rs.38,063/- with reference to Government Memo.No.38964 B2/46-3 dated 31-8-1946.

(B)

viii) The total capital expenditure exceeds the sanctioned budget. The Special Officer may be advised to obtain the sanction of Government for the excess as required by the G.O.No.139 Education dated 29-1-1942.

4) Budget Estimate 1947-48:-

i) The credit taken for Rs.67,600 as Government contribution under section 37 of the Act is liable to revision with reference to the amount of education tax realised and adjusted to the credit of the Elementary Education Fund during 1946-47 at the old rate.

ii) The credit taken for Rs.2,81,800 as Government grant under the proviso to section 37 of the Act should be reduced to Rs.281797 with reference to para 3(ii) above.

iii) The credit for Rs.1,73,730/- as Government subsidy under the compulsion scheme should be reduced to Rs.1,29,300 with reference to para 10 below.

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iv) The credit taken for Rs.1,86,150/- as Government grant under the midday meals scheme should be raised to Rs. 1,97,700 with reference to para 10 below.

5) The recurring expenditure is much in excess of the Receipts. The resources of the fund may therefore be improved.

6) The accommodation provided for 94 boys' schools and 19 girls' schools is reported to be inadequate and that provided for 10 girls' schools is reported to be unsuitable. Sanitary facilities are lacking in most of the boys schools and in 24 girls schools. Most of the boys schools admitting girls are not provided with separate sanitary arrangements for girls. Minor repairs such as repairs to floor and white washing etc. are badly needed in most of the boys' schools. The Special Officer may be required to utilise the provision of Rs.21,500/- made under "Repairs to buildings" only in full in consultation with the inspecting officers. The instructions under item No.ix of Appendix to G.O.No.1149 Education dated 24-6-1940 should be observed in respect of repairs to rent free buildings.

7) A good number of the schools under theBoard require to be provided with play-ground and garden facilities.

8) (i) Sixty boys' schools and 14 girls' schools are in need of additional staff. The Board proposes to employ additionally 49 secondary grade and 41 higher elementary grade teachers during 1947-48. The Special Officer may be required to give effect to the proposal as early as possible in consultation with the departmental officers.

(ii) As it is reported that muslim schools are in need of muslim teachers, it may be suggested to the Special Officer that Muslim teachers working in non muslim schools may be transferred to muslim schools and the non-muslims teachers from muslim schools to non-muslim Schools.

9) Equipment provided for most of the schools is reported to be insufficient. The provision made under "Equipment Ordinary" should be utilised in full in consultation with the Inspecting Officers and the defects remedied at an early date.

10) Compulsion and Midday meal 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 5512 children of school age. Of these, about 37000 children might have been enrolled in schools during 1945-46. The provision for the education of these children should be made for 12 months in 1946-47. The probable recurring expenditure under the several heads was estimated and the Government have in their order No.1511 Edn., dated 3-8-1946 sanctioned the payment of subsidies in monthly instalments. During 1946-47, about 11000 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 6500 children, about 4300 children will be newly enrolled during this year itself. For the working of the scheme, the Board may

p.t.o.

Board may require an advance, which may be based on the probable cost. Compulsion was introduced in the District in G.O.No.975 Edn., dated 14-5-1946 with effect from 15--6--1946. Provision for recurring expenditure will therefore have to be made for 8 months roughly, and added on to the advance sanctioned in G.O. No.1511 Education dated 3-8-46 and this will be the Revised Estimate for 1946-47.

Provision for non-recurring items may however be made as claims are expected for payment during the year. A very rough lumpsum provision is proposed in the Revised Estimate for this purpose. The President, District Board may be informed that the supply of furniture for labour schools should not be done by the District Board.

No.of teachers required for 4300 children - 123(A)
No.of teachers required for 1100 children - 31(B)

	A(for 123 ~~lakhs~~ Teachers.)			B for 31 Teachers	
	per month.	For 8 months.	Per annum.	Per annum.	Per month.
	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of teachers at Rs.20 p.m. each	2460	19,680	29520	7,440	620
D.A. for teachers at Rs.16 p.m. each.	1968	15,744	23616	5,952	496
Contingencies at Rs.1-8 per teacher p.m.	184-8-0	1,476	2214	558	46-8-0
			7,590		
R e n t s.		2,292			
Pay of peons & Conductresses.		900	2,160		
D.A. ,, ,,		1,200	2,880		
Books & Slates (lump)		600	1,500		
Construction of sheds (lump)		9,000	50,500		
Equipment (lump) ..		15,400	18,000		

(ii) Budget Estimate for 1947-48.

It is expected that the Government will order the expansion of the scheme to new areas during 1947-48 with a view to bring ultimately under instruction about 6500 children. Of these, about 4300 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 9100 children admitted upto the end of 1946-47 in 1945-46 and 1946-47 areas. The cost of educating the 2400 children* who may be admitted during 1947-48 ~~in the~~ in the 1945-46 and 1946-47 areas may be paid during 1948-49

*Annual Progressive increase

45-46 areas	1,100
46-47 "	1,300
Total	2,400

P.T.O.

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 3700 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 for educing the 1100 children in the 1945-46 area and the 4300 children in 1946-47 area is worked out in the statement under R.E. for 1946-47.

(b) Midday Meals:-

(i) R.E. for 1946-47:- The estimated expenditure for 1946-47 is Rs.1,28,831 as per G.O. No. 1511 Education dated 3-8-1946 for the 1945-46 area in respect of the stage reached on 31-3-1946. This may be taken as the R.E. 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 R.E. for the purpose.

No [illegible]

(ii) Budget Estimate for 1947-48:-

During 1946-47 the Board is expected to feed about 4938 children the maximum fixed for the District in addition to 416 children from labour schools. The annual cost of feeding these children is Rs.1,28,831 The maximum number fixed for the 1946-47 area is 2,100. 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.50,531/-. It is assumed that the Government will fix 2100 children, the number fixed for the current year, for the 1947-48 area also. Provision may roughly be made for 2100 pupils for 4 months and it works to Rs.18,375. Thus the total estimate works to Rs.1,97,737/. or Rs.1,97,700/- in round sum.

(c) The estimated expenditure (R.E. and B.E.) for working the schemes is detailed below. The Board may be permitted to take credit for an equal amount as Government subsidy.

Items of Expenditure.	D.P.I's R.E. for 1946-47.	B.E. for 1947-48.
Expenditure-Ordinary.		
1. Salary of teachers.	42,660	59,940
2. D.A. to teachers.	33,984	47,808
3. Pay of peons and wages of conductresses.	1,908	3168
4. D.A. to do.	2,544	4,224
5. Rent for school buildings.	~~2,292~~ 2292	7,590
6. Contingencies.	3186	4,482
7. Books and slates.	1,200	2,100
Total-	87,774	1,29,312 or 1,29,300
8, Midday meals.	1,28,831	1,97,700
GRAND TOTAL.	2,16,605	3,27,000
Expenditure - Capital.		
9. Construction of sheds.	9,000	50,500
10. Equipment.	15,400	18,000
Total	24,400	68,500
Grant total - Ordy and Capital.	2,41,005	3,95,500

p.t.o.

(d) Details for the credit taken and the expenditure proposed, called for in Government Memo. No.75295-B2-46 dated 9-12-46 will be submitted to Government on receipt of the same from the Special Officer.

for DIRECTOR OF PUBLIC INSTRUCTION.

To

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

RR.27/1.47.

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Ch 12423

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C 233770

CA

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877640

~~285240~~

15100

225160

92500

223150

588720

961030

22350

622770

40581

32

18

860570

24400

94320

609770

631510

608230

204660

877640

929487

261225

173262

1173217

266225

906992

617150

173730

186150

6850

588720

1520990

157880

961030

C.F. 32.

..........Department	Received 7 Registered ⑤
From (Name) J.R.Bett, Esq., I.C.S.,	To
Designation Special Officer, Dt.Board,	The Secretary to Government, Edn. & Public Health Department, Madras.
Station South Kanara, Mangalore.	Through the Director of Public Instruction, Madras.

Enclosures:

DIRECTOR OF PUBLIC INSTRUCTION
P 24133/46-47
29 NOV 1946
MADRAS

No. Ref.C.15837-E11-46, dated 27 - 11 - 1946.

Sir,

Sub:- Budget Estimate - 1947-48 - Elementary Education Fund - District Board, South Kanara - Forwarded to Government.

...

11-13

The Budget Estimate of the Elementary Education Fund of this Board for the year 1947-48 with the required enclosures is sent herewith. I request that the Government may be pleased to sanction the Revised Estimate for 1946-47 and the Budget Estimate for 1947-48.

I also request that the Government may be pleased to sanction the necessary grants to cover up the deficit in the Elementary Education Fund which is mainly due to the provision made for the payment of dearness allowance to teachers of Board Ele.Schools in non-compulsory areas for the current year as well as for the Budget year.

5/2

27/11/46

SPECIAL OFFICER.

USB/26-11.

26/11/46

365560

365560

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Proceedings of the Special Officer, District Board, South Kanara.
J.R.Bett, Esq., I.C.S.

RC.NO. 15837-E11-46. .... Dated 25-11-46.

Sub:- Budget - South Kanara District Board - Ele.Education Fund - Revised Estimate for 1946-47 and Budget Estimate for 1947-48 - Sanctioned.

ORDER.

The Revised Estimate for 1946-47 and the Budget Estimate for 1947-48 of the Elementary Education Fund of the South Kanara District Board are sanctioned.

4/2

27-11-46

SPECIAL OFFICER,
DISTRICT BOARD, SOUTH KANARA.

Mangalore,
Dated 27-11-46.
USB/25-11. 25-11-46

~~9~~ 7

Budget Estimate of the Elementary Education Fund of the South Kanara District Board for the year 1947-48.

Summary.

		Opening balance.	Receipts	Expenditure.	Closing balance.
1.	Ordinary.	Rs. -2,23,160	9,15,100	13,20,910	-6,28,970
2.	Capital.	Rs. --	1,02,000	1,02,000	--

1320910
915100
405810
223160
628970

1/2

S.K.District Board Office,
Mangalore, dated 27-11-46.

SPECIAL OFFICER,
DISTRICT BOARD, SOUTH KANARA.

USB/25-11. 25.11.46.

11 ⑧

ELEMENTARY EDUCATION BUDGET—1947-'48.

HEAD OF ACCOUNT ಲೆಖ್ಖಗಳ ಶಿರೋನಾಮೆಗಳು	Budget estimate ಬಜೆಟ್ ಎಸ್ಟಿಮೇಟು 1946-'47	Revised estimate ತಿದ್ದುಪಡಿಯ ಎಸ್ಟಿಮೇಟು 1946-'47	Estimated deficit or excess ಕಡಿಮೆ ಅಥವಾ ಹೆಚ್ಚಿಗೆ 1946-'47	Budget estimate ಬಜೆಟ್ ಎಸ್ಟಿಮೇಟು 1947-'48	Actuals ಖರ್ಚು ಬಾಬುಗಳು 1945-'46	Actuals from April to September 1946 194 ನೇ ಏಪ್ರಿಲಿನಿಂದ ಸಪ್ಟಂಬರದ ವರೆಗಿನ ಖರ್ಚು ಬಾಬುಗಳು
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Rs. ರೂ.	Rs. ರೂ.	Rs ರೂ.	Rs. ರೂ.	Rs. ರೂ.	Rs. ರೂ.
SUBSIDIARY ACCOUNT ಸಬ್ಸಿಡಿಯರಿ ಲೆಕ್ಕ	OE	RE		OE		
B. Elementary Education Account ಪ್ರಾಥಮಿಕ ವಿದ್ಯಾಭ್ಯಾಸ ಲೆಕ್ಕ						
Receipts—Ordinary. ಜಮಾ—ಸಾಧಾರಣ						
Opening Balance— ಪ್ರಾರಂಭದ ತಿಲುಕು	-88,550	38,070	+1,26,620	-2,23,160	35,467	38,066
(1) Education tax— ವಿದ್ಯಾಭ್ಯಾಸ ತೆರಿಗೆ						
Current ಚಾಲ್ತಿ	1,81,200	1,80,280	-920	1,80,000	1,81,789	90,600
Income from investments	-	-	-	-	90	-
(4) School Fees ಶಾಲಾ ಫೀಸು	7,200	7,300	+100	7,500	7,308	4,033
(5) Endowments ಉಂಬಳಿಗಳು					-	-
(6) Contributions ಸಹಾಯ ದ್ರವ್ಯ	180	180	-	180	167	90
(8) Other receipts ಇತರ ಜಮೆ	1,500	2,000	+500	1,600	2,066	1,212
(9) Government Grant— ಸರಕಾರಿ ಗ್ರೇಂಟು						
(i) Under Section 37 of the Elemeneary Education Act Current. ಎಲಿಮೆಂಟರಿ ಎಡ್ಯುಕೇಶನ್ ಆಕ್ಟ್ ಸೆಕ್ಷನ್ 37ರ ಪ್ರಕಾರ	67,620	72,140	5+7 +4,520	67,600	66,532	72,135
~~Current~~ ~~ಚಾಲ್ತಿ~~ 67680 4455						
(ii) Under Proviso to Section 37 of the Elementary Education Act ಎಲಿಮೆಂಟರಿ ಎಡ್ಯುಕೇಶನ್ ಆಕ್ಟ್ ಸೆಕ್ಷನ್ 37 ಸಹಾಯಕ ನಿಬಂಧನೆ ಪ್ರಕಾರ	4,45,080	2,81,800	-1,63,280	2,81,800	5,54,178	2,16,734
iii For compulsory education	-	94,720	+94,720	1,73,730	-	-
iv For supply of mid-day meals	-	1,09,940	+1,09,940	1,86,130	-	-
(10) Contribution from the General Account ಸಾಮಾನ್ಯ ಲೆಕ್ಕದಿಂದ ಸಹಾಯ ದ್ರವ್ಯ						174713
(a) For payment of temporary allowances of Rs. 4. ತಾತ್ಕಾಲಿಕ ಭತ್ತೆಗಳು ರೂ. 4ರ ಪ್ರಕಾರ ಪಾವತಿ ಬಗ್ಗೆ	28,980	28,980	-	28,980	28,980	-
(b) For other purpose ಇತರ ಕಾರ್ಯಗಳಿಗೆ	11,560	11,560	-	11,560	11,560	-
(11) Arrear Toll Compensation Grant	-	75,840	+75,840	-	-	-
(12)(i) Advances recovered ವಸೂಲಾದ ಎಡ್ವಾನ್ಸುಗಳು	2,000	9,500	+7,500	9,500	1,574	1,133
(ii) Refund of permanent Advances	-	-	-	-	-	-

9500
Bridge

-2100
17141

HEAD OF ACCOUNT ಲೆಖ್ಖಗಳ ಶಿರೋನಾಮೆಗಳು	Budget estimate ಬಜೆಟ್ ಎಸ್ಟಿಮೇಟು 1946–47	Revised estimate ತಿದ್ದುಪಡಿಯ ಎಸ್ಟಿಮೇಟು 1946–47	Estimated deficit or excess ಕಡಿಮೆ ಅಥವಾ ಹೆಚ್ಚಿಗೆ 1946–47	Budget estimate ಬಜೆಟ್ ಎಸ್ಟಿಮೇಟು 1947–48	Actuals ಖರೇ ಮೊಬಲಗು 1945–46	Actuals from April to September 1946 194 ನೇ ಏಪ್ರಿಲಿನಿಂದ ಸಪ್ಟಂಬರ ವರೆಗಿನ ಖರೇ ಮೊಬಲಗು
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Rs. ರೂ.	Rs. ರೂ.	Rs. ರೂ.	Rs. ರೂ.	Rs. ರೂ.	Rs. ರೂ.
Deduct—Refunds ... ... ಕಳೀ—ರಿಫಂಡುಗಳು	20	38,070	+38,050	–	14	–
Deduct—Amount transferred to Capital ... ಕಳೀ—ಭಂಡವಾಳ ಲೆಕ್ಕಕ್ಕೆ ಟ್ರಾನ್ಸ್‌ಫರ್ ಮಾಡಿದ ಮೊಬಲಗು	18,430	15,100	–3,330	33,500	2765	929
Total.... ಜುಮ್ಲಾ	726870	821,070	+94,200	915,100	851,466	385,008
Receipts—Capital						
1. Government grants	–	24,400	+24,400	68,500	-	-
6. *Add*—Amount transferred from Ordinary ಕೂಡಿಸು—ಸಾಧಾರಣ ಲೆಕ್ಕದಿಂದ ಟ್ರಾನ್ಸ್‌ಫರ್ ಆದ ಮೊಬಲಗು	18,430	15,100	–3,330	33,500	2,765	929
Total.... ಜುಮ್ಲಾ	18430	39,500	+21,070	102,000	2,765	929
Total, Ordinary and Capital.... ಜುಮ್ಲಾ, ಸಾಧಾರಣ ಮತ್ತು ಭಂಡವಾಳ	745,300	860570	+115,270	1017100	8,54,231	385,937
Grand Total, Including Opening Balance. ಒಟ್ಟು ಜುಮ್ಲಾ, ಪ್ರಾರಂಭದ ಶಿಲ್ಕು ಕೂಡಿ	656750	898640	+241,890	793,940	889,698	4,24,003
Expenditure—Ordinary ಖರ್ಚು—ಸಾಧಾರಣ						
1. Staff — ನೌಕರರು						
Salaries and allowances ... ... ಸಂಬಳ ಮತ್ತು ಭತ್ತೆಗಳು						
District Board Educational Officer— ಡಿಸ್ಟ್ರಿಕ್ಟ್ ಬೋರ್ಡ್ ವಿದ್ಯಾ ಆಫೀಸರು						
Salary ... ... ಸಂಬಳ	2100	1920	– 180	2,150	1,878	835
Dearness Allowance ತುಟ್ಟಿ ಭತ್ತೆ	380	380	–	380	365	156
Contribution for pension and leave allowance... ಪೆನ್ಶನ್ ಫಂಡಿಗೆ ಮತ್ತು ರಜಾ ಭತ್ತೆಗೆ ಸಹಾಯ ದ್ರವ್ಯ	630	620	–10	630	518	276
Travelling allowance and contingencies ... ಪ್ರಯಾಣದ ಭತ್ತೆ ಮತ್ತು ಸಾದಿಲುವಾರ	550	550	–	750	381	102
Masters— ಉಪಾಧ್ಯಾಯರು						
Salaries ... ... ಸಂಬಳ	505,500	513,000	+ 7500	597,730	449,231	236,444
Dearness Allowance ... ... ತುಟ್ಟಿ ಭತ್ತೆ	299,500	313,110	+13,610	365,370	288,583	145,294
Clerks and servants	9,760	10,640	+ 880	13120	6409	572
~~ಗುಮಾಸ್ತರು ಮತ್ತು ಪೇದೆಗಳು~~ Dearness Allowance	—	820	+ 820	1,540	2,434	288
Gratuity ... ... ಉಂಬಳಿ	500	500	–	500	411	156

15400

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947[illegible]
1097[illegible]

HEAD OF ACCOUNT ಲೆಖ್ಖಗಳ ಶಿರೋನಾಮೆಗಳು	Budget estimate ಬಜೆಟ್ ಎಸ್ಟಿಮೇಟು 1946–'47	Revised Estimate ತಿದ್ದುಪಡಿಯ ಎಸ್ಟಿಮೇಟು 1946–'47	Estimated deficit or excess ಕಡಿಮೆ ಅಥವಾ ಹೆಚ್ಚಿಗೆ 1946–'47	Budget estimate ಬಜೆಟ್ ಎಸ್ಟಿಮೇಟು 1947–'48	Actuals ಖರೇ ಮೊಬಲಗು 1945–'46	Actuals from April to September 1946 194 ನೇ ಏಪ್ರಿಲಿನಿಂದ ಸಪ್ಟಂಬರ ವರೆಗಿನ ಖರೇ ಮೊಬಲಗು
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	Rs. ರೂ.	Rs. ರೂ.	Rs. ರೂ.	Rs. ರೂ.	Rs. ರೂ.	Rs. ರೂ.
Contribution to Provident Fund ... ಪ್ರೊವಿಡೆಂಟ್ ಫಂಡಿಗೆ ಸಹಾಯ ದ್ರವ್ಯ	26,000	26,000	-	26,000	24,265	–171
Travelling allowances ... ... ಪ್ರಯಾಣದ ಬಗ್ಗೆ ಖರ್ಚು	1,200	1,200	-	2,000	1,032	288
2. Contingencies and equipment— ಸಾದಿಲ್‌ವಾರು ಮತ್ತು ಸಾಮುಗ್ರಿ						
Contingencies ... ... ಸಾದಿಲುವಾರು						
House Rent ... ... ಮನೆ ಬಾಡಿಗೆ	24,400	29,810	+5,410	29,870	22,437	10,839
Other items ... ... ಇತರ ಖಾತೆಗಳು	143,400	28,200	–115,200	46200	20,427	24,455
Equipment— ಸಾಮುಗ್ರಿಗಳು						
Furniture and apparatus ... ... ಫರ್ನಿಚರ್ ಮತ್ತು ಎಪ್ಪರೇಟಿಸ್	6,000	6,000	–	6,000	4,410	–
Library books and Maps ... ... ಲೈಬ್ರರಿ ಪುಸ್ತಕಗಳು ಮತ್ತು ನಕ್ಷೆಗಳು	2,000	2,600	+ 600	3500	1,966	279
Supply of Mid-day meals	—	1,09,940	+1,09,940	1,86,150	–	17,399
3. Prizes and Scholarships ... ... ಬಹುಮಾನಗಳು ಮತ್ತು ವಿದ್ಯಾವೇತನಗಳು	–	–	–	-	–	3
4. Repairs to buildings ... ... ಕಟ್ಟಡಗಳಿಗೆ ದುರುಸ್ತಿ	12,500	19,010	+ 6,510	21,500	9,583	1,418
5. Contribution to Panchayats ... ... ಪಂಚಾಯತಗಳಿಗೆ ಸಹಾಯ ದ್ರವ್ಯ	-	-	-	–	248	–
Contribution to Municipalities ... ಮುನಿಸಿಪಾಲಿಟಿಗಳಿಗೆ ಸಹಾಯ ದ್ರವ್ಯ	200	150	– 50	150	-	–
6. Interest on and repayment of debt ... ಸಾಲಗಳ ಬಡ್ಡಿ ಮತ್ತು ಸಾಲಗಳ ಮರುಪಾವತಿ	4,870	4,870	–	4,870	4,870	4,870
8. Advances recoverable ... ... ತಿರುಗಿ ಬರತಕ್ಕಂಥಾ ಎಡ್ವಾನ್ಸುಗಳು	3,000	9,500	+ 6500	9,500	9,419	5,963
9. Permanent Advances	–	3,480	+ 3,480	3000	–	–
Total.... ಜುಮ್ಲಾ	10,42,490	10,82,300	+39,810	13,20,910	8,48,867	4,49,406
Expenditure—Capital						
1. Supply of furniture in compulsory areas	–	15,400	+15,400	18,000	–	–
1. Lands and buildings ... ... ನೆಲ ಮತ್ತು ಕಟ್ಟಡಗಳು	18,430	24,100	+ 5670	84,000	2,765	929
Total.... ಜುಮ್ಲಾ	18,430	39,500	+21070	1,02,000	2,765	929
Total Expenditure (Ordinary and Capital) ಜುಮ್ಲಾ, ಖರ್ಚು (ಸಾಧಾರಣ ಮತ್ತು ಭಂಡವಾಳ)	1060,920	11,21,800	+ 60,880	14,22,910	8,51,632	4,50,335
Total, Closing balance.... ಜುಮ್ಲಾ, ಅಂತ್ಯದ ಶಿಲ್ಕು	–4,04,170	–2,23,160	+1,81,010	–6,28,970	38,066	– 26,332
Grand total, including closing balance.... ಒಟ್ಟು ಜುಮ್ಲಾ, ಅಂತ್ಯದ ಶಿಲ್ಕು ಕೂಡಿ	6,56,750	8,98,640	+2,41,890	7,93,940	8,89,698	4,24,003

96[illegible]
11[illegible]

Special Officer,
~~President~~, District Board, S. K

18
26.11.46

EXPLANATORY MEMORANDUM

ELEMENTARY EDUCATION ACCOUNT.

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

Revised Estimate for 1946-'47

Receipts - Ordinary.

The year 1946-47 opened with a balance of Rs. 38,070 as against the deficit of Rs. 88,550/- originally anticipated. The total receipts, under ordinary work out to Rs. 8,21,070/- as against Rs. 7,26,870/-. The excess is chiefly due to the increased receipts of Rs. 500/- under other receipts, Rs. 4,520/- under Government grant under section 37 of the Elementary Education ~~Account~~ Act and a sum of Rs. 75,840/- being the arrear toll compensation grant adjusted to the Board to wipe off a portion of the deficit in the Elementary Education Fund.

Expenditure - Ordinary

The total expenditure under the ordinary account is estimated at Rs. 10,82,300/- as against Rs. 10,42,490/- originally budgeted. The rise in expenditure is due to the provision made for the following purposes:-

			Rs.
1.	Employment of 154 additional teachers in Board Elementary schools in areas selected for the introduction of compulsory Elementary Education this year for six months from 1-9-1946. .		
		Salary . . .	19,080
		Dearness allowance	14,784
2.	Employment of 12 peons in Elementary Schools in compulsory areas for 5 months		
		Salary . .	720
		Dearness allowance	960
3.	Employment of 3 conductresses in Elementary schools in compulsory areas for five months. . .		
		Salary . . .	180
		Dearness allowance	240
4.	Employment of 2 additional clerks for the Elementary Education Section permanently and four temporary additional clerks and one peon for attending to work connected with the compulsory Elementary Education for 3 months.		
		Salary . . .	576
		Dearness allowance	336
5.	Employment of three prevocational Instructors in the three Higher Elementary schools, Kokkarne, Mani and Kasaragod newly opened by conversion of Lower Elementary Schools in the current year for three months.		
		Salary . . .	120

		Rs.
6.	Rent for the buildings of the newly opened schools in the Compulsory areas	2,292
7.	Fixed contingencies to the teachers referred to in item No.1 above	1,386
8.	Increase in the provision under post-age . .	850
9.	Supply of books and slates to poor pupils in schools in the compulsory Education areas	600
10.	Increase in provision under repairs to buildings for executing urgent repairs to some of the Board Elementary School buildings as recommended by the Divisional Engineer, Highways.	6,510

The revised estimate is expected to close with a deficit balance of Rs. 2,23,160/- which constitutes the minus opening balance for the budget year 1947-'48. The orders of Government to wipe off the deficit are awaited in view of paragraph 6 of G.O.Ms.800 Edn.dated 12-4-1946.

Expenditure - Capital

A sum of Rs. 39,500/- is provided under capital for the following purposes:-

		Rs.
1.	Supply of furniture to District Board, Panchayat Board and Labour Elementary Schools in Compulsory Education Areas	15,400
2.	Construction of sheds for housing the Elementary schools in Compulsory Education Areas . . .	9,000
3.	Construction of new school buildings in non-compulsory Education Areas	15,100

BUDGET ESTIMATE FOR 1947-'48

Receipts - Ordinary.

~~1,80,280~~

Education tax:-

Revised Estimate	1,80,280
Budget Estimate	1,80,000

The figure for the budget year is based on the estimate furnished by the Collector.

School fees:-

Revised Estimate	7,300
Budget Estimate	7,500

The amount represents school fees levied in 35 Board Higher Elementary Schools from the pupils of VI to VIII standards and also in the three new Higher Elementary Schools started in 1946-'47.

Contributions:-

Revised Estimate	180
Budget Estimate	180

This represents the grant from the Government towards the cost of supplying midday meals to 7734 pupils attending Elementary schools in Compulsory Education area in the budget year. Credit taken in the revised estimate is for Government grant, for feeding 5409 pupils.

Contribution from the General Account:

	Rs.
Revised Estimate	40,540
Budget Estimate	40,540

The statutory contribution from General Funds of Rs. 28,980/- is taken credit for payment of temporary allowance of Rs.4/-. The amount of Rs. 11,560/- taken credit as contribution for "Other purposes" is for the following purposes:-

(i) Towards the loss of school fee income foregone in all the Board Elementary Schools up to V Standard.	8,800
(ii) Towards the loss of school fee income foregone in 12 Higher Elementary Schools in the District . .	765
(iii) Towards fee concessions to pupils in Higher Elementary Schools.	2,000

Arrear Toll Compensation Grant:

Revised Estimate	75,840
Budget Estimate	Nil

The credit taken in the revised estimate is for the arrear toll Compensation grant sanctioned to the District Board for wiping off a portion of the deficit in the accounts of the Board and got adjusted to the Elementary Education Fund as per G.O.Ms.800 Edn. dated 12-4-1946.

The Total receipts under the ordinary account for the Budget year work out to Rs. 9,15,100 as against Rs. 8,21,070 in the revised estimate.

Expenditure - Ordinary.

Staff Salaries and allowances.

District Board Educational Officer.

Salary

Revised Estimate	1,920
Budget Estimate	2,150

This is the provision for the salary of the District Board Educational Officer at Rs. 150 + special pay Rs.25 + temporary additional pay Rs.4 per month.

Dearness allowance

Revised Estimate	380
Budget Estimate	380

This is the usual provision for payment of war allowance to the District Board Educational Officer at the rate admissible to Government Officers.

Contribution for pension and leave allowance

Revised Estimate	620
Budget Estimate	630

The provision made is for contribution for pension and leave allowance on behalf of the District Board Educational Officer at the rates prescribed by the Accountant General.

Travelling allowance and contingencies:

	Rs.
Revised Estimate	550
Budget Estimate	750

In view of the expansion of compulsory Elementary Education a sum of Rs. 750/- is provided for the Travelling allowance of the District Board Educational Officer for the Budget year as against Rs. 550/- in the Revised estimate.

Masters - salaries:

75 + 19

Revised Estimate	5,13,000
Budget Estimate	5,97,730

This includes additional provision for 49 Secondary grade teachers and 41 Higher Elementary grade teachers to be employed in schools in non-compulsory areas in 1947-'48 for 9 months. Provision is made for the conversion of 3 Lower Elementary Schools into Higher Elementary Schools viz., Brahmavar, Koni and Belliketh and for the opening of a new school at Soorambail in Kasaragod Taluk with two Higher grade teachers. Provision is also made for the employment of three prevocational Instructors for nine months in the schools proposed to be converted into Higher Elementary ones. Provision for five quoran teachers is also made for nine months in the Budget year. The provision for the Budget year includes a sum of Rs. 87,760/- towards the salaries of 45 secondary grade and 298 Higher Elementary grade teachers and 19 peons including those appointed in previous years in schools in compulsory areas. No provision is made for bringing fresh children under instruction in 1947-'48 under the compulsory education scheme as the number of children to be brought under compulsion is not yet decided.

Masters - Dearness allowance .

Revised Estimate	3,13,110
Budget Estimate	3,65,370

The provision for the Budget year includes a sum of Rs.69,510/- towards the Dearness allowance to teachers and peons in schools in compulsory areas.

Clerks and servants:

Revised Estimate	10,640
Budget Estimate	13,120

The Revised estimate includes a sum of Rs. 9337 being the contribution to the General Funds from the Elementary Education Fund towards the pay, Dearness allowance, leave allowance etc., of one Superintendent, 8 Lower Division Clerks and one attender for 12 months and 2 Lower Division clerks for 3 months from 1-12-46. It also includes provision of Rs. 1,479 for the salary of two Lower Division clerks and one attender already employed for the spade work connected with the Compulsory Education scheme for 12 months and 4 additional Lower Division clerks and one peon for three months from 1-12-1946 for attending to the work relating to compulsory education. The provision in the Budget estimate is in respect of above staff for twelve months.

Clerks and Servants - Dearness allowance.

Revised Estimate	820
Budget Estimate	1,540

This is for payment of dearness allowance to 6 Lower Division Clerks, one Attender and one peon in connection with the work relating to the compulsory education scheme.

Gratuity.

Revised Estimate	500
Budget Estimate	500

This is the nominal provision.

Contribution to Provident Fund:

Revised Estimate	26,000
Budget Estimate	26,000

This represents the estimated provision for payment of Provident Fund Bonus on behalf of teachers working in the Elementary Schools under the Board.

Travelling allowances:

Revised Estimate	1,200
Budget Estimate	2,000

The increase in the Budget estimate is for payment of Travelling allowance to clerk and peon accompanying the District Board Educational Officer on tour in connection with the compulsory education scheme.

Contingencies and equipment:

Contingencies - House rent.

Revised Estimate	29,810
Budget Estimate	29,870

Includes a sum of Rs.7590 for rent for school buildings - in compulsory areas.

Contingencies - Other items.

Revised Estimate	28,200
Budget Estimate	46,200

The Budget estimate includes a sum of Rs.7370 towards fixed contingencies to the teachers and pay and dearness allowances of the conductresses in schools in compulsory areas. A provision of Rs. 2700 is made for postage charges, Rs.2000/- for forms and registers, Rs. 2500 for the purchase of articles required for prevocational classes, and Rs. 2000 for repairs to school articles etc.

Equipment - Furniture and apparatus:

Revised Estimate	6,000
Budget Estimate	6,000

This is the usual provision for supplying chairs, benches, desks & to Elementary schools as per the indents received from Head teachers.

Library books and maps:

Revised Estimate	2,600
Budget Estimate	3,500

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The budget estimate includes a sum of Rs.~~15 00~~ 1500/- for the supply of books and slates to poor pupils in schools in compulsory areas.

Supply of midday meals:

Revised Estimate	1,09,940
Budget Estimate	1,86,150

This represents the estimated provision for expenditure on midday meals for which equivalent Government grant has been taken credit on the receipts side.

Repairs to buildings:

Revised Estimate	19,010
Budget Estimate	21,500

This provision is for the annual maintenance and urgent repairs to school buildings including repairs to rent free buildings.

Contribution to Municipalities:

Revised Estimate	150
Budget Estimate	150

This represents the provision for payment of leave allowance of Elementary school teachers transferred to the Municipalities at Mangalore and Udipi.

Interest on and repayment of debt:

Revised Estimate	4,870
Budget Estimate	4,870

The provision made is for the repayment of the loan taken from Government in 1937 for the purpose of meeting arrear salaries of teachers.

The Total expenditure under the ordinary account for the Budget year is estimated at Rs. 13,20,910 as against Rs. 10,82,300 in the Revised estimate.

The Total receipts under ordinary are estimated at Rs. 9,15,100 while the estimated expenditure works out to Rs. 13,20,910 . Adding to this deficit of Rs. 2,23,160 in the Revised Estimate the Budget Estimate is therefore expected to close with a deficit of Rs. 6,28,970.

Expenditure - Capital

Supply of furniture in compulsory areas.

Revised Estimate	15,400
Budget Estimate	18,000

The increase in the Budget estimate is for supplying furniture to all schools in compulsory areas.

Lands and Buildings:

Revised Estimate	24,100
Budget Estimate	84,000

The revised estimate includes a provision of Rs. 9000 for construction of temporary sheds for schools in compulsory areas and provision of Rs. 15,100 for the construction of school buildings at

Hosdrug, Hiriadka, Brahmavar and for Vittal Girls' Schools.

The Provision in the Budget estimate is for the following:-

	Rs.
1. Providing 9 septic tank latrines to Board Elementary schools as per the five years' programme furnished by the District Health Officer, South Kanara. . .	13,500
2. Construction of temporary sheds for schools in compulsory areas	50,500
3. Construction of school buildings in non-compulsory areas (Padubidri Girls, Moodupadukodi and Kavur)	20,000

The total receipts under capital for the Budget year are estimated at Rs. 1,02,000 including a sum of Rs. 33,500/- proposed to be transferred from the ordinary account. The total estimated expenditure under capital for the Budget year is Rs. 1,02,000/-. The Capital account for the Budget year will therefore close with a nil balance.

The budget is expected to close with a deficit of Rs. 6,28,970. The deficit in the Elementary Education Fund is mainly due to the provision made for the payment of dearness allowance to teachers of Board Elementary Schools in non-compulsory areas at the rates admissible to Government servants for the years 1946-47 and 1947-48 which amounts to Rs. 5,59,350 for which no grants have been sanctioned so far by Government and also due to the provision of Rs. 32,010 made for the employment of additional staff consisting of 80 teachers, 5 quoran teachers and 3 Prevocational Instructors in schools in non-compulsory areas.

3/1

Special Officer.

Hys/23.11.46

37

Number of schools having as the Highest Standard

	Eigth Std.	Seventh Std.	Sixth Std.	Fifth Std.	Fourth Std.	Third Std.	Second Std.	First Std.	Total.	Remarks.
1. No.of schools on the date of submission of the budget.	47	-	3	453	4	4		19	536	This includes 15 schools opened in 1945-46 and 17 schools opened in 1946-47 under compulsory Ele.Education scheme.
2. No.of schools proposed to be opened in the ensuing year.	-	-	-	1	-	-		-	1	One Lower Elementary School with five Standards at Soorambail in Kasargod Taluk.
3. No.of schools in which Hr.Elementary classes are proposed to be opened in 1947-48.	-	-	-	-	-	-		-	3	Brahmavar, Bellikoth, Koni Lower Ele.Schools to be converted into Hr.Elementary Schools.

4. Total No.of teachers employed in all the schools under the management of the Local Body on the date of submission of the budget, the scales of pay in force and No.of teachers on each scale.

	Secondary grade.	Higher grade.	Lower grade.	Tota
TRAINED.				
Males.	185	1069	96	1350
Females.	19	213	28	260
UNTRAINED.				
Males.	-	-	3	3
Females.	-	-	-	-
Total.	204	1282	127	1613
No.of part-time Quoran teachers.	-	-	-	34
No.of part-time Prevocational Instructors.	-	-	-	46
				1693

......

The lower scales of pay prescribed in G.O.NO. 5096 L&M dated 7-12-33 are applied to teachers. But Women teachers appointed after 7-8-'36, draw their pay as per scales applicable to men teachers.

20-30
25-40
35-65
1 1
36720
124 x 90
1282 x 90
204 x 180
115380
1844
161260

P.T.O.

5. No.of additional teachers proposed to be employed in-

(i) existing schools.

&

(ii) Schools to be newly opened during the ensuing year and their scales of pay.

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

S.K.District Board Office,
Mangalore, dated 25-11-46.

USB/25-11. 12
25-11-46

Secondary grade teachers on the scale of Rs. 25-2/2-45.
Hr.Ele.Grade teachers on the scale of Rs. 20-1/2-24-2/2-30.
Prevocational Instructors on a pay Rs. 100/- per annum.

econdary grade teachers while converting the 3 Lower Ele.Schools, Koni, Brahmavar and Bellikoth into Hr.Ele.Schools on the scale of Rs. 25-2/2-45.
revocational Instructors on a pay of Rs. 100/- per annum.
igher Ele.Grade teachers while opening a new school at Soorambail in Kasargod Taluk on the scale of Rs. 20-1/2-24-2/2-30.
uoran teachers on a pay of Rs. 5/- per month.

- NIL -

27/11/46
SPECIAL OFFICER,
DISTRICT BOARD, SOUTH KANARA.

35 B2 (20)

C.F. 32.

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

_______________ DEPARTMENT.

Received _______________ *Registered* _______________

From (Name) J.F.Saunders Esq., M.B.E.,I.C.S.,

(Designation) Special Officer, Dt.Board, South Kanara,

Post Box ________, (Station) Mangalore.,

Telegraphic Address _______________

LOCAL ADMINISTRATION DEPT.
14 MAY 1947
16969
SECRETARIAT, MADRAS.

P J

To

The Secretary to Government,
Local Administration Department, Madras.

Roc. No. 6485-E12/47, dated 12-5-1947.

Sir,

Enclosures ________

Spare Copies ________

in main file

Sub: ALLOWANCE - Dearness allowance to Dt.Board employees - Payment of arrear dearness allowance for the period from 1-7-1944 to 31-12-1944 - Funds required for - report.

Ref: Govt.Memorandum No.11614-47-1C L.A.,dated 11-4-47

The arrears of dearness allowance to the staff borne on the General Funds of the District Board have already been paid in 1946-47. Only the teachers working in Elementary schools are to be paid now and a sum of about Rs. 52,000/- is required for the purpose. On examining the finances of the Board under the Elementary Education Fund I find that there will be a surplus of about Rs. 98,000/- on 1-4-1947 and I have therefore ordered the payment of the arrears of Dearness allowance to Elementary school teachers.

2. As regards the advance required by the Board, I have to inform the Government that neither the Elementary Education Fund nor the General Fund is in a position to repay the advance in 5 instalments as the position under both the funds is not very satisfactory.

3. I therefore request that the Government may be pleased to permit the Board to divert Rs. 52,000/- from the surplus under the Elementary Education Account on 1-4-1947 for the payment of arrear dearness allowance to Elementary school teachers.

M. Sunder 12.5.47

For Special Officer.

Hys/12-5-47.

15/145

L.A.dept(C).

May be sent i.o. to E&PH dept

40558

21/5

4/5/47

LAu.o.no. 16969-1C.
21/5/47

20.5.47

Sn

E&PH

21/5/47

Edn & P.H. Dept

(21)

37

13/7/6

Memo 6984 B2/47-1 Edn dt 6/6/47

Payment of arrear D.A to teachers - Dist Board South Kanara

From the Special officer Dist Board, South Kanara No. 6485 E/12-47 d 12.5.47 — 10/p 35 cf

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While submitting the B.E for 1947-48 of the Ele Edn fund, the special officer Dt Board South Kanara anticipated a deficit of Rs 2.23 lakhs in the E.E. fund account on 31.3.47 whereas he has now reported that the EE fund account actually closed with a surplus of Rs 98000. He is requested to report the circumstances under which such a large surplus accrued at the end of 1946-47 & whether any liabilities of 1946-47 were left undischarged at the end of that year & whether the surplus includes any savings in the

28/

Subsidy paid for the scheme of compulsory Education

To
The Spl officer
Dist Board
S Kanara C

m
5/6/47

27/5 27.5.47

Depd
11/6

39

B 22

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.

R.O.P.No.24 B3/46-47, dated 2-6-1947.

SUB:- Elementary Education - Compulsory education and supply of midday meals - Provision in the Budget Estimate for 1947-48.

42384

REF:- Letter Roc.No.3568-E.12-47, dated 21-5-1947 from the Special Officer, District Board, South Kanara.

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

Submitted to the Secretary to Government, Education and Public Health Department in continuation of my Rop.No.24 B3/46-47, dated 22-1-1947.

R. Narasimhan

for Director of Public Instruction

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

P.R.4/6.

Sd
4/6

(23) 4

ROC.No.3568-E12-47.

South Kanara District Bd.Office,
Mangalore, dated 21-5-1947.

R.P. 24 B3/46-47

21 MAY 1947

From

J.F.Saunders Esq, M.B.E., I.C.S.,
Special Officer, South Kanara District Board.

To

The Director of Public Instruction,
MADRAS.

Sir,

Sub:- EDUCATION - Elementary - Compulsory Education and supply of midday meals - Provision in the Budget Estimate for 1947-48 - Elementary Education Fund, South Kanara District Board - Information furnished.

Ref:- Your R.O.P.No.24-B3-46-47, d/24-2-47.

With reference to the above, I am furnishing here below, the information regarding the credit taken on the receipt side and the provision made for expenditure under each head of account both in the revised estimate for 1946-47 and the Budget estimate for 1947-48, for the entire area in respect of compulsory elementary education and supply of midday meals.

Revised estimate for 1946-47.

Receipts ordinary

(9) Government grants -
(iii) For compulsory education - Rs. 94,720.

This represents the grant from Government payable towards the recurring cost of the scheme of compulsory Elementary Education, viz., salaries and Dearness allowance of masters, peons and conductresses, House-rent, fixed contigencies and cost of supply of books and slates to poor pupils as detailed on the expediture side.

(iv) For supply of midday meals - Rs. 1,09,940.

This represents the grant from Government payable towards the cost of supplying midday meals to poor pupils attending Ele.schools in compulsory education areas in 1946-47.

Revised Estimate for 1946-47.

Receipts - Capital.

1. Government Grants. Rs. 24,400
credit is taken for grants from Government for the following purposes:

(1) Supply of furniture required for the additional teachers appointed in District Board, Panchayat Board, and Labour Ele. schools in compulsory Education areas. ----- Rs. 15,400

(2) Construction of temporary structures for the existing Board Ele.Schools and also the new schools opened in compulsory Education areas. ----- Rs 9,000

Rs 24,400.

Revised Estimate for 1946-47.

Expenditure - Ordinary.

1.Staff.
Salaries and allowances.

Masters - Salaries. -- -- Rs 46,680

This provision is for the following:-

p.t.o.

	Rs.
Pay of 17 secondary grade teachers at Rs 25 p.m. for 12 months	5,100
Pay of 89 Higher grade teachers at Rs. 20 p.m. for 12 months	21,360
Pay of 20 secondary grade teachers at Rs.25 p.m. for six months	3,000
Pay of 134 Higher grade teachers at Rs. 20.p.m. for six months	16080
Pay of 19 peons at Rs. 12 p.m. for five months	1,140

	46,680
	=======

Masters - Dearness allowance-	36,660
The details of this provision are as follows:	
Dearness allowance for 106 teachers at Rs.16 p.m; for 12 months	20,352
Dearness allowance to 154 teachers at Rs.16 p.m. for six months	14,784
Dearness allowance to 19 peons at Rs. 16 p.m. for five months	1,520

	36,656
	or 36,660
	=======

2. Contigencies and equipment
Contigencies
House rent 5,300

This provision is for payment of house rent for the additional blocks for the existing Board Elementary school and for the buildings for schools newly opended by the District Board in Compulsory Education areas.

Other items 5,480

This is made up of the following items.

Fixed contigencies for 106 teachers at Re. 1-8-0 p.m. for 12 months	1,908
Fixed contigencies for 154 teachers at Re. 1-8-0 p.m. for 6 months	1,386
Salary of 5 conductresses at Rs 12 p.m. for 12 months	720
D.A. to -do- at Rs 16.p.m. for 12 months	960
Salary of 3 conductresses at Rs. 12 p.m. for 6 months	216
-do- at Rs. 16 p.m. for 6 months	288

	5,478 or
	5,480.
	======

Equipment

Library books and maps Rs. 600

This provision is for the supply of books and slates to poor pupils in schools in the compulsory education areas

Supply of midday meals Rs. 109,940

This represents the estimated provision for expenditure on midday meals for which equivalent Government grant has been taken credit on the receipts side.

Revised Estimate for 1946-47.

Expenditure - Capital

	Rs.
1. Supply of furniture in compulsory areas	15,400

The provision is for supplying furniture for the additional teachers appointed in all schools in compulsory education areas

2. Lands and buildings 9,000

This is the provision for the construction of temporary sheds for schools in compulsory education areas

Budget estimate for 1947-48.

Receipts - Ordinary.

(9) Government Grant

(iii) For compulsory education Rs. 173,730

This is the credit taken for grants from Government payable towards the recurring cost of the scheme of compulsory elementary education during the budget year

(iv) For supply of midday meals 186,150

This represents the grant from Government payable towards the cost of supplying midday meals to poor pupils attending Elementary schools in compulsory Education areas for 11 months at Rs. 16,922 per month.

Budget Estimate for 1947-48.

Receipts - Capital.

1. Government grants Rs. 68,500

Credit is taken for grants from Government for the following purposes:-

(1) Supply of furniture to Elementary Schools in compulsory Education area.	18,000
(2) construction of temporary sheds for schools in compulsory education areas	50,500

	68,500.
	=======

Budget Estimate for 1947-48.

Expenditure - Ordinary.

1 Staff
Salaries and allowances.

Masters - Salaries 87,760

This represents the provision made for the following:-

Pay of 45 secondary grade teachers at Rs.25 p.m. for 12 months	13,500
Pay of 298 Hr-Grade teachers at Rs. 20 p.m. for 12 months	71,520
Pay of 19 peons at Rs. 12 p.m. for 12 months	2,736

	87,756
	or 87,760.

Rs.

Masters - Dearness allowance	Rs 69,510

The details of this provision are as follows:-

Dearness allowance for 343 teachers at Rs. 16 p.m. for 12 months	65,856
Dearness allowance for 19 peons at Rs.16. p.m. for 12 months	3,648
	69,504
or	69,510.

2. contigencies and equipment.

Contigencies

House rent	7,590.

This represents the provision for payment of rent for additional blocks for the existing Bd.Ele. schools and for buildings for schools newly opended in the Compulsory Education areas for 12 months in the budget year.

Other items	7,370

This made up of the following items:-

Fixed contigencies for 260 teachers at Re 1-8-0 p.m. for 12 months	4,680
Pay and dearness allowance ~~f~~ of 8 conductresses at Rs. 28 p.m. for 12 months	2,688
~~or~~	7,368
or	7,370

Equipment

Library books and maps	1,500

This provision is for the supply of books and slates to poor pupils in schools in compulsory education areas

Supply of midday meals	186,150

This represents the estimated provision for expenditure on midday meals for which equivalent Government grant has been taken credit on the receipts side.

Budget estimate for 1947-48.

Expenditure - Capital

1. Supply of furniture in compulsory areas	18,000

This represents the provision for the payment of the cost of the furniture supplied to the existing Bd.Ele. schools as well as Panchayat Board schools and also to the new schools opened in compulsory eucation areas in proportion to the number of teachers provided.

2. Lands and buildings	50,000

This provision is for the construction of additional blocks for the existing Board Elementary school as well as Panchayat Board Schools and also for the construction of temporary sheds for the new schools opened in compulsory education areas.

As credit is taken on the receipts side under Government grant towards the provision made under the several heads on the expenditure side, the budget will be a balanced one.

The expenditure under the heads "Master-salaries" "Contigencies and equipment" and "Lands and buildings" is in accordance with the instructions contained in G.O.NO.Ms. 1224 E and P.H., dated 11-8-45. The expenditure for the supply of midday meals to poor children attending schools in compulsory education areas has been worked out excluding vacation month as per Government memorandum No.32083-A5-E and P.H., dated 1-9-45. The provision ~~mde~~ made under salaries and dearness allowance ~~wit~~ to teachers is in accordance with the number recommended by the District Educational Officer, South Kanara.

Rama Rao

AJ/23-.5

For Special Officer.

B ✓

47 (28)

C.F. 32.

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

______DEPARTMENT.

Received ______ Registered ______

From (Name) J.F.Saunders Esq., M.B.E.,I.C.S.,

(Designation) Collector & Special Officer, Dt.Board,S.K.

Post Box ______, (Station) Mangalore.

Telegraphic Address ______

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

To

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

50477

Ref.C. No.6485/E12/47, dated 16-6-1947. 19

Sir,

* Sub: ALLOWANCE-Arrear Dearness Allowance-Payment to Ele.school teachers under the Dt.Board.
Ref: Govt.Memo No.6984-B2-47-1 Edn.,dated 6-6-47.

Enclosures ______ p.374

Spare Copies ______

Since the submission of the Budget Estimate of the Elementary Education Account ~~under the control of the Board~~ for 1947-48 the following amounts were received in 1946-47 for wiping out the deficit of Rs. 223160/- in the Revised Budget Estimate for 1946-47.

	Rs.
1. Govt.grants sanctioned in G.O.No.2296 E & P.H. dated 29-11-46 & Govt.Memo No.6984-B2-1 Edn.& P.H., dated 17-2-1947.	1,95,000
2. Contribution from General Funds as per para 5(a) of G.O.No.364 L.A., dated 28-2-47 ..	28,000

(b) p.334

p.374

2.The surplus balance of Rs.98000/- includes a savings of Rs. 39,577/- under the Compulsory Education Scheme. This surplus was also due to savings under the following items of expenditure:-

1.Salaries of masters	28000/-
2.D.A.of Masters	10000/-
3.Houserent	5000/-
4. Repairs to buildings	11000/-
5. Supply of furniture	5000/-
6. Lands & buildings	19000/-
	78000

223

3.In accordance with the mandatory directions contained in Govt.Memo No.11614/47-10 L.A., dated 11-4-47 the arrear dearness allowance to Elementary school teachers had to be paid from the surplus available in the Elementary Education Account. If the Government consider that the arrear dearness allowance should be met only by taking an advance from Government necessary application will be submitted on receipt or orders.

of

Hys/16-6-47.

For Collector & Special Officer.

85
16/6

Edn. & P.H.Dept.

108/28

~~BUDGET ESTIMATE~~ -1947-48 - Elementary Education Fund - District Board, ~~South~~ South Kanara- Orders passed.

From the D.P.I. ~~R.O.~~P.No.924-B3/46-47 dated 22.1.47

ORDER/MS.No. 1723 Edn. dated 1.8.47

The Government pass the following orders on the revised estimate 1946-47 and Budget Estimate for 1947-48 of the Ely. Education Fund under the control of the District Board, South Kanara.

2.R.E. for 1946-47.

A subsidy of Rs.1.95 lakhs was sanctioned to the Dist. Board towards the ~~The~~ grant of dearness allowance ~~arrear D.A.~~ to teachers on the assumption ~~understanding~~ that the Ele.Edn. Fund Account would ~~will~~ close with a nil balance on 31.3.47. It is now observed that the ~~Ely.Edn. Fund~~ account has actually closed with a surplus of Rs.98,000/- The Government direct that a subsidy equal to this surplus be refunded to Govt.

3.B.E.for 1947-48

The Special Officer should take necessary steps to adjust to the E E Fund ~~Ele.Edn. fund account~~ the entire arrear toll compensation grant of Rs.75,842/- sanctioned to the Dist.Bd. this year.

4. Compulsory Ely.Edn.

Under the scheme of compulsory elementary education introduced in 1945-46 and extended in 1946-47 about 9100, children will be receiving instruction in schools in 1947-48. Besides these, about 2,400 children will be newly enrolled in schools in these areas this ~~next~~ year. The Govt. have decided to extend further the scheme of compulsory ely.education in selected villages in each district in 1947-48 so as to bring 1.50 lakhs of children to schools ultimately. Of these, about one lakh of children will be brought to schools in 1947-48. The proportionate number for South Kanara will be 3000 Thus provision should be made in the budget estimate for 1947-48 for the education of 9100 children for a full year and 5400 children for a portion of the year (7 months.) The cost will be as follows: —

	Rs.
~~For 9100 children at Rs.14/- per pupil~~	~~1,27,400~~

	Rs.
For 9100 children at Rs.14/- per pupil	1,27,400
For 5400 " for 7 months do	~~56,700~~ 44,100
	~~15,400~~
Equipment 5400 children at Rs.100/- per 35 pupils, sheds	50,500
Total	~~2,50,600~~ 2,37,400

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~~ are be deleted with reference to G.O.386 Edn. dated 3.3.47.

Not put up

6. The Government have passed orders regarding the pay of ele. school teachers under local bodies as from 1.1.47. The extra expenditure on account of the introduction of the revised scales of pay should be met by local bodies from their own funds. The Govt. ~~propose not~~ do not propose to sanction any subsidy from the Provl. funds for the purpose. So far as South Kanara District Board is concerned, the extra expenditure on this account of ~~the revision of scales of pay of teachers~~ will be about Rs. 1.63 lakhs

With a view to enable the Districr Board to meet atleast a portion of the cost of revision, the Govt. consider that the rate of Education tax should be raised by 2 pies (from 12 to 14 pies)

| B

p. 1 NF

p. 8 NF

7. Under sub-section (2) of ~~xxx~~ section 35 of the Madras Ely. Edn. Act, 1920, the Govt. direct that the rate of Edn. tax levied in the area of the District Board, S. Kanara, be raised from 12 pies to 14 pies in the ~~rupee~~ of land revenue (50% to 58⅓% land cess) with effect from fasli 1357. The Special Officer is requested to place the matter before the Dt.Bd. and to forward to Govt. within a month from the date of the receipt of ~~this order~~ a copy of its ~~the~~ resolution ~~of the Dt.Bd.~~ resolving to levy Edn. tax at the enhanced rate of 14 pies. Credit may provisionally be taken for the additional income of Rs. 27,000 which the District Board may derive from the enhancement of the tax for seven months in 1947-48,

| A

30 X 3

8. The Special Officer is requested to work out the immediate extra cost involved in the revision of the scales of pay of teachers and to report the additional expenditure if any on revision of salaries that will not be covered by the extra income from the

(28)

enhancement of the rate of Education 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. With reference to the orders above, there will be a deficit of Rs. ~~3.30~~ 1.08 lakhs at the end of 1947-48.

The Govt. sanction the payment in the current year to ~~of~~ the District Board South Kanara of a subsidy of Rs. ~~2.20~~ 2.07 lakhs (rupees two lakhs and seven thousand only) towards the deficit anticipated, ~~elementary schools at the end of 1947-48~~.

(2) The A.G. is requested to deduct the sum of Rs.98,000 recoverable from the D. Bd. under para 2 above ~~being the surplus of the subsidy paid for the grant of arrear dearness allowance~~ and to place the balance of the amount at the disposal of the District Board at an early date. The Special Officer should present the necessary bills at the Treasury for obtaining payment of the amount or for getting it adjusted.

(3) The expenditure will be debited to the appropriation under "37 Education - C.Primary - Grants to local bodies for primary education - A Ordinary areas. (i) Excluding Post War Reconstruction. (4) Teaching - Voted" in the B.E. for 47-48.

10. An extract of the remarks of the D.P.I. in paras 6 & 7 of his endt. read above is forwarded to the Special Officer for information and necessary action.

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

To the D.P.I. ✓
To the A.G.Thro' Fin. ✓
To the Exmr. of L.F. Accounts. ✓
To L.A.Deptt. ✓
To the Spl.Officer, ✓
Dt.Board. S. Kanara
(with ano.)

Despd
11/8/47

24/7

25.7.47

25/7/47

26/7

1132530
171500
961030

153150
12250
6150
171550

94530
873382
1009668

ANNEXURE

Receipt	Rs.
Opening balance as revised	Nil
ORDINARY	
1. Edn. tax	202000
2. School fee	7500
3. Other receipts	1780
4. Govt. grant	
(i) under section 37 of the E.E. Act	67600
(ii) under the proviso to section 37 of the Act.	281800
(iii) For the scheme of compulsory edn.	171500
(iv) for dearness allow.	207000
~~(iv) for expansion of edn.~~	~~20000~~
5. contribution from the general funds	40540 ✓
6. Arrear toll compensation grant	7542 ✓
7. Advances recovered	9500
Deduct Amt. kept to capital	33500
Total ordy. Gr~~and total~~ including open~~ing balance.~~	~~10,44,562~~ 1031562
Capital	
1. Govt. grant	65900
2. Add Amt. kept for ordy.	33500
Total capital	99400
Total ordy & capital	11 30 962 ~~11,43,962~~
Total including opening balance	~~11,43,962~~ 1130962

⊗ includes a sum of Rs 153150 for salaries & allowances of teachers in schools in compulsory areas

# includes a sum of Rs ~~[illegible]~~ 12250 for rent charges for schools in ~~[illegible]~~ compulsory areas

@ includes a sum of Rs 6150 for contingent charges for schools in compulsory areas

	CHARGES ORDINARY ①
1. Staff	
1. Salaries and allowances	
(a) D.B.E.O.	3910
(b) Masters	958980 ⊗
(c) Clerks and servants	14660
(2) Contribution to Provident Fund	26000
(3) Travelling allowance	2000
(4) gratuity	500
2. Contingencies and Equipment	
(1) Contingencies	
(a) House rent	34530 #
(b) Other items	43430 @
(2) Equipment	9500
3. Contribution to [illegible]	150
~~3. Stipends to poor girls~~	
4. Repairs to bldgs.	21500
5. Interest on ~~repayment~~ of debt	4870
6. Advances recoverable	12500
Total ordy	11,32,530
Capital	
1. Lands & buildings	
(1) compulsory areas	50500
(2) other areas	33500
2. Equipment for schools in compulsory areas Cl~~osing balance (deficit)~~	15400
Total capital	99400
Total ordy & capital	12,31,930
deficit	~~87968~~ 100968

153150
12250
6150

1130962
65900
1065062
1132530
18850
945680
628970
223160

NOTES

C.No. 6984

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

From the D.P.I. No. R.O.P No. 24-B3/46-47 dy 22.1.47

BUDGET ESTIMATE - 1947-48 - Elementary
Education Fund - Dist. Board South Kanara

...

1. The D~~P~~.I has forwarded the revis~~ed estimates~~ for 1946-7 and the Budget Estimate for 1947-8 of the Elementary Edn. Fund under the control of Dist. Board South Kanara. The estimates are examined below.

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

	R.E. 1946-7	B.E. 1947-8
Compulsory Education	Rs 94,720	1,73,730
Midday meals	" 1,09,940	1,86,150

p 19 CF

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

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

	Budget sanctioned for 1946-47 as by Government.	R.E. 1946-47.	B.E. 1947-48
Opening balance	Nil	38070	- 2,23,160
Receipts.	6,57,862	6,31510	5,88,720
Charges: Ordy.	8,73,162	8,77640	961030 ~~5,88,720~~
Capital	18,430	15,100	33,500
Closing balance	- 2,33,730	- 2,23,160	- 6,28,970

4. **Revised Estimates 1946-47.**

(a) Receipts: There is a fall in income by about Rs. 26,000. This is due (i) to an increase of Rs. 12,000 (Rs5000/- under contribution for Edn. tax and Rs7000/- under advances recovery) and (ii) to the refund of a sum of Rs. 38,000 equivalent to the opening balance on 1.4.46 as excess subsidy drawn in 45-46 under orders of Government.

(b) Charges

(b) Charges: No special remarks seem~~s~~ called for.

(c) The R.E. closes with a deficit of 2.23 lakhs. A subsidy of Rs. 95,000 has been sanctioned towards the deficit. It appears that a subsidy to cover the remaining deficit should be paid immediately. If not, the salaries of teachers will be left ~~out and paid~~ in arrears. The L.A. Deptt. may be consulted whether the Genl. funds can make any as s. contribution towards the deficit in the E.E. fund account.

p17 of (B)

My A

5. Budget Estimates 1947-48:

(a) Receipts: No remarks seem~~s~~ called for. The fall in receipts over the figure estimated this year (in the Budget) is due to the fact that ~~expenditure~~ credit has not been taken ~~into account~~ in the budget for 1947-48 for the arrear toll compensation grant (Rs. 75,840) as was done this year.

(b) Charges: Ordinary: Provision has been made in the budget for an excess expenditure of about Rs.88,000. Of this a sum of Rs. 50,000 is due to the following: (i) employment of addl. teachers - Rs. 32,000. (ii) excess provision under contingencies ~~in~~ or other items - Rs. 18,000. Presumably the balance is due to the grant of increments that may accrue to teachers this year and slight increase of expenditure under other heads. The D.P.I has pointed out the need for employment of addl. teachers. The increased expenditure ~~in~~ under contingencies is presumably with reference to the present level of prices. In the circumstances the excess provision may be allowed.

p29 of

p13 of

46000
28200
18000

para (8) p2 of

My

~~6.~~ (c) Charges Capital: ~~The~~ sum of Rs. 33,500 provided for under the head is made up as follows: Provision of 9 septic tank letrines for Board schools (Rs 13,500). Cost of construction of buildings for schools (Rs 20,000.) The D.P.H. has separately pointed that all ele. schools should be provided with water borne letrines. The D.P.I. has remarked about the unsuitability of accommodation for schools and lack sanitary facilities in the schools. In the circumstances the expenditure under Capital may be allowed.

p29 of

para (6)

My p2 of

6. According to the budget as framed by the Dist. Board

---

it opens with a deficit of Rs 2.23 lakhs and closes with a deficit of 6.29 lakhs. Assuming that a subsidy will be paid this ~~yr.~~ year to cover the deficit in the opening balance, the fund will close with a deficit of Rs 4.06 lakhs at the end of 1947-48. The question for consideration is whether a subsidy to cover ~~2/3~~ two third the need for the [illegible] of this deficit ~~will~~ should be paid early in 1947-48 or whether it may be examined after ascertaining the closing balance for 1946-47. The same procedure may be followed now. Payment was made this year only after the balance was known.

p1 ante

My

7. The Govt. have recently decided that revised scales of pay should be sanctioned to teachers of ele. school under local bodies. The intention is that means should be devised for providing ~~a~~ necessary funds for meeting the extra cost on account of ~~the~~ revision. Till then Advances will be ~~provided~~ made from Provl. funds and recovered from the local boards. From the particulars furnished in the Annexure to the budget, it will be observed that the cost of revision of salaries will be about Rs 1.63 lakhs as worked out below.

p31 of

	No. of teachers.	Existing scale of pay.	Revised scale of pay.	Extra cost. Rs
Lower Elementary	127	Rs 15-20 Average 18½	Rs 20-30 Average: 25	10,668
Higher Elementary	1282	Rs 20-30 Average: 25	Rs 25-40 Average 32½	1,15,380
Secondary	204	Rs 25-45 Average 35	Rs 35-65 Average 50	36720
				162768

343 × 7½ × 12
30870

Of this, a sum of about Rs 31000 ~~Rs 23,400~~ 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~~ by a special 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 Dist. Board will be Rs 1.32 ~~1.6~~ lakhs. This is the ultimate liability and the immediate liability is not known. The question for consideration is how the extra cost will be met by the Dist. Board and whether the rate of Edn. tax should be raised for this purpose. The rate of Edn. tax is 12 ps. in the rupee of land revenue and Dist. Board comes under the classification of districts which are NOT well to do as it ~~devise~~ derives ~~and~~ only less than ~~[illegible]~~ income of Rs 2 lakhs ~~of~~ is from an area of tax. ~~the tax being calculated at the~~ rate

1.32
8
17

~~of 1 pie in the rupee~~. The convention adopted is not to impose further taxation and to treat 12 pies as the maximum rate permissible. Secy. has recorded the view in another connection that this maximum should be only in respect of taxation imposed by Govt. This maximum ~~may~~ need not be observed in case of increases proposed by Dist. Boards properly constituted. (i.e. with popular elected representatives) At present all the Dt. Boards are under the control of Spl. Officers and it will hot be before April 1947 that they will be reconstituted. In the circumstances it appears that the question of enhancement of Edn. tax should be postponed. till April

8. Compulsory Elementary EducatioN;

(a) Regised Estimate for 1946-47: The Board has provided for an expdre of Rs 94,720 for the introduction of compulsory education and taken credit for a subsidy of an equal amount from ~~the~~ provl. funds. In G.O. 1511 Edn. dated 3-8-46 a sum of Rs. 45,882 has been sanctioned ~~on~~ for the working of the scheme of compulsory edn. introduced in the areas of 45_46. A subsidy towards the cost of the scheme introduced this year will become payable, if the Board claims a subsidy on this account before the end of this year. For the present the estimate may be allowed.

174713
128831
45882

(b) Budget Estimate for 1947-48: Under the scheme of compulsory elementary education introduced in 1945-46 and extended this year about 9,100 children will be receiving instruction in schools ~~in~~ 1947-48. Besides this, about 2,400 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 1.50 lakhs of children to school ultimately. Of these about 1 lakh of children will be brought to school in 1947-48. The proportionate number for S. Kanara will be about 3,200. Thus provision should be made in the budget for 1947-48 for the Edn. ~~fm~~ of 9,100 children for a full year and 5,600 children for ~~the~~ a portion of the year (9 months). The cost will be as follows:

3700
1100
4300
9100

1100
1300
2400

4206

Bud II

(32)

For 9,100 children at Rs. 14/- per pupil	127400
5,600 ,, ,, ,,, (for 9 months)	56700
Equipment 5,600 children at Rs. 100/- per 35 pupils	16000
Sheds	50500
Total	250600

The estimate may be revised as indicated above.

9. Supply of midday meals: (a) Revised Estimate - 1946-47 Credit has been taken for a subsidy of Rs. 1,09,940 in the R.E. towards the cost of supply of midday meals to school children this year. A subsidy of ~~xxxxx~~ Rs 1,28,831 has been sanctioned towards the provision of meals to school children in compulsory areas of 1945-46. A further payment may have to made this year 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 ref. to the subsidy actually paid.

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

10. The question now for consideration is what subsidy should be paid to Dt. Boards towards the deficit in the R.E. The matter is urgent and orders should be issued without delay. The file may be ~~circulated~~ sent to L.A. and Finance Departments for remarks.

3/2/47
3.2.47
6/2/47 S
6/2
L.A.

LOCAL ADMINISTRATION DEPT.
04206
7 FEB 1947
SECRETARIAT, MADRAS

E&PH no 6984 B2-1
7.2.47

Local Admn.Deptt.
(Bud.II)

The contribution shown in the Elementary

P.T.O.

Education Budget and those provided for in the General Budget ~~xx~~ are the same viz. Rs.40,540/- for each of the two years 1946-47 and 1947-48. Attention is invited to portion marked A of the notes of E.& P.H.Deptt. on page 2 above. The General Account of the District Board for 1946-47 is expected to close with a balance of Rs.28,633/- against the required minimum of Rs.21,741/-. This Deptt. may agree to the contribution from the General Account to the Elementary Education Account for 1946-47 being increased by Rs.6,892/-. With these remarks the file may be passed on to Finance Department.

28633
21741
6892

7.2.47

Refce portion marked A on p.2 ante. As the balance of Rs 28633 mentioned above is only an estimated figure, the additional contribution to the Ely Edn. account cannot be safely increased by anything more than Rs10,000. This Deptt may for the present ~~therefore~~ agree to the ~~[illegible]~~ increase of the contribution to the E.E. acct. by Rs 10,000. The remaining deficit will have to be met by Prov. grant. If the actual closing balance for the current year under the General account is found to be more, the question of increasing the Contribution may be considered later.

S.S.S.
7.2.47

8/2

7.2.47

Secy

8.2.47

Fin.

L.A. no. Rc 6206-1 Bud II

15/2

Fin. (Exp. A)

ASST. SECRETARY TO GOVERNMENT
8 - FEB 1947
750 Exp.
FINANCE DEPARTMENT

(Please see para 4 of the E. P. H. dept.'s notes on pp. 1 – 2 above and the L.A. dept.'s note on pp. 5 – 6 above.)

Subsidies are paid from Provincial funds only in cases where the District Boards are not able to meet the deficit either by additional contribution from the General funds or from the ~~giving~~ carriage tolls compensation grant. In the present case the General fund of the Dt. Bd. is expected to close with a surplus balance of Rs. 28 633/- at the end of the current year. This dept. may suggest that the District Board may ~~therefore~~ be asked to make an additional contribution of Rs. 28000 to the E.E. Fund and the subsidy from Provincial funds to cover the deficit in the E.E. Fund may be restricted to Rs. 1 lakh. (If the General fund later on closes with a deficit on account of this additional contribution, the Dt. Bd. will be eligible for a subsidy to the extent of the actual deficit.)

2,23,000
95 000
1,28,000
28000
1,00000

A

10.2.47

10/2

9.2.47.

10.2.47.

10/2

DS.

E.P.H.

E. P.H.

E&P.H. Dept.

11614
10 FEB 1947

Fin. U.O. 7500 Exp.A 1
10/2.

With reference to the notes of the Fin Dept above, the file may be sent again to L A Dept. for further remarks.

10/2

10.2.47

11/2/47 LA

E&PH U.O. 6984-B2/47-2
12.2.47

L. A. Deptt.
Bud II

LOCAL ADMINISTRATION DEPT.
4838
12 FEB 1947
SECRETARIAT, MADRAS

[Previous note of L.A. on pp. 5 & 6 ante.]

In view of the remarks of Finance Deptt at A above this Deptt may agree to the contribution from General Account to the Ele. Edn Acct. in 46-47 being increased by Rs. 28,000/- instead of Rs 10,000 as originally proposed. With these remarks the file may be retd to E & P. H. Deptt.

12/2

12/2

L.A. no. Rc 4838-1 Bud II
12.2.47.

12.2.47

Secy

12/2/47 E.& P.H.

D Bud II

A draft memo is submitted for approval

12/2 12/2/47. [After issue of the memo further action will be taken to settle the deficit for 1947-48 and the means of avoiding is in consultation with LA & Finance]

14/2/47 S

(Issued under Memo No 6984-B2-3 d/ 17-2.47)

p 33 of

Para 7 on pp 3-4 ante

The view has recently been expressed that the rate of Education tax may be raised in the ratio of the additional expenditure on account of revision of salaries to the present committments. The Dt Board is at present incurring an expenditure of about Rs 8 lakhs on salaries of teachers and the extra ~~amount~~ cost on account of revision of salaries works out to Rs 1.32 lakhs. On this basis the rate of Education tax can be raised by 2 more pies ~~that is~~ (from 12 ps to 14 ps). The additional income from the tax will be Rs 30,000/- and will cover only a fraction of the cost of revision. ~~Means~~ other means should be devised for meeting the remaining cost of a lakh of rupees. The point may further be examined on receipt of the reports to be called for from the Special officer ~~to~~. in the G.O to be raised in regard to the revision of salaries. The LA Dept may be requested to say whether any portion of the arrear toll compensation grant can be transferred to the Ele. Education fund towards the deficit of 1947-48. & whether any additional contribution may also be made from the General funds towards the deficit

LA & Fin Depts may see for remarks.

26/2/47 28/2/47 S

LA

p 3 ante

15
~~30~~ × 3 45
~~4~~2

1.32
.30
1.02

A

LOCAL ADMINISTRATION DEPT.
07178
1 MAR 1947
SECRETARIAT, MADRAS

M.A.D
2/3

E&PH no. 6984-B2/47-4
28/2/47

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(34) 9

L.A.Department.

(Previous notes of this Dept.on pp.5-6 and 7 above)

Please see the notes of Edn.&.P.H.Dept. on page 8 above. The General Account of the South Kanara District Board for 1947-48 is expected to close with a balance of Rs.51,901, against the required minimum of Rs.21,845(after taking credit for as large an income as Rs.1.14 lakhs from the levy of surcharge on stamp duty). The financial position of the Board under the General Account can be accurately assessed only when the R.E. for 1947-48 is reviewed. It seems premature and unsafe to promise now any additional contribution from the General Account to the Ele.Edn.Acct. It may however be taken that the entire arrear toll compensation of Rs.75,842 likely to be sanctioned to the Board in ~~1947-~~ 1947-48 will be available for meeting the deficit under the ~~Elementary~~ Elementary Education Acct. With these remarks the file may be passed on to Finance Dept.

6.3.47. 6.3.47 ~~Secy~~ 6.3.47

Fin.

S.S.S.
6.3.47

L.A. u.o. No. 7178-1 Bud II
7.3.47.

Fin. (Exp. A)

14495 Exp. A

ASST. SECRETARY TO GOVT.
8 - MAR 1947
FINANCE DEPARTMENT

Previous Fin. notes on pp. 6-7 above and the notes following may be perused and the case returned to E.&.H.

E A

10-3.47 10.3.47 E.P.H.

Fin. u.o. 14495 Exp. A-1.
10/3.

ASST. SECRETARY TO GOVERNMENT
20838
11 MAR 1947
EDUCATION AND PUBLIC HEALTH DEPT.

E & P.H Dept

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

g/ 17/3 ag/ 17/3/47 ORM 18/3/47

11

(35)

Edn & P.H. Dept

C No 43558. From the Special officer Dist Board, South Kanara No 6485-E 12/47 d/ 12.5.47. Payment of arrear dearness allowance to teachers.

p.35 c/

According to the R.E for 1946-47, the Elementary education fund account as framed by the Dist Board South Kanara was found to close with a deficit of Rs 2.23 lakhs. To meet this deficit, the Govt sanctioned a subsidy of Rs 195.000 & asked the Dist Board to adjust the balance from the general funds.

p.13 c/

Rs 95000 (GO 2296 29/11/46) (b)

1,00000
95000
1,95000

p 33 c/

2. As there was not sufficient surplus in the E.E. fund account, the board ~~was asked not to pay~~ did not provide fund for the grant of ~~them~~ it arrear dearness allowance to teachers. ~~At the same time~~, The question of granting an advance to such of those district boards as were not in a position to grant the arrear D.A to teachers was examined by the LA Dept. The Govt (in the LA Dept) have promised to grant advances to district boards for arrear D.A which will be recoverable in five instalments.

3. The Special officer, Dist Board, South Kanara now reports that there was a surplus of Rs 98000 on 1-4-47 in the Ele Edn fund account and he has ordered the payment of arrear dearness allowance out of this surplus. This large surplus was due to the payment under of a subsidy of Rs 1,95,000 in 1946-47 & but for this subsidy the Ele Edn fund would have closed with a deficit. The proper course for the Dist Board would be to refund a subsidy equivalent to the surplus & take an advance from Govt specially for the payment of arrear D.A. Before taking further action in the matter, it seems necessary to ask the Special officer to report the circumstances under which a surplus has accrued against a ~~the anticipated~~ anticipated deficit in the E.E. fund a/c

para 1 p.35 c/

A draft memo is submitted for approval.

g/ 27/5 ag/ 27.5.47 5/6/47

Memo No 6984 B-2-47 d/ 6/6/47

No. 50477. From the Special officer, Dist Board South Kanara No. 6485-E12/47 of 16.6.47

It is observed ~~that~~ from the letter read above that a surplus has been secured in the Ele Edn fund ~~account~~ on 1.4.47 on account of the following

(1) Reduction of expenditure under various heads,

& (2) Savings ~~in the subsidy~~ of Rs 40000 in the subsidy paid for the schemes of compulsory ele education & supply of midday meals.

The savings under item (2) above are recoverable. The Special officer has been asked to report to the Director, the details of expenditure incurred on the schemes of compulsory ele-edn & supply of midday meals in 1946-47 ~~(and~~ the D.P.I has been asked ~~for his~~ to make recommendations to Govt in regard to the amount to be recovered from the ~~D.P.I~~ Dt Board. Further action in the matter will be taken after the reply from the D.P.I is received // Leaving out of account the savings of Rs 40,000, the actual surplus will be Rs 58000/- The Special officer proposes to utilise a portion of this surplus for the payment of arrear dearness allowance. Under orders of Govt, such a proposal is not admissible. The Dist Board can grant arrear dearness allowance from the surplus in the Ele Edn fund account only if there is a surplus even after refunding the entire subsidy of Rs 1.95 lakhs paid to the dist board in 1946-47. As that is not possible, ~~for~~ the district board should be asked to refund a subsidy equal to the surplus of Rs 58000/- and take an advance from provincial funds for the grant of arrear D.A to teachers.

2. A draft memo is submitted for approval

LA / Fin depts may see the case

p 47 cf

separate file

A

p 33 cf — Rs 100000
95000
195000

C.M.S.
28/6

S | 20/6/47

19.6.47

20-6-47

L.A.

LOCAL ADMINISTRATION DEPT.
22939
27 JUN 47
SECRETARIAT, MADRAS

E&PH No. 6984-B2/47-6
27-6-47

L.A. Dept (C)

(Previous notes of this Dept at pp. 5-7 & 9 above.)

The draft memo may be perused and the file passed on to Fin Dept U.O.

Thro' S.N.

30/6/47.

South Kanara Dt Bd is one of the Dt Bds included among the Boards eligible for an advance for payment of arrears of Dearness allowance vide p 6 of G.O. 888 LA 16-5-47. The financial position of the District Board under the general fund is not satisfactory and it has not yet given effect to the revised scales of pay to its staff.

11/7/47

12.7.47

14.7.47

14.7

~~S~~ 16/7/47

Fin.

L.A. No. 22435-1-C
15.7.47

p 15 | 7

Finance (Exp.A) Deptt.

The Government sanctioned a subsidy of Rs.1.95 lakhs to the District Board in 1946-7 ~~anticipating a nil balance at the end of the year in~~ as the Elementary Education Fund account for the year was expected to close with a deficit. As it is now found that the above fund closed with a surplus of Rs.98.000, this surplus amount ~~viz.~~, ~~Rs.98,000/-~~ is recoverable from the District Board. As the surplus to the extent of Rs.40,000 is due to savings ~~w~~ in the subsidy paid for the schemes of compulsory Elementary Education and of mid-day meals, E & P. propose to recover Rs. 58,000 now and to take separate action in regard to the recovery of this amount (Rs.40,000). It is submitted that as the surplus of Rs.98,000 should be adjusted against the ~~subsidiary~~ subsidy of Rs.1,95,000, paid during 1946-7, E & P.H. may be requested to direct the Special Officer to ~~enforce~~ ~~the recovery of~~ the entire amount at once. and to apply for necessary advances to cover deficits in due course.

Rs 95.000
~~Rs 1.00.000~~
1.95.000 p 33 CF.

para 1, p 35 CF.

A on p 12 above

Exp A
4/7/47

21.7.47

21.7.47

E & P.H.

The file referred to at A is placed below.

ASST. SECRETARY TO GOVERNMENT
42423
18 JUL 1947
EP
FINANCE DEPARTMENT

ASST. SECRETARY TO GOVERNMENT
59435
2 JUL 1947
EDUCATION AND PUBLIC HEALTH DEPT.

Fin. No. 42423 EA-1
22/7/47

14

Edn. & P.H. Dept.

~~(1)~~ The Finance Department suggest that a subsidy equal to the entire closing balance on 31.3.47 should be recovered. As the surplus now reported includes the savings (Rs 39577) in the subsidy paid for the schemes of compulsory ele.edn. (~~Rs 39577~~) and supply of midday meals and as the entire amount is being recovered there is no need to make a further recovery when the D.P.I. submits proposals for the final adjustment of the subsidy due to the compulsory Ele.Edn. & supply of midday meal schemes for 1946-47. On this specific understanding this dept. may perhaps agree to the full recovery being now made ~~as proposed by Fin.Dept.~~ But for the savings the surplus would have been only Rs 58,000.

If any re-adjustment is necessary the A. closing bal. will have to be done; full recovery may be made now.

2 ~~(2)~~ The issue of the ~~orders~~ on the Budget had to ~~lie~~ be held over pending a decision on ~~the~~ two points raised in another connection namely:-

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

(2) whether a subsidy will be paid from Provl. funds towards the cost of revision of salaries of teachers employed under the scheme of compulsory Elementary Education.

(1) Above: It has been decided in circulation that the rate of education tax may be raised in proportion to the addl.expre. on revision of salaries. So far as the Dt.Board, South Kanara, is concerned, the conventional maximum upto which the tax may be raised will be 14 pies. In the notes on page 8 ante the view has been recorded that it will be sufficient for the present if the tax is raised up to this rate. The need for further enhancement may if necessary be considered on receipt of the report called for in para 8 of the draft order below:

p 8 ante

(2) above: The question whether a subsidy will be paid from the Provl. funds towards the cost of revision of salaries of teachers employed under the scheme of compulsory elementary edn. is to be referred to the Standing Fin.Committee. So far as the Dt.Bd. South Kanara is concerned the extra cost Rs 81000 will have to be met from the E.E.fund till the question of subsidy is settled. If Govt. decide not to sanction a subsidy, the question of further enhancement of edn. tax may be considered.. This will form part of examination to be undertaken on receipt of the report called for in para 8 of the draft order

p 3 ante

15

37

@ excluding the D.B. income from tax

3. The budget closes with a deficit of Rs. 3.30 lakhs. A subsidy may have to be paid towards the deficit ~~amount~~. In the note on p.3 ante, the view was recorded that the question of a subsidy towards the deficit in 1947-48 ~~may~~ might be considered after the ~~C.B.~~ closing balance for 1946-47 is known. It is seen from para 1 above that the entire ~~C.B.~~ closing balance is to be recovered. In the circumstances, a subsidy to cover 2/3 of this deficit ~~of~~ (Rs.2.20 lakhs) may be paid to the Dist.Board. The amounts recoverable under para 1 above may be adjusted against the ~~amount~~ subsidy payable.

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

24/7 25.7.47

25/7/47 S

26/7/47

L.A. Dept.

Edn Hno. 6984-B2/47-7
26.7.47

LOCAL ADMINISTRATION DEPT.
26 JUL 1947
26080
SECRETARIAT, MADRAS

[Previous notes of this Dept are at pp 5-6, 7 and 13 ante]

The further notes of E&H above and ~~above~~ the draft order below may be perused and the file passed on to Fin. Dept.

C.M.S. (A.N.)
26/7

28.7.47

28.7.47

Fin.

L.A. no. 26080-I.C
28.7.47

44953
28 JUL 1947

Finance (Exp.A) Deptt

(Previous Finance note on p.13 above.)

The further note of E & P.H. on pp.14-15 above may be perused.

2. As regards the recovery of the surplus of Rs.98,000 on 1-4-47 in the Elementary Education Fund, E & P.H. have agreed with this Department that recovery may now be made in full, and that if any re-adjustment is necessary when the D.P.I submits proposals for a final adjustment of the subsidy due to the compulsory Elementary Education and supply of mid-day meal schemes for 1946-7, that may be made later.

para 1, p 14 above

P.T.O

B2

3. Subsidy for 1947-8. E & P.H. state that there will be a deficit of Rs.3.30 lakhs in the Elementary Education Fund at the end of 1947-8. In arriving at this figure, they have excluded the additional income of Rs.22,000/- which the District Board may derive from the proposed enhancement of the education tax from 12 pies to 14 pies in 1947-8. Finance may suggest that this amount may also be taken into account in arriving at the deficit. If this is done, the subsidy payable in the current year will be Rs.2,07,333/- as against Rs.2.21 lakhs proposed by E & P.H.

E & P.H. propose ~~to adjust~~ that the amount recoverable from the District Board (98,000) may be adjusted against the subsidy payable this year. There seems to be no objection to this procedure. The net amount payable to the local body for 1947-8 will therefore be Rs.(2,07,333 minus 98,000) 1,09,333/-. ~~Finance~~ ~~may agree to the payment of this amount.~~ Fin. may advise that a subsidy of Rs 2.07 lakhs may be sanctioned and that the surplus of .98 lakh in 1946-7 above may be adjusted against this amount. Subject to these remarks, the draft order below may be accepted.

~~A C C P.H. may be requested to circulate the case to H.M (Finance).~~

paras 3, p 15 above

Ø ~~on~~ A on p 2 of the draft order

⊗ B on p 2 of the draft order

3.30000
22000
3.11.000 × 2/3
= 2.07333

A on p 15 above

A
29.7.47

29.7.47

30.7.47

30.7.47

31/7/47

SOPH

Fin. u.o. No.
44953 EA-1
30.7.47.

ASST. SECRETARY TO GOVERNMENT
61836
31 JUL 1947
EDUCATION AND PUBLIC HEALTH DEPT.

Sub: since the additional income from the tax is intended for meeting a portion of the cost of revision of salaries of teachers. In the circumstances it may not be proper to include it in fixing the advance subsidy. For orders whether the suggestion of Fin. may be accepted. The amount involved is small. The suggestion of Finance may be accepted.

31.7.47

31/7/47 S

31/7/47.

SS

Draft to be amended

[G.O. No. 1723 Edn d. 1-8-47