Government of Madras

EDUCATION AND PUBLIC HEALTH DEPARTMENT
(Education)

G.O. No. 2434, 12th November 1947

Elementary Education fund—District Boards—Elementary Education section—Accountant—Appointment—Orders passed.

[illegible]

1

Government of Madras

EDUCATION AND PUBLIC HEALTH DEPARTMENT

(Education)

②

G.O. No. 2434, 12th November 1947

Elementary Education fund—District Boards—Elementary Education section—Accountant—Appointment—Orders passed.

READ—the following paper :—

From the Director of Public Instruction, dated 1st March 1947, No. 11503-B-1/46.

Order—No. 2434, Education, dated 12th November 1947.

According to the instructions issued by the Inspector of Municipal Councils and Local Boards, the elementary education section of offices of District Boards should be divided into three branches—

(1) Administrative Branch,

(2) Correspondence Branch and ✓

(3) Accounts Branch. ✓

The District Board Educational Officer should primarily be in charge of the administrative branch and should exercise general supervision and control over the other two branches. The Superintendent of the elementary education section employed under G.O. No. 1872, Education, dated 13th December 1944, should attend to the work in the correspondence branch.

As regards the accounts branch the following orders are passed :—

(i) In the case of District Boards where the number of clerks in the elementary education section is not less than twelve according to the authorized scale, an Accountant in the scale of pay for Superintendents should be employed for the accounts branch, provided a post of upper division clerk is held in abeyance.

(ii) In the case of District Boards where the number of clerks in the elementary education section is less than twelve according to the authorized scale, the post of Superintendent should be converted into that of an Accountant. In such cases the District Board Educational Officer shall be in charge of the administrative branch as well as the correspondence branch.

(By order of His Excellency the Governor)

M. V. SUBRAMANIAN,
Secretary to Government.

To the Special Officers of all District Boards except the Nilgiris.
„ Director of Public Instruction.

To the Examiner of Local Fund Accounts.
„ Inspector of Municipal Councils and Local Boards.

Sectt. 11-22—5,506—18-11-42.

161/128 R.R.

PRESS SLIP.

ORDINARY. **URGENT (*a*).** **SPECIAL (*a*).**

..............................DEPARTMENT.

Current No.........., dated..194 .

G.O. No. 2434 Edn., dated 12-11-1947. ~~194~~ .

Number of MS. pages sent { (*b*) Correspondence.............................. (*c*) Notes..............................

Brief subject Elementary Education Fund - T. Bds - Apportionment of grants.

(*d*) Number of copies required when struck off (*not including copies for volumes and editors' table which are retained in the Press*). (1)	"Press" copies to supply on requisitions for purchase by the public. (2)	Complete correspondence and orders. (3)	Notes. (4)
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P.T.O.

TO PRESS, MADRAS.

A

Please send proof in duplicate. The papers have been carefully edited.

................................Clerk.

................................Supt.

B

Proof returned corrected. Please strike off and send number of copies as indicated.

Type may be released after usual interval. ~~at once.~~

Abdul Ghafoor Clerk.
20-11-47.

................................Supt.
21/11

C

As the matter is clear manuscript and has been carefully edited, (b) proof need not be sent. Please print and supply number of copies as indicated. Type may be released after usual interval.

................................Clerk.

................................Supt.

SPECIAL INSTRUCTIONS.

Certified that the number of copies indented for is the minimum required having regard to the present shortage of paper.

Assistant Secretary to Government
20.11.47
21/11

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2.7553/46.

District Board Office,
West Godavari, Ellore,
Dated 24-1-1947.

H.Mitchell Esq., B.A.,
al Officer, District Board,
est Godavari, Ellore.

The Director of Public Instruction,
Madras No.6, **M A D R A S.**

Re 11503 B1/46
20 JAN 1947
MADRAS

Sir,

Sub: Education - Elementary - District Board - West Godavari - ministrial establishment - Recognition-Appointment - additional section heads - requested.

::::::

The Government in their order No.1936 Education dated 9-10-46 have sanctioned the entertainmmnt of clerks in Elementary Education section at the rate of one clerk for every 150 teachers and one more clerk where the total number of teachers exceeds a multiple of 150 in case the excess is not less than 110. The total numbers of teachers employed under this District Board is 2246 as on 30-11-46 and the total ministerial establishment calculated at the above rate works out to 15 clerks. As there are 646 schools in this District Board one more clerk may be entertained as per para 2(2) of G.O.No.1353 Education dated 24-9-1942.

2. The Government have recently been pleased to sanction also a District Board Educational officer to this District Board in their order No.2215 Education dated 20-11-46 . The supervising staff for the work of the section will be a District Board Educational officer and a Superintendent .

3. The Inspector of Local Boards , Madras in his circular No.909-43 -B.2 dated 20-6-45 had suggested that the wook in the Elementary Education Section may be divided into three branches viz the accounts branch, the correspondence branch and the administrative branch. By the appointment of a District Board Educational Officer he can be expected to be indirect charge of the administrative branch besides his executive work. A number of schools lying in remote parts of the District has not been visited for a number of years and the District Board Educationa

(P.T.O)

Educational Officer has to be saddled with some out of executive work. The Inspector of Local Boards, Madras has already ~~recognition~~ recognised the need for the appointment of a section head for every five clerks and according to the scale this Board is eligible for one more section head. The work of the Elementary Education sections is over on the increase and by the extension of compulsory elementary education from time to time, the appointment of the additional teachers to the existing schools opening of new schools and the arrangement of midday feeding centres etc. throw additional work on the section. In G.O. Ms. No.175 Education dated 24-1-46 and G.O.Ms.No.907 Education dated 1-5-46 one additional clerk was sanctioned for the above work. In your Rc.No.3372 B.46 dated 24-10-46 you have recommended to the Government for another clerk also on account of extension of Compulsory ~~edu~~ Elementary Education. With the addition of these two clerks for the work of midday feeding etc. the total number of clerks will be 18 and it will be a heavy work for two section heads to supervise.

Not put up

Not put up

4. The Government in their Memorandum No.29352.2.G.L.A. dated 22-10-46 have stated that the payment of the salaries of all the teachers shall be completed by the 15th of every month. It is found impossible to pass all the bills before 10th and make payment by the 15th without a corresponding undue delay of all other routine work in the sections. It may be examined as to how many Boards were able to pay the salaries before the 15th after the issue of this G.O. month by month without detriment to other normal work.

It is therefore suggested that the accounts branch of the Elementary Education section may be placed incharge of an Accountant who can be entrusted with scrutiny and passing of the bills and other account matters. The correspondence branch may be placed in charge of the Superintendent and the adminstrative branch dealing with of the appointment/transfers, promotions and punishments may be placed in charge of the District Board Educational Officer. I therefore request that the Director may be pleased to recommend to the Government the sanction of the post of an Accountant also

also for the Elementary Education Sedtion as early as possible.

pnr.25-1.

for Special Officer.

27-1-

(150) 2246 (15
150
746

(150) 2246 (15
150
746

Ref.No. 1708.D.3/47.

Office of the District Board,
Cuddapah. Dated. 3-2-47.

⑥

From
T.S.Ramachandran Esq,I.C.S.,
Special Officer,
District Board, Cuddapah.

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

Through
The Director of Public Instruction,
MADRAS.

8 FEB 47
RC 11503 B1/46

Sir,

VE 511 schools 1193 teachers

Sub:- Education - Elementary - District Board Cuddapah - ministerial establishment - appointment of an Accountant additional section Head to Elementary Education Section - Requested.

...

The total strength of the staff sanctioned to Elementary Education section of this District Board is as follows:--

Permanent:---- 1 Superintendent
8 Lower Division clerks
1 Attender

Temporary:---- 1 Upper Division clerk
1 Lower Division clerk
1 Attender.

A District Board Educational Officer is also allotted to the Elementary Education section from 1934.

The Distribution of work in the section has been ordered as per the suggestions of the Inspector of Local Boards into 3 branches Viz. Accounts Branch, Correspondence Brach, and the Administration Branch and the District Board Educational Officer has been in charge of the Accounts Branch, administration branch, and correspondence branches, besides his executive work and the Superintendent has been checking correspondence work, Bills and the other work in the section.

Consequent on the introduction of extension of compulsory scheme in 1946-'47 to 30 more centres of this District, in addition to 14 centres of 1945-'46, the number of Board schools and teachers have increased to 511 schools and 1193 teachers respectively and as per the Government Memo No. 29352-2.G L.A., dated 22-10-46, the payment of salaries to all these teachers shall be completed by 15th of every month.

Much inconvenience is being felt now owing to increase of work in the Elementary Education section due to introduction of compulsory Education scheme in 44 centres, and the District Board Educational Officer has been finding it very difficult to devote any time for executive work to arrange accommodation and to see that midday meals arrangements etc., in all the centres have been regularly made or not and whether the system has been working regularly in the centres already started for the reason that if he absents from Head Quarters, the work relating to accounts branch would suffer and the instructions issued in Government Memo No. No. 29352-2G. L.A. Dated 22-10-46, cannot be adhered to.

Not [illegible]

P.T.O.

At present, the bills of all the Board Elementary schools are being passed by 3 clerks and the checking of all the bills passed by them, and the preparation of cheque lists and writing of money orders are being checked by the superintendent only, before they are passed by the District Board Educational Officer, since there are none to supervise the work in the Account's section. Since it is not possible to effectively check the bills, bill registers Audit registers Audit objections, Midday meal, compulsory scheme Accounts and other work connected with the accounts in addition to the correspondence and administrative work, a separate Accountant for the Elementary Education section is quite essential for effective check of Account's branch work. I therefore request that the Director will be pleased to recommend to Government the sanction of the post of an Accountant for the Elementary Education section also, as early as possible. ~~Thixxmayxbextreatedxxs~~ This may kindly be treated as very emergent.

7-2

F.A.6/2-

Special Officer.

Copy to the Divisional Inspectof of schools, Anantapur.
Copy to the District Educational Officer, Cuddapah.
Copy to the Secretary to Govt, Edn & P.H Dept. Madras direct

ROC.NO. 20092-A3-46.

S.K.District Board Office,
Mangalore, dated 10-2-'47.

(7)

DIRECTOR OF PUBLIC INSTRUCTION
Rc 11503/B1/46
13 FEB 1947
MADRAS

From

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

To

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

Through

The Director of Public Instruction,
Madras.

****

Sir,

Sub:- ESTABLISHMENT - District Board,S.Kanara - Elementary Education Section - Appointment of section heads - Orders solicited.

Ref:- 1.This office letters Roc.No.20092-A3-46 d/28-11-46 and 16-1-47.
2.Government Memorandum No.74539-B2-46,Education dated 9-12-46 and 25-1-47.

@@@@@

In my letter Roc.No.20092-A3-46, dated 28-11-46 I requested Government through the Director of Public Instruction, Madras, to sanction the revival of the post of an Upper division Clerk in the Elementary Education Section and the creation of the post of an Accountant exclusive of a Superintendent's post now existing. I have since received a copy of the letter RC.No.C-12-7553-46, dated 24-1-47 addressed to the Director of Public Instruction by the Special Officer,District Board, West Godavari, wherein the Special Officer requests the Director of Public Instruction to recommend to Government the sanction of the post of an Accountant in addition to the post of a Superintendent for the reasons stated by him. I entirely agree with the views of the Special Officer, District Board,West Godavari in this respect.

In another file

pp 1-2 ante

2. In so far as this Board is concerned, I wish to bring to the kind notice of Government that consequent on the revision of the ministerial strength of the Elementary Education Section agreeably to G.O.NO. 1936, Edn. & P.H., dated 9th October '46, there are at present 13 clerks in the Elementary Education Section inclusive of two temporary clerks sanctioned under the compulsory elementary education scheme and exclusive of an Upper division clerk's post held in abeyance. It is, therefore, absolutely necessary that there should be a proper and equitable distribution of work in the section and, as suggested by the Inspector of Local Boards, in his letter Roc.No.809-43-B2, dated 20-6-1945(copy enclosed), the Elementary Education Section should be divided into three branches, i.e.,(1)Accounts branch, (2)Correspondence branch and (3)Administrative branch. As correspondence and administrative matters are more or less identical, the entire Elementary Education Section may be split up into two sections: (1)Accounts branch and (2)Correspondence branch. The work in the accounts branch has to be supervised by an Accountant which is all the more necessary in view of the fact that clerks in the accounts section have to deal with bills relating 536 schools and 137 midday meal centres involving an expenditure of Rs. 10 lakhs, while the work in the correspondence branch has to be supervised exclusively by a Superintendent.

(a)

p 8 infra

P.T.O.

8 p11 infra

3. In connection with the supervision of work by Section Heads, I enclose an extract (Appendix II) from the letter D.O. NO.20247-45-A2, dated 4th July 1946 of the Inspector of Municipal Councils and Local Boards wherein the Inspector suggests with regard to the refixation of strength of ministerial staff in the General branch of the District Board Office, that a section head cannot reasonably be expected to pass papers of more than five subject clerks without prejudice to efficiency and promptness of work. Hence, with a view to attain a reasonable standard of efficiency of work in the Elementary Education Section under reference, the appointment of an Accountant in addition to a Superintendent as pointed out above is highly desirable and I request that Government may be pleased to pass early orders sanctioning the post of an Accountant for the Elementary Education Section in view of the facts stated above besides reviving the post of an Upper division clerk which is now held in abeyance.

FOR SPECIAL OFFICER.

Copy to the Inspector of Local Boards, Madras.

USB/11-2.
11/2

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9 ⑧

Copy of letter Roc.No.809-43-B2 dated 20-6-1945 from K.M.Unnithan Esq.,I.C.S.,Inspector of Ml.Cls.& Local Boards, Madras addressed to All President,District Boards.

Sir,

Sub:- Correspondence - Elementary Education Section of District Board Offices - Distribution of work etc - Remarks invited.

There is no uniformity in the distribution of work or system in the manner and method of work that is being attended to in the Elementary Education Section of the District Board Offices. In some district boards several unauthorised registers are being maintained by the clerks. In some other offices, the work in the section is greatly in arrears. Some district boards distribute the work on the regional basis; whereas others distribute the work on the subjectwar basis. Now that Government have passed orders approving the basis for fixing the strength of the clerical staff, I propose to prescribe a definite procedure for adoption in regard to the distribution of work, maintenance of registers.

Generally the work in the section may be divided into three branches: (1)the accounts branch,(2)the correspondence branch and (3)the administration branch. While the accounts branch may deal with the financial transactions, the correspondence branch may deal with the ~~financial transactions, the correspondence branch~~

P.T.O.

60

~~may deal with) the)~~ establishment matters such as transfers, leave, promotion, etc., and the administration branch may deal with the administrative matters roughly comprising of repairs to school buildings, supply furniture, administration reports, periodicals, review, accommodation, inspection reports and such other subjects which relate to the administrative side.

Each branch may maintain the necessary registers required for the purpose and may have one or more senior clerks with the required number of assistants depending on the actual amount of work involved therein. The upper division clerk or clerks may supervose the work generally.

I request your remarks on the above proposals. A descriptive catalogue of the subjects to be dealt with in each branch of the section together with an exhaustive list of registers necessarily to be maintained may also be furnished with your reply which may be sent through the concerned Deputy Inspectors.

xxx
For Inspector.

FOR SPECIAL OFFICER.

USB/11-2.
11/2

Extract from Appendix II to letter D.O.No.20247-45-A2, dated 4-7-46, of the Inspector of Municipal Councils and Local Board, Madras.

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(9)

APPENDIX II.

Distribution of work: A model distribution of work was drawn up which was already communicated to the Presidents,District Boards by the Deputy Inspectors. The idea is that the model distribution of work may be adopted in the district board offices with minor alterations to suit individual cases. If in actual practice it is found that certain seats are heavy and certain seats are light as per model distribution of work, the President, District Board may redistribute certain items of work to have an equitable distributionamong the various seats. In certain cases where the volume of work under a particular item does not justify the appointment of a separate clerk the item has been proposed to be clubbed with another item of work.

Fixation of strength of upper division clerks: It is proposed to fix the total strength of upper division clerks at the rate of one for every 6 clerks employed by the district board in all its offices taken together. This is in accordance with the principle laid down by the Government in respect of elementary education section.

Supervising agencies: The clerks will work under the immediate and direct supervision of the Superintendent or Superintendents, Accountant and Secretary. A section head cannot reasonably be expected to pass papers of more than five subject clerks without prejudice to efficiency and promptness of work. If the number of subject clerks under the immediate and direct supervision of the Superintendent or Superintendents and the Accountant(excluding subject clerks under the direct supervision of the Secretary and the clerks in the current

P.T.O.

12

section))exceeds the ~~number~~ required at the rate of 5 clerks per section head an upper division clerk will be sanctioned for every excess of five clerks or part thereof every such part not being below three. These upper division clerks will assist the section heads by passing routine papers and leaving the Superintendent or the Superintendents and the Accountant time to check effectively more important papers.

xxx xxx xxx

(TRUE COPY)

FOR SPECIAL OFFICER.

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(10)

Office of the Director of Public Instruction, Madras.
Rc.No.11503 B1/46 dated 1-3-1947.

Sub: Elementary Education - District Boards, Establishment - Elementary Education.

Ref: Letter from the Special Officer, District Board, West Godavari Rc.No.C12.7553/46 dated 24-1-1947.
ii. Letter from the Special Officer, District Board, Cuddapah No.1708 D3/47 dated 3-2-1947.
iii. Letter from the Special Officer, District Board, South Kanara No.200092/A3/46 dated 10-2-1947.

ASST. SECRETARY TO GOVT.
7 - MAR 1947
EDUCATION AND PUBLIC HEALTH

18691

Submitted.

2. The question raised regarding the necessity for an Accountant is applicable to all the District Boards except Nilgiris. The bulk of the work in the elementary Education section is in regard to payment of salaries of teachers, maintenance of Provident Fund Accounts, advances from the Provident Fund, leave account etc. which involves very heavy work. Most of the District Boards have got a large number of schools with a proportionately large number of teachers. The Boards really require an accountant in the Superintendent's scale to be in charge of the Accounts section. Unlike other Government offices, One Superintendent is put in charge of a number of clerks which cannot naturally lead to efficiency of office work. In the Malabar District there are 17 clerks under one Superintendent. It seems therefore reasonable that there should be more Superintendents in each District Board but as District Board Educational Officers are now appointed in every District Boards, they can be in charge of the general administration. The proposed Accountant can see the Accounts side of the work and the Superintendent can attend to the rest of the work. It is therefore recommended that one post of an upper Division Clerk can be converted into that of an Accountant. The extra cost on account of this conversion will not be very great.

for Director of Public Instruction.

To the Secretary to Government, Education & P.H.Department,
Madras.

k.h. 5-3.

B 05

O.F. 32.

Local Administration Department

From (Name) H.S. Paul, Esq.,B.A.,

Designation Special Officer,
District Board,

Station Cuddapah.

Received **Registered**

To

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

Enclosures:

22477

Ref No.D3--1708/47 dated 18--3--47. 194 .

Sir,

Sub:- Education - Elementary - District Board -Cuddapah= Ministerial Establishment - Appointment of an Accountant - to Elementary Education Section - Orders - Requested.

===

Ref:- This office Rc.No.1708-D3/47 dated 3-2-47.

I request the favour of an early reply in the matter.

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

19·3-47
Personal Assistant to
the Special officer.

Srr/19-3.

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.
R.C. No.11503 B1/46 dated 21.3.47.

(17)

Subject: Elementary Education - District Board, Malabar - Elementary Education Section - Strengthening of Ministerial Staff.

Ref: Letter from the Special Officer, District Board, Malabar Ref. E.1.8917/46 dated 4.3.1947.

⑫

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

SUBMITTED.

2) Attention is invited to the remarks in my letter R.C. No. 11503B1/46 dated 1.3.47.

23760

For Director of Public Instruction.

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

P.R.24/3.

24/3.

(13) 19

DIRECTOR OF PUBLIC INSTRUCTION
MADRAS
7 MAR 1947
Re.11503 B1/47
~~Re 5385 B1/47~~

Ref.E.1.8917/46.

Malabar District Board Office,
Calicut, dated 4th March, '47.

From
E.W. Bouchier Esq., O.B.E., I.C.S.,
Special Officer.

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

Thro'
The Director of Public Instruction,
Madras. ✓

Sir,

Elementary Education - District Boards - Clerical Establishment - Strengthening of Requested.
(i) This Office Ref.El-8917/46 dated 26-6-46, addressed to the Director of Public Instruction, Madras.
(2) G.O.No.1936, dated 9th October 1946.

(1)

Kind attention is solicited to my Ref.E.1.-8917/46, dated 26-6-46, in which I have stressed the unavoidable necessity for strengthening the supervision staff of the Elementary Education Section of this District Board immediately by sanctioning one more Superintendent and an Accountant for effective supervision of accounts and payments. Since the above reference was sent, the staff of the Section has been strengthened further as per G.O.No.1936, dated 9th October 1946 and the number o clerks now working*the section is 3 upper division clerk and 24 lower division clerks with only one Superintendent to supervise their work. Moreover, the work and responsibility in connexion with the introduction of Compulsory Education have since been doubled consequent on its introduction in 27 more villages in 1946-47. There are at present 137 midday meal~~s~~ centres in regular working order and more centres have yet to be organised without even the assistance of an executive Officer. I therefore again stress upon the Government the urgent necessity for sanctioning the additional supervision staff requested for in my above reference without further delay. The case of this District Board is a special one. The large strength of clerical staff denotes the volume of work. Without adequate supervision staff better results cannot be

*in

P.T.O.

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-2-

achieved. One District Board Educational Officer and one Superintendent cannot effectively share the supervision of such a large section of the establishment. Whatever be the difficulties in the way of considering the question as a general one there is urgent need to take up the case of this board. I request that Government may be pleased to sanction at least one additional Superintendent immediately to this District Board, as a special case. Very early orders are solicited.

Allen
5/3/47

P.R.P.4.3.

For Special Officer.

4.3

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(14) 21/131

C.F. 32 (a).

Local administration Department

From (Name) E.W. Bouchier Esq.,
O.B.E., I.C.S.,
Designation Special Officer,
Malabar District Board,
Station Calicut.

Received Registered

To

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

Thro' the Director of Public Instruction,
M a d r a s. ✓

Enclosures:

No. Ref.E1/8917/46. dated 29th April 1947.

Sir,

Elementary Education - District Board - clerikal establishment - Strengthening of - Requested.
This office Ref.E1/8917/46dated 4-3-47.

P4.54

I request that Government may be pleased to issue favourable orders in the request made in my above reference at an early date.

Allen
29/4/47

For Special Officer

DIRECTOR OF PUBLIC INSTRUCTION
Rc 11503 B1/46
2 MAY 1947
MADRAS

29.4

03

ASST. SECRETARY TO GOVERNMENT
7 -MAY 1947
EDUCATION AND PUBLIC HEALTH DEPT.

Office of the
Director of Public Instruction,
Madras.

Endorsement RC.No.11503-B.1/46 dated 6th May 1947.

***

Submitted in continuation of my RC.No.11503-B.1/46 dated the 21st March 1947.

38751

R. Narasimha

for Director of Public Instruction.

To

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

KAN.6/5

6/5

E & P.H Dept

The letters referred to by the Special Officer of Board, Malabar & ~~D.P.I~~ the D.P.I are filed with G.O. 647 Edn 1.4.47 ~~which~~ which has been submitted in connection with another reference. This may lie over for the return of the G.O. till 15.5.47

9/5

18691

23

(15)

F. 32 (a).

Local Adminstration Department

Received ASST. SECRETARY TO GOVERNMENT 22 APR 1947 EDUCATION AND PUBLIC HEALTH DEPT. Registered 30575

From (Name) H.S. Paul Esq. B.A.,

Designation Special Officer,
District Board,

Station Cuddapah.

To

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

Enclosures :

No.R.C. 1708.D.3.47. dated 15th April 1947.

Sir,

Sub:- Education -Elementary - Ministerial Establishment - District Board Cuddapah Appointment of an Accountant to Elementary Education section - orders - REQUESTED:-

Ref:- This office Ref.No. 1708.D.3.47 dated 3-2-47 and reminder letters dated 18-3-47 and 28.3.47.

......

The favour of an early reply in the matter is requested.

N. Mangapathi Naidu
18-4-47
Personal Assistant,
To Special Officer.

F.A. 16/4

P.T.O

Previous current No: 18691

Ed.P.H. Dept (B2)

The return of the original file, which has been sent to L.A. and Finance may be awaited.
This may lie over till 16.5.47.

LPG
23.4.47.

24.4.47

25/4/47

Rc.No. 1708-D3/47

Office of the Cuddapah District Board,
dated 30th April 1947.

From
H. S. Paul, Esq., B.A.,
Special Officer,
District Board,
Cuddapa.

To
The Secretary to Government,
Education And Public Health Dept.,
Government Of Madras,
MADRAS.

9 - MAY

Sir,

Sub:- Education-Elementary-Establishment-District Board, Cuddapah. Appointment of an Accountant to Elementary Education Section-Orders-requested.

39315

.....

Ref:- This Office Ref.No. 1708-D3/47 dated 3-2-47 and reminder letters dated 18-3-47, 28-3-47, and 15-4-47.

.....

The favour of an early reply in the matter is requested.

7-5-47
Personal Assistant to
Special Officer.

A.S.C.2.5. GM 3/5.

8 R.C.No.7656-C.7/47

Anantapur District Board,

Dated 12-4-47.

A.SIIB2

(17)

From

R. Galletti Esq., O.B.E., I.C.S.,
Special Officer, District Board,
Anantapur.

To

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

ASSISTANT SECRETARY TO GOVERNMENT
30590
19 APR 1947
EDUCATION AND PUBLIC HEALTH DEPARTMENT

Sir,

Sub:--Establishment - Elementary Education Section - Anantapur District Board Office - appointment of additional section head - Sanction - Requested.

The Sanctioned strength of the Elementary Education Section of the Anantapur District Board Office is one Superintendent, ten Clerks and one Attender. In addition one Upper Division Clerk, One Lower Division Clerk(Typist) and one Attender are employed temporarily upto 30-9-47 for the work connected with the scheme of compulsory elementary Education. Though, as suggested by the Inspector of Local Boards and Municipal Councils, Madras in his reference D.Dis.No.807-B.2/45 dated 31-12-45, the Elementary Education Section of this District Board Office has been divided into two branches viz., the Accounts branch and the Correspondence Branch, there is only one section head for the whole section viz., the Superintendent.

2. It may be stated that the Inspector of Municipal Council and Local Boards has recognised the need for the appointment of a section head for five clerks in the general correspondence section of the District Board Offices. With the constitution of two --- distinct branches in the Elementary Education Section, the ---- Inspector of Local Boards appears to have presupposed the creation of the post of another section head, presumably an Accountant. In fact, there appears to be a real need for the creation of such a post as the pay bills of Elementary School Teachers will have to be passed and cheques issued by the 15th of the succeeding month. The delays in the Elementary Education Section can be minimised

8

and efficiency maintained if the Accounts branch is exclusively placed under an Accountant on a scale of pay Rs.75-5/2-100 and the Correspondence Branch is entrusted to the Superintendent. If however the creation of the post of the Accountant independently is not considered feasible at least the post of the Upper Division Clerk sanctioned temporarily upto 30-9-47 for the work connected with the scheme of compulsory Elementary Education may be --- converted into that of the post of the Accountant.

3. The favour of early orders is solicited.

R Gallori 15/4 2/1

M.A.15.4.Exd. KBM

SPECIAL OFFICER.

Copy to the Director of Public Instruction, Madras for favour of information.

E & P. H. Dept.

~~The D.P.I has stated in another connection that he will submit proposals for appointing additional superintendents in the Ele Edn sections of the Dist Bds.~~

The question of ~~appointing~~ permitting the appointment of an accountant for the Ele Edn section is ~~also~~ under consideration in another file. This may lie over till ~~these~~ a decision on ~~these proposals~~ the file ~~are~~ is arrived at.

25/4

25.4.47

26/4/47

B2

24

F. 32 (a).

Local Administration Department

From (Name) V.V.Subramanian Esq.M.A. O.B.E.,I.C.S.

Designation Special Officer,

Station District Board, Salem.

Received .... Registered (18)

To

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

14 MAY 1947

Enclosures :

Roc No. E.9-11196-46 dated 12th May 1947.

Sir,

Establishment-Elementary Education Section Strengthening of staff-appointment of 2nd Superintendent-sanction-early orders-requested.

40627

p1 on 67 (8)

Ref: Government order M.S.648 Edn-dated 1/4/47.

I request early orders.

IA. 12/5

13.5

For Special Officer.

13.5.47

(19) 31 E&PH Dept (B2)

Memo No 40677 B2-1 Edn. d. 19.5.47.

Estt - Dt Boards - Elementary edn. Sections - appointment of a Second Supdt.

From the Spl Officer Dt Bd, Salem Roc No E9-11196-46 d 12.5.47.

The attention of the D.P.I is invited to para 3 of his letter, Rc No 11503 B1/46 d 1.3.47 and he is requested to say when the proposals for the appointment of a Second Superintendent in the Ele. Edn. Sections of the Dt Board offices promised in his letter will be submitted to Govt. ~~The Spl Officer, Dt Bd, Salem has reminded the Govt in the matter.~~

C. no 40677 B2/47
pTDF

p 3CF 9 (S)

To The D.P.I.

Desp
20/5

16.5.47 17.5.47 19-5-47

20

G.F. 32 (a).

Education Department

From (Name) Dr. S.R.U.Savoor, M.A., D.Sc., I.E.S.,
Designation Director of Public Instruction,
Station Madras.

Received ____ Registered ____

To
The Secretary to Government,
Education & Public Health Department

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

Enclosures: Rc. No. 11503- B1/ 46. dated 27-5-1947.

Sir,

Sub:- Elementary Education - Local Boards - Elementary Education Sections in District Board Offices - Appointment of a Second Superintendent.

Ref:- Government Memo. No.40677-B2/1-Edn.dated 19-5-1947.

I have the honour to state that the proposals regarding the appointment of a second superintendent or Accountant in the Elementary Education Section of all District Boards except the Nilgiris were submitted with my endorsement Rc.No.11503-B1/46, dated 1-3-1947

Copy at p. 34 infra

p. 6 infra

A copy of my endorsement referred to above is herewith submitted for reference. The appointment of the Accountant referred to therein actually refers to the appointment of a 2nd Superintendent in the Elementary Education Section of the District Board Offices.

R. Narasimhan
for Director of Public Instruction.

P.T.O.

25281

Separate file is initiated

This may be added to the main file. The orders which will be issued there will cover Salem also.

31.5.47

2875

34.

-2-

Copy of Director's Rc.No.11503-B1/46, dated 1-3-1947 to Secretary to Government.

****

Sub:- Elementary Education - District Boards - Estahlishment - Elementary Education Section.

Ref:- Letter from the Special Officer, District Board, West Godavari Rc.No.C.12.7553/46, dated 24-1-1947.

ii) Letter from the Special Officer, District Board, Cuddapah No.1708 D3/47 d/3-2-47.

iii) Letter from the Special Officer, District Board, South Kanara No.20092/A.3/46, dated 10-2-1947.

****

Submitted.

2) The question raised regarding the necessity for an Accountant is applicable to all the District Boards except Nilgiris. The bulk of the work in the Elementary Education Section is in regard to payment of salaries of teachers, maintenance of Provident Fund Accounts, advances from the Provident Fund , leave account etc. which involves very heavy work. Most of the District Boards have got a large number of schools with a proportionately large number of teachers. The Boards really require an accountant in the Superintendent's scale to be in charge of the Accounts section. Unlike other Government Offices, one Superintendent is put in charge of a number of clerks which cannot naturally lead to efficiency of office work. In the Malabar District there are 17 clerks under one Superintendent. It seems therefore reasonable that there should be more Superintendents in each District Board but as District Board Educational Officers are now appointed in every District Board, they can be in charge of the general administration. The proposed Accountant can see to the Accounts side of the work and the Superintendent can attend to the rest of the work. It is therefore recommended that one post of an Upper Division clerk can be converted into that of an Accountant. The extra cost on account of this conversion will not be very great.

R. Narasimhan

for Director of Public Instruction.

Eddy.28/5.

S.P.
28/5

B✓ 35

(21)

C.F. 32 (a).

Local Administration Department	Received .... Registered ....
rom (Name) H.S.Paul Esq. B.A.,	To
Designation Special Officer, District Board,	The Secretary to Government Education & Public Health Dept Govt. of Madras,
Station Cuddapah.	MADRAS.

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

Enclosures :-

Rc.No. 1708.D3. 47 dated 20th May 1947.

Sir,

Sub:- EDUCATION - Ely.Education - District Board Cuddapah - Appointment of an Accountant to Elementary Education Section - Orders - Requested.

Ref:- This office Ref.No.1708.D3.47 dated 3-2-47 and reminder letters dated 18.3.47, 28.3.47 15-4-47 and 30-4-47.

46973

I invite the kind attention of the Government to this office reference cited above and reminders thereon and solicit the favour of early orders.

31-5-47

Personal Asst. to Special Officer,
District Board, Cuddapah.

SAH/31/5

31.5.47

P.T.O

Ed&P.H. Dept [B2]

The return of the main file from circulation may be awaited. This may lie over

LPG
7/6.

Rc. No. C7-7656/47.

Anantapur District Board,
Dated 31-5-47.

(23)

From

R. Galletti, Esq., O.B.E., I.C.S.,
Special Officer, District Board,
Anantapur.

To

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

46266

ASST. SECRETARY TO GOVERNMENT
4 JUN
EDUCATION AND PUBLIC HEALTH

Sir,

Sub: Establishment - Elementary Education Anantapur District Board Office - Appointment of additional section head - sanction - requested.

I invite a reference to this office letter Rc. No. C7--7656/47 dated 12-4-47 and request the favour of early orders.

2. As the District Board has approved the proposal to extend the scheme of compulsory elementary education to 21 centres during 1947-48, early orders are requested so that the additional work involved ~~might~~ may be carried on efficiently.

R Galletti
1/6

Special Officer.

K;K.C.31-5. Exd:

Ed&P.H. Dept [B2]

The return of the main file from circulation may be awaited. ~~This may lie over.~~

LPG
5/6.

5/6/47

11/6/47

LOCAL ADMINISTRATION DEPARTMENT.

From
J. Sivanandam Esq., B.A.,
Special Officer, Dt. Board,
North Arcot, Vellore.

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

3 JUN 1947

Roc.No. 11698-C12-45 dated 28th May 1947.

46598

Sir,

Sub: EDUCATION--ELEMENTARY--NORTH ARCOT DISTRICT BOARD--ESTABLISHMENT--STRENGTHENING THE STAFF--APPOINTMENT OF THE 2ND SUPERINTENDENT--ADDITIONAL STAFF--SANCTION--REQUESTED.

Ref: G.O. No: 1872, Education and Public Health dated 13.12.1944.
G.O. No. 1227, do 13. 8.1945.
G.O. No. 1936, do 9.10.1946.
G.O. No. 647, do 1. 4.1947 and
this office letter Roc.C12-1373-47 dated 19.3.1947 and 3.5.1947.

...OooOooO...

In continuation of this office reference cited above I wish to represent the following facts for your favourable consideration and early orders thereon.

2. The staff in the Elementary Education Section now consists of one District Board Educational Officer, 12 clerks and 1 attender, fixed according to the scale of Establishment in G.O.No. 1936, Education, dated 9.10.1946 and it is a to increase at the rate of one clerk for every 150 teachers and one more clerk where a total number of teachers exceeds a multiple of 150 and in case the excess is not less than 110.

3. The Inspector of Local Boards, Madras, has suggested in his letter D.Dis. 809-43 B2 dated 30.12.1945 that the section may be divided into 2 sections viz., Accounts Branch and Correspondence Branch.

4. Generally in the Elementary Education Section the work has been on steady increase in leaps and bounds due to the sanction of periodical increments to teachers, grant of leave on average pay which has induced all most all the teachers to apply for leave and swelled the work of the clerk in working out the leave accounts of the teacher and maintenance of establishment and audit registers transferred from the audit department (ii) again after the introduction of compulsory education in the District it is an admitted fact that the work has to be proceeded with clock-like regularity as there were applications for the opening of new centres and for opening additional schools in certain villages to meet the demands of school going age children and the opening of higher standards. The normal staff could not cope with the work and have a critical check with promptitude and accurancy it requires without detriment to the normal ~~work~~ standard of efficiency in this branch of work. (iii) After the appointment of the District Board Educational Officer, he has a large volume of out-door work on behalf of the president, besides the routine inspection made by the Inspecting Officers. As the need for compulsory education in the villages is keenly felt, it has led to the increase in the opening of more centres which are now 37 in number and there is also a demand for the opening of Higher Standards in certain schools on account of the growing number of school age children (iv) though the supply of mid-day meals was stopped from 1.4.1947 yet some work pertaining to its winding up still remains.

5. The only Superintendent of the Elementary Education Section has to scrutinise and pass bills and papers and exercise general supervision of the section consisting of 12 clerks for the present. The difficulty has all the more become great on account of raw and inexperienced clerks who have been recruited at the time of strengthening of the staff. They require much attention at the hands of the Superintendent as the District Board Educational Officer can hardly find time to scrutinise the technique of work of each clerk in a section of 12 clerks closely and systematically. Further as per instructions of the Inspector, the Elementary Education Section has to be divided into 2 sections, Accounts and Correspondence. So one Superintendent for the Accounts Branch and one Superintendent for the Correspondence Branch under the District Board Educational Officer are absolutely necessary to secure efficiency and promptness of work. Hence it is requested that the post of one more Superintendent may be sanctioned to the Elementary Education Section.

(P.T.O)

8P.C.22

6. When the above schemes of compulsory elementary education and midday meals were introduced and the Government were requested to sanction additional staff, the Government sanctioned the post of one Upper Division Clerk only upto 31.3.1947 in their G.O. No. 32085-47 dated 27.10.1945 Education for the work connected with the midday meals failing to include the words "Compulsory Education" and when the scheme of midday meals was discontinued with effect from 1.4.1947 the post of one Upper Division Clerk was also discontinued.

But/the work in connection with all the scheme of compulsory elementary education still continues and increases year after year due to the extension of the scheme.

7. Realising this, the Government have however accorded sanction in their G.O.Ms.No.647, Education, dated 1.4.1947 for the continuance of the Special Clerical Staff already sanctioned for the District Board Offices in connection with the scheme of Compulsory Elementary Education till 31.9.1947 for all the District Boards not including the words "Midday meals."

But there is no such staff already sanctioned to this District Board Office exclusively for the scheme of Compulsory Education in order to continue it.

8. In many other District Boards like Salem, Malabar, Anantapur and Chittoor additional temporary staff of 1 Upper Division Clerk, 1 Lower Division Clerk and 1 attender has been sanctioned for the preliminary work connected with the schemes which increases year after year.

9. Therefore, in order to clear the arrears accrued in the normal work owing to shortage of staff and toenforce the schemes satisfactory, in such a large district with about 2,000 teachers scattered in 11 taluks, it is requested that the posts of one upper division clerk, 1 lower division clerk and one attender may be sanctioned as in the case of other district boards for a period of at least one year since this district did not have the benefit of this staff so far.

31-5-47
For Special Officer.

m.s.30/5.

T.P.
30/5

Edn. P. H. Dept. [B2]

The return of the main file from circulation may be awaited. This may lie over.

LPG
5/6.

R.C.No. D.3. 1708.47.

B ✓

(24)

Office of the District Board,
Cuddapah. Dated. 20-6-47.

From
Sri. A. Kameswararao Naidu B.A.,
Special Officer, (In-charge)
District Board, Cuddapah.

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

52905

20 JUN 1947

Sir,

Sub:- Elementary - Establishment - District Board Cuddapah Appointment of an Accountant to Elementary Education Section - Orderes - Requested.

Ref:- This office Ref.No. 1708.D3.47 dated 3-2-47 and reminders letters dated 18-3-47, 28-3-47 15-4-47 and 30-4-47 and 20-5-47.

- - - -

I invite the kind attention of the Government to this Office reference cited above, and solicit the favour of early orders.

N. Mangapathi Naidu 25-6-47
Personal Assistant to
Special Officer.

F.A. 23/6.

23/6

C.F. 32.

B ✓

Local Administration Department

From (Name) Sri C.Amritaganesan B.A

Designation Special Officer

Station District Board

Chittoor

Received Registered

To

The Secretary to
~~the~~ Government of Madras
Edn. & Public Health Department
Fort. St. George, Madras 10.

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

Enclosures:

Roc. No. Cl- 2042/47 dated 19-6-1947

51934

Sir,

Sub;- Establishment-Education- Section-Chittoor District Board-Appointment of an Accountant to the Elementary Education Section-Orders Solicited.

Ref;- This office letter Roc. Cl- 2042/47 dated 26-4-47 through the Director of Public Instruction Madras.

I beg to invite attention to my letter noted above and to enquire when the orders of the Government on the subject may be expected.

C Amritaganesan
Special Officer, 20.6.47

vsk.20/6.

P.T.O

E&P.H. Dept [B2

The main file ~~is in circulation~~ has been allowed to lie on

This may lie over.

LPC
28/6.

B2

(26)

Ref.E.1-8917/46.

Malabar District Board Office,
Calicut, dated 18th July 1947.

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

From

E. W. Bouchier Esq., O.B.E., I.C.S.,
Special Officer.

To

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

59525

Sir,

Elementary - Education - District Boards - clerical establishment - strengthening of - Requested.
This Office References E.1-8917/46, dated 26-6-46 and 4-5-1947.

Orders sanctioning at least an additional Superintendent may kindly be issued at an early date.

9/2-7

21.7.47

For Special Officer.

27

G.F. 32.

LOCAL ADMINISTRATION Department

From (Name) Sri C. Amritaganesan.B.A.,
Designation Special Officer,
Station District Board, Chittoor.

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

Received .... Registered ....

To

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

Enclosures :

Roc. No. C1-2042/47. dated 18th July 1947.

Sir,

Sub: ESTABLISHMENT--Elementary--Education, Chittoor District Board--Appointment of an Accountant--Early orders--Requested.

60622

Ref: This office letter No. C1-2042/47 dated 26-4-47 through the Director of Public Instruction, Madras and reminder letter thereon dated 19-6-47

I beg to invite attention to my letters noted above and request that very early orders may be issued regarding the appointment of an Accountant to the Elementary Education section of this District Board in as much as the revision of scales recently sanctioned to the Elementary school masters from 1-1-47 has to be given effect to forthwith.

~~I REQUEST~~

C Amritaganesan
24747

Special Officer.

k.r. 19-7.

21.7.

Copy to the Director of Public Instruction, Madras.

Ed.P.H. Dept [32]

The main file has been allowed to lie over. This may lie over.

24/7/47

49 . 132

(28)

R.C.No. D3. 1708-47 Office of the District Board,
Cuddapah. Dated. 31-7-47.

From
R.S. Malayappan Esq.B.A.,
Special Officer, District Board, Cuddapah.

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

ASST. SECRETARY TO GOVERNMENT
5 AUG 1947
EDUCATION AND PUBLIC HEALTH DEPT.

63149

Sir,

Sub:-Education - Elementary - Establishment - District Board Cuddapah - Appointment of an Accountant to Elementary Education Section Orders - Requested.

Ref:-This office Ref.No. D.3. 1708/47 dated 3-2-47 and reminder letters dated 18-3-47, 28-3-47, 15-4-47 30-4-47, 20-5-47 and 20-6-47.

- - -

I invite the kind attention of the Government to this Office references cited above and solicit the favour of early orders.

N. Mangapathi Naidu 1.8.47
Personal Assistant to
Special Officer.

F.A. 1/8. 1/8

51

(29)

.F. 32.

cal Administration Department

From (Name) Khan Sahib G.Abdul Sattar
Sahib Bahadur B.A.,
Designation Special officer,
Station District Board, Salem.

Received Registered

To

The Secretary to Government,
Education Department,
MADRAS.

ASST. SECRETARY TO GOVERNMENT
5 AUG 1947
EDUCATION AND PUBLIC HEALTH DEPT.

Enclosures:

Roc. No. E9-11196-46 dated 2nd August 1947.

Sir,

Establishment-Education Section-Strengthening of staff appointment of 2nd Superintendent and staff-sanction requested.
Ref; This office letter Roc.No.E9-11196-46 dated 20-6-47.

63147

I request early orders.

4/8
For Special Officer,
District Board, SALEM.

Rk.4/8
4.8

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

B2

C.F. 32 (a).

Local Administration Department

Received .... Registered ....

From (Name) Khan Sahib G.Abdul Sattar
Sahib Bahadur B.A.
Designation Special officer,
District Board, Salem.
Station

To

The Secretary to Government,
Education Department,
Madras.

Enclosures :

No. Roc.E9-11196-46 dated 2nd September 1947

70474

Sir,

Establishment-Education -Section-Strengthening of staff-appointment of 2nd Superintendent and staff-sanction requested.

Ref; Government Memorandum Ms.No.648-Edn dt. 1-4-47
and this office letters Roc.No.E9-11196-46 dated 28-1-1947 and 26-6-47.

The Government promised to sanction the additional staff required for the revision of the scales of pay of teachers as early as 1-4-1947. Even though it is more than 2 months since the revised scales to Elementary school teachers have been sanctioned, the staff has yet to be sanctioned. The revision of the scales of pay have to be given effect to without any further delay as the Elementary school staff are frequently representing to the District Board to give effect to it immediately.

2. In this connection I have to state that the post of the District Board Educational Officer is also vacant and there is only one

Superintendent for a section of 22 clerks. The post of two Superintendents requested in this office letter Roc.No.E9-11296-46 dated 20-6-47, may be sanctioned at an early date. This matter is pending sanction from January 1947. The work is getting into arrears day by day and unless immediate relief is given, the quality of work of the existing staff will still go down. I earnestly request immediate orders in the matter.

For Special Officer,
District Board, Salem

Rk.3/9
ac/3.9

Edn & P. H. Dept

G.O. 648/Edn d/16.4.47 required for the disposal of this current is put up in another file which is in circulation. This may lie over till 30.9.47 or till the G.O. becomes available whichever is earlier.

Vn/13-9-47

Cg/12.9 ag/12.9.47

082

(31)

C.F. 32 (a).

........................Department	Received......................Registered......................
From (Name) J.C.Griffiths Esq.I.C.S	To
Designation Special Officer, Malabar District Board,	The Secretary to Government, Education and Public health Department, MADRAS. ✓
Station Calicut.	

Enclosures: Ref.No.E.1.8917/46 dated 12--11--1947.

17 NOV 1947
SECRETARY TO GOVERNMENT
EDUCATION AND PUBLIC HEALTH DEPT.

Sir,

Elementary--Education--District Boards--Clerical establishment--Strengthening of--Requested.

This Office Ref.E.1.8917/46 dated 4-3-47.

Since this is a very long pending question, Government may be pleased to issue early orders in the matter.

90700

For Special Officer. 14.XI

PVG/13.11.

Ell/13.XI

Accts File

File sent to Fin Dept for the G.O. to press

C.W: 12691/47

(32)

161/128 Pub

E.P.H.Deptt.

Elementary Education Fund - District Boards - Elementary Education section - Accountant - Appointment - O R D E R S P A S S E D.

******

Read also Letter

~~Ref.~~ from the D.P.I. No. 11503 B1/46 dated 1-3-1947.

...

G.O. No. 2434 Edn. dated 12.11.47

Press

(1½)

p 13 CF

54/13/11

~~proof read~~

Main file sent to Finance

proofread & sent to press for final copies.

According to the instructions issued by the Inspector of Municipal Councils and Local Boards, the elementary education section of offices of District Boards should be divided into three branches -

(1) Administrative Branch,

(2) Correspondence Branch, and

(3) Accounts Branch.

The District Board Educational Officer should primarily be in charge of the administrative branch and should exercise general super~~per~~vision and control over the other two branches. The Superintendent of the elementary education section employed under G.O. 1872 Edn., dated 13-12-44, should attend to the work in the correspondence branch.

As regards the Account~~ants~~ branch the following orders are passed:-

2

(i) In the case of District Boards where the no. of clerks in the elementary education section is not less than 12 according to the authorised scale an Accountant ~~should~~ in the scale of pay for Superintendents should be employed for the accounts branch, provided a post of upper division clerk is held in abeyance.

p2 NF

-2-

(ii) In the case of Dt.Boards where the no. of clerks in the Elementary Education Section is less than 12 according to the authorised scale the post of Superintendent should be converted into that of an Accountant. In such cases the Dt.Bd. Educational Officer shall be in charge of the Administrative ~~section~~ Branch as well as the correspondence ~~section~~ branch.

RJ
10/11/47

10/11/47

To
The S.Os. of all Dt.Boards except the Nilgiris.
The D.P.I.
" Exmr.of Local Fund Accts.
" Inspector of Ml. Cls. & Local Boards.
~~4 scs.~~

Depd.

33

Sub: From the D.P.I. No. 11503 B1/46. dated 1-3-1947.

....

Ref: District Board Offices--Elementary Education Section-Clerical staff.

*****

G.O.s No. 1353 Edn 24-9-42 ①
No. 872 Edn 13-12-44 ① &
No. 1936 Edn 9-10-46 ②

Under the existing orders District Boards can employ the following staff in the Elementary Education section:-

(1) A District Board Educational Officer.

(2) A superintendent where the number of clerks is more than 6 and there is no post of U.D. clerk.

(3) U.D. clerks in other cases.

(4) L.D. clerks at the rate of ~~which~~ one clerk for 150 teachers.

The new revised scales of pay for an Accountant and a Superintendent is Rs. 90-3-120, for a U.D. clerk Rs. 70-3-85-100 and for a L.D.clerk Rs. 45-2-85.

2. The Inspector of Municipal Councils and Local Boards has issued general instructions about the distribution of work in the offices of District Boards. According to him there should be three branches in the Elementary Education section:-Viz., (1) Administrative (2) Correspondence and (3) Accounts. The Elementary Education section in certain District Board offices is now supervised as indicated below:-

NAME OF DISTRICT BOARD.	METHOD OF SUPERVISION.		ACCOUNTS.
	Administrative Branch	Correspondence Branch	Branch
(1) West Godavari.	Dist.Bd.Edn.Officer.	Superintendent	Dt.Bd.Edn Officer or the Supdt.
(2) Cuddapah.	Dt.Bd.Edn.Officer.	Supdt.	Dt.Bd.Edn. Officer & Supdt.
(3) South Kanara.	Dt.Bd.Edn.Officer.	Supdt.	Supdt.

From the statement above it will be seen that the accounts Branch is not supervised adequately.

3. The D.P.I. suggests that ~~the~~ a post of ~~an~~ Accountant may be created in the place of one U.D. clerk and the Accountant may be placed in charge of the Accounts Branch of Elementary Education section. It is well known that objections raised in audit have not been answered properly and promptly. This is mainly due to the fact that there is no qualified person in charge of ~~the~~ accounts. The Government are spending large sums of money on elementary education through District Boards

and it is necessary to ensure that the amounts are properly accounted for. Any small additional expenditure resulting from the conversion of the post of U.D. clerk into that of an Accountant should not be grudged.

4. A District Board can employ an U.D. Clerk if there are five lower division clerks and a Superintendent where there are more than six clerks and no U.D. Clerk. There can be two U.D. Clerks only in such of the District Board Offices ~~which~~ as are eligible to employ 12 Clerks; in which case the District Board can have 10 L.D. clerks and two U.D. Clerks. In such cases an Accountant~~ant~~ and a Superintendent may be allowed in the place of the two U.D. posts. The number of such District Boards will be 15 and the extra cost ~~The~~ involved will be about Rs 4000 a year for all the Bds. District Boards which can employ less than 12 clerks can have only one U.D. clerk's post and an Accountant may be allowed in the place of the U.D. post. There will be no Superintendent for these Dt Bds ~~Offices~~ and the D.B.E.O. will have to be in charge of both the Administrative and the Correspondence Branches. The number of such D.Bds will be nine and no extra cost will be involved as the post of Supdt is only designated as Accountant on the same scale of pay.

5 Under the proposal in para 4 above there will be an Accountant for the Elementary Education section of each District Board office, and a Superintendent can be employed in addition in the case of fifteen District Boards.

6. The file may be sent to LA and Finance Dept. for remarks.

28.3.47

28/3/47 S

LA
Finance

Exp A No. 18691-B2/47-1
31/3/47

21346

20954 E.A

L.A Dept

The proposals of E & PH above may be accepted

1.4.47 S

2.4.47
Fin.

2/4/47

LA No 11722-47-19
2-4-47

Exp

3

Finance (Exp.A) Department.

(Please see the notes on pp 1-2 above) (34)

The proposals of E & P.H. in para 4 on p.2 above involve an extra cost of Rs.4,000 per annum.

2. The cost will ordinarily be met by the District Boards from the Elementary Education Fund. But the E.E.Funds of most of the district boards are working at a deficit on account of the grant of dearness allowance to teachers and the Government are sanctioning subsidies to the district boards to the extent necessary to cover the deficits. The proposals will therefore ultimately result in increasing the deficit and consequently, the subsidy payable from Provincial funds.

This department may therefore advise that the proposals may be deferred until the normal financial position of each of the District Board improves and that an upper division clerk who has sufficient experience in accounts work may be placed in charge of the Accounts section and asked to supervise the work of the lower division clerks, which will be mostly of a routine nature.

3. If the E & P.H. dept wish to press the proposal, they may be requested to place the matter before the Finance Committee and treat it as a 'New Service' as the additional subsidy involved is not likely to be less than Rs.2,500/- p.a.

31742
2 APR 1947
EDUCATION AND PUBLIC HEALTH DEPT.

24.4.47

24.4.47

23.4.47.

24.4.47

24.4.47

Fin memo 20954 Exp A1
24-4-47.

E.P.H. Exp A

E & P.H. Dept [B2]

The proposal in this file is to allow the conversion of the post of an upper division clerk into that of an Accountant, in the case of 15. Dist Bds. (In the case of other# dist Bds, the post of the Supt will be designated® as ~~an~~ Accountant). The conversion will entail an additional expenditure of Rs 250/- to each Dist Board. The Finance Dept suggest that the proposal should be deferred, or in the alternative ~~to~~ also be placed before

Except the Nilgiris

® as these Boards cannot employ a Supt and an Accountant

4

the Finance Committee.

2. Submitted that the extra expenditure ~~is~~ involved is negligible compared with the expenditure ⊗ which Dist Bds now incur on Ele. Edn. (In lakhs) Further to ensure ~~that~~ the amount spent by the Dist Board is properly utilised, an Accountant is really neccessary. In the circumstances the proposals in this file may be pressed. // The Finance Dept suggest that the proposal should be placed before the Finance Committee, in as much as the Govt may ~~have to~~ sanction a subsidy towards the extra expediture involved and that the subsidy ~~so~~ payable may be in excess of Rs 2,500/-. Of the 15 Dist Bds, involved in the proposal, 9 ⊗ dist boards are not given any subsidy for dearness allowance and it will not be difficult ~~to~~ for these Dist Bds to meet this small amount of Rs ~~2,500~~ 250/- from ~~[illegible]~~ the Elementary Education Fund. The extra cost involved in the case of the remaing 6 dist boards will be ~~at the most~~ utmost Rs 1,500/-. It does not appear that the proposal need be placed before the Finance Committee. For orders whether the proposal in this file may be sanctioned.

⊗ The average for a D. Bd. will be about 7 lakhs.

⊗ South Arcot
Coimbatore
E. Godavari
Guntur
Nellore
Madura
Salem
Tanjore
Vizagapatam

X

M

3. The file may be submitted to HM (Edn), HM (L.A) and HM (Fin) for orders. Finance may again see the file with reference to 'M' above.

28.4.47 — 29.4.47 — 8-5-47 — 10/5/47

28785 Exp. A.

ASST. SECRETARY TO GOVERNMENT
10 MAY 1947
FINANCE DEPARTMENT

E & P.H. U.O. no. 18691 B2/47-2
12.5.47

5

Finance (Exp.A) Department.

Please see the previous Finance notes on p.4 above and the notes following.

This Department advi~~s~~ed against the proposal~~xx~~ for the reasons stated at A on page 3 above and ~~not~~ed that if E & P.H. pressed their proposal it should be placed before the Standing Finance Committee as the estimated cost exceeded Rs.2,500 per annum recurring and entailed a ~~NEW~~ New Service. E & P.H. originally estimated the cost at ⊗ Rs.4,000 per annum. Now they point out that excluding the District Boards which are not given a subsidy towards dearness allowance, the extra cost involved in the case of 6 district boards alone would come to Rs.1,500/- per annum. ~~and~~ Accordingly they propose to take orders in circulation to H.M.(Edn.), H.M.(L.A.) and H.M.(Fin.) without placing it before the Fin. Committee. ~~There is no objection in Finance.~~ Submitted that this dept. need not object.

⊗ Not for Govt but for D. Board

para 3 on p. 2 above

D.R.
16.5.47

16.5.47

The proposal is accepted in Finance on the distinct understanding that the 9 dist. boards mentioned at 'x' on page 4 above are not to be given any subsidy on account of the extra expenditure involved in this case.

17.5.47

E & P.H.

This will be borne in mind

ASST. SECRETARY TO GOVERNMENT
20 MAY 1947
EDUCATION AND PUBLIC HEALTH DEPT.

42980

Fin. U.O. no. 28785 Exp A1
17-5-47.

E & P.H. Dept [B2]

At present all the dist boards, except the Nilgiris employ ~~a~~ District board Educational Officers. Each dist ~~bord~~ board can in addition employ a Superintendent for the elementary education section if there are more than 6 clerks in the ~~elementary edn~~ section, keeping the post of an U.D. clerk in abeyance. The D.P.I. now suggest that an Accountant ⊙ ~~can~~ may also be employed in cases of dist Bds, which can ~~employ~~ have 2 U.D. clerks, in the elementary education section ~~on the scale of pay of the Supdt~~ holding the post of ~~the~~ 2nd U.D. clerk also in abeyence. There are about 15. dist boards which can employ ~~an~~ a Supdt. and an Accountant in the elementary education section besides the D.B.E.O. (In the case of the remaining 8 dist ~~board~~ boards there

⊙ on the scale of pay of Supdt. (Rs 90-3-120)

P.T.O.

6

~~would~~ will only (be an Accountant⊗ in the ele education section besides the D.B.E.O)

⊗ but no Supdt.

2. The extra cost on account of this proposal will be Rs 4,000/- ~~[illegible]~~ for the 15 dt. Boards. In the case of ~~the remaining~~ nine ~~nine~~ dist boards the cost can be met from the Elementary Education Fund of the ~~dist~~ boards. For the remaing 6 dist boards the Govt may have to pay a subsidy if there is not sufficient surplus in the Ele. Edn Account of these ~~dist~~ boards.

3. The file may be circulated to HM (Edn), HM(LA.) and HM. (Finance) for orders whether the post of an Accountant may ~~be~~ created in the place of a 2nd U.D. clerk in the case of the 15⊗ dist boards referred to in para 1 above. Finance have agreed to the proposal.

⊗ (1) N. Arcot
(2) S. Arcot
(3) Chingleput
(4) Coimbatore
(5) E. Godavari
(6) W. "
(7) Guntur
(8) Kistna
(9) S. Kanara
(10) Madura
(11) Malabar
(12) Salem
(13) Tanjore
(14) Trichinopoly
(15) Vizagapatam

21.5.47 21.5.47

22/5/47

S 26/5/47

HM (Edn.)
HM (L.A.)
HM (Fin.)

TSA 30-5-47

28/5

I see that practically all the Dt. Bds are financially very weak and are not able to cope with the ~~present~~ expenditure on the present establishment with their increased demands. I would like to know the exact financial position of the Bds before sanctioning any new appointments.

3/6

D.P. I may advise the boards on the necessity of Accountants and leave the rest to the elected Boards.

We need not insist and take the burden on ourselves.

5/6

GOVERNMENT OF MADRAS
6 - JUN 1947
EDUCATION AND PUBLIC HEALTH DEPT.

7

36

18691 (32/47)

H.M (LA.) has asked for a statement on the financial position of the Ele Edn Fund of the Dist Bds. The statement has to be compiled from the figures in various budgets. Secy has ordered that the budget of Dist Bds, should be put up with drafts as quickly as possible. The ~~budgets~~ budgets are being submitted with drafts as ordered by the Secy. In the circumstances, the statement can be compiled ~~[illegible]~~ only ~~when~~ after orders ~~are~~ passed on the budgets are issued.

This may lie ovr. till 15.7.47.

24.6.47 28/6/47

H.M.(L.A.)'s note on p 6 ante.

A ~~The~~ statement indicating the receipts and charges of the Elementary Edn Fund Account of the Dist Boards is put up at (P). It will be seen from the statement that the E.E. Fund Account of 10 Dist ~~Bds~~ bds may close with a deficit at the end of 1947-48. The ~~difference~~ deficit is due to the fact, that dist boards have to ~~sanction~~ grant dearness allowance to teachers in their schools at Govt rates. The Govt have undertaken to sanction a subsidy towards the deficit ~~equal to~~ resulting from the expenditure on dearness allowance. ~~It~~ If credit is allowed for a subsidy for dearness allowance, the deficit in the E.E. Fund Account of most of the dist boards will disappear. (except in the case of Chingleput, Cuddapah and South Kanara where there will still be small deficit)

2. The charges as entered in the statement do not take into account the additional expenditure on account of the introduction of the revised scale of pay. The Govt have sanctioned.

an increase in the rate of education tax in the case of (each dist board, so as to ~~cover~~ provide funds for covering a portion of the extra cost on account of the introduction of the (revision of salaries for ~~of~~ teachers. The Spl. Officers of Dist boards have been asked to formulate proposals for meeting the remaining cost. (~~Cost of revision~~) On receipt of the replies further action will be taken. The file may be circulated

LPG
6/8/47

7.8.47

12/8/47 S

24/8/47

23/8

H.M. (Ed.) ✓

H.M. (L.A.)

H.M. (Fin.)

This is an urgent matter and must be faced immediately. The demand for education is there in every district. The Elementary Education Fund in every district is running at a loss. While it is up to us to examine further resources of taxation to meet this deficit in elementary education, for the present, I think, orders may be issued enhancing elementary education ~~taxes~~ cess in Municipalities and District Boards to a corresponding amount to meet the deficit and ~~bring out a little~~ to promote for the expansion of education in the coming year. | B

In the meantime, I shall be glad if H.M. (L.A.) will take the initiative in having new resources of taxation examined so that the matter may be put on a permanent basis. | A

TSA
26-8-47

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

SECRETARY TO GOVERNMENT
8 SEP ..47
LOCAL ADMINISTRATION DEPT.

Sec. LA
Please examine 'A' above and put up note.
30/8

P
3/9

Reference - H.M.(Edn)'s minute on page 8 above and H.M.(L.A.)'s orders thereon on the same page.

This file deals with the question whether the post of an Accountant may be created in the place of a 2nd upper division clerk in the case of the 15 dt. bds. mentioned in the margin of page 6 above. H.M.(L.A.) has considered that all the dt. bds. are financially very weak and unable to meet the cost of their present establishment and wished to know the financial position of the dt. bds. E & P.H. dept. have put up at (P) , a statement showing the receipts and charges of the "Elementary Edn. Account" only of the dt. bds. This statement reveals that 10 dt. bds. will have deficit closing balances at the end of 1947-48 and that the deficit balances are due to the increase in the expenditure on account of the grant of dearness allowance to teachers in board schools at Govt. rates. Govt. have undertaken to sanction subsidy towards the deficit resulting from the expenditure on the payment of dearness allowance. Orders directing the introduction of revised scales of pay to teachers involve additional expenditure to the dt. bds. and it is stated that Government have sanctioned increase in the rate of education cess in the case of each dt. bd. so as to provide funds for covering a portion of the extra cost. The Ely. Edn Fund of dt. bds. consists of mainly -

(i) Receipts from education cess,

(ii) Contribution from the General Funds of the Dt. Bds. and

(iii) Grants from the Govt.

The "General Fund Accounts" of the dt. bds. also ~~is~~ are not satisfactory and dt. bds. find it difficult to meet the growing expenditure on the services* maintained from that Account. The only method that could be adopted now for meeting the deficit in the Ely. Edn. fund is the increase of the rate of education cess. Education cess was intended to be a surcharge on land cess leviable by dt. bds. and in the Ely. Edn. Act, 1920, as it originally stood, the maximum rate of education cess was fixed as 25% of land cess i.e. it could be levied at 4½ pies only till recently (when the maximum rate of land cess was 18 pies) and at 6 pies only now (~~when the maximum~~

P 6 above

*Roads
Secondary Edn.
Public Health

now (when the maximum rate of land cess is 24 pies.) The provision for the limitation of the rate of education cess at 25% has since been deleted and dt. bds. are now levying education cess at rates ranging from 10 pies to 18 pies. Dt. Bds. are thus taxing to the utmost limit in order to provide for Ely. Education. H.M.(Edn) has considered that the demand for education is there in every dt. , that the Ely. Edn. Fund in every dt. is running at a loss and that it is upto Govt. to examine further sources of taxation to meet the deficit in ely. edn. H.M.(Edn.) has suggested that H.M. (L.A.) may take the initiative in having new sources of taxation so that the matter may be put on a permanent basis. As already stated at the bottom of page 9 above, Dt. Bds. are saddled with not only ely. edn. but also secondary education, public health and roads.

2. Section 37 of the M.E.E. Act before it was amended imposed an obligation on the Govt. to contribute to the Fund a sum "not less than" the proceeds of the education cess levied under section 34 and that contribution was to be in addition to and not in lieu of, the amount of recurring grants made to the local body in the years proceeding the introduction of the Act. This obligation on the part of Govt. has since been taken away and the Dt. Bds. are now getting grants equivalent to the proceeds of edn. cess upto the limits mentioned in the statement below, which range from 3 3/4 pies to 4½ pies only.

are

3. In the circumstances it appears that before thinking of fresh taxation by dt. bds. for expansion of ely. edn. in rural areas, it should be conceded that ely. edn. is one of the important items of nation building services and its growth should not be left to the financial capacity of the dt. bds. The first suggestion to improve the financial position of the Ely. Edn. fund Account of dt. bds. may therefore be that the provision for the payment by the Govt. of contribution to the fund equivalent to the proceeds of the Edn. cess (which should be in addition to and not in lieu of the grants now paid) should be restored.

M.
3/10

4. As regards sources of taxation by dt. bds. it may be stated that the land cess which is one of the main sources

38

sources of income to dt. bds. and which started with 6 in 1866, raised to 12 pies in 1871 and increased to 18 p later is now levied at 2 annas. The edn. cess which is supposed to be a surcharge on land cess is levied at rates ranging from 10 pies to 18 pies as already stated. It is understood that it has been proposed to raise the rate of Edn. cess as high as possible. Nothing more is possible under cess on land.

See below
3-x-47

para 4 on p13.

6. The Financial Relations Committee appointed in 1920 to examine the administrative and financial relations between the Govt. and Local bodies and to report thereon noted that the demand for a share of the excise revenue was an old one and recommended that local bodies should be empowered to levy a surcharge on excise revenue at a rate not exceeding one anna in the rupee of all items of abkari revenue and that until legislation for that purpose was made Govt. should make over to needy local bodies a sum not exceeding one anna in the rupee of abkari revenue. Now that the excise revenue is going down and will be reduced to nil when prohibition is introduced in all districts it is for consideration whether the question of giving a shar of sales tax to local bodies may not be taken up.

D Section

It has been decided in circulation that this should be deferred.
A
N2 RK
3.10.47.

7. The rates of entertainments tax have been incre and the proceeds thereof after deducting 10 p.c. towards collection etc charges are credited to dt. bds. as well Ml. Cls. and panchayat boards. This has not improved t finances of the Dt. Bds. to a great extent. It is for consideration whether the Provincial Govt. may not levy a tax on displayed advertisements and newspaper competi and make over the proceeds to the local bodies. The of levy of the tax as a Provincial tax has been taken separately by the Revenue Dept.

N.
3/10

S.K.
30.9.47.

Only about 15% of the population of India i literate. Now, when the Nation has achieved freedom of the most important and urgent items of improvement

~~postal~~ effected is the removal of illiteracy by the expansion of Ely. Edn. The problem has now been rendered very difficult owing to (1) high cost of living and consequent need to increase the salaries of teachers and (2) the reduction of Provl. revenues caused by Prohibition and the large expenditure necessary in connection with food supply which has necessarily to be given the highest priority. However as the imparting of Ely. Edn. is a service of national importance Govt. should find ways and means to finance it.

2. A suggestion that dt. bds. may be abolished is under the consideration of Govt. If dt. bds. are abolished, village Panchayats will be unable to manage the Ely. schools. If dt. bds. are abolished, the best thing to do, will be for ovt. to take over all board Ely. schools under their manage- nt. If this is done, it should not be difficult for Govt. finance the service from the increased revenue from sales

That is the idea at present.
31/10/47

P

3. Till dt. bds. are abolished, the following courses be adopted to balance the Ely. Edn. budgets of dt. bds.:-

1) To increase the contribution from the general funds of the boards to the extent possible (this course will be feasible only in a ~~few cases)~~ few cases and is already being adopted).

R

) To increase the rate of Edn. cess to the extent necessary to avoid a deficit, subject to a conventional maximum rate of say ~~three annas in~~ two annas six pies in the rupee of land revenue

Q

3 Where there is still a deficit, the deficit may be wiped off by grants from Govt. every year from the proceeds of the general sales tax, the rates of this tax being increased further if necessary.

L

bjection should ~~therefore~~ be taken to this course onthe ground that the amounts of grants will be large and that Provincial finances are unsatisfactory. As the service of imparting Ely. Edn. is one of National importance the expenditure on the service should be considered as a legitimate arge on Provl. revenues and Govt. should find funds for the rpose just as they find funds for any Govt. expenditure.

M

---

(39)

13

Dt. Bds. should be regarded only as agents of Govt. in running the important service of Ely. Edn. In this view, the grant of subsidies by Govt. to dt. bds. to meet deficits in the Ely. Edn. Fund will be quite appropriate. As Govt. have not given expanding and adequate sources of revenue to dt. bds., dt. bds. cannot be denied financial assistance by Govt. Attention is in this connection invited to the following minute dated 26-4-46 of the late Adviser to H.E. the Governor Sir Norman Strathie:

> "I fear we should have done more than we have done to give District Boards additional sources of revenue - a share in Excise Revenue or sales tax. The Ministry will have to take up that question."

The system of subsidy to the extent of deficit in the Ely. Edn. Fund will be better than the assignment of a share in the revenue from sales tax, collected in the local areas concerned because under the system of assignment of revenues, dt. bds. in richer areas will become richer and dt. bds. in poorer areas (where there is greater need to expand the service) will not get adequate funds. The inequalities will be accentuated. E & P.H. may be requested to give a rough estimate of Govt. subsidies (including subsidy towards D.A. to Ely. Edn. staff) which will be necessary to dt. bds. on the above basis in 1947-48 and in 1948-49 to wipe off deficits in the E. E. Fund.

X

R

4. As regards the improvement of the general funds of dt. bds. the M.L.B. Act, 1920 may be amended so as to empower Govt. to increase the rate of land cess to such extent as they may deem fit in the case of any dt. bd. above the existing maximum rate of two annas in the rupee, but subject to a maximum rate of four annas in the rupee.

5. There is some scope to develop~~e~~ the income of dt. bds. from weekly markets. At present there are 1299 local board markets in the Province. In some dts. there are only very few number of local board markets as shown in the following statement as compared with 150 in the Coimbatore dt. and

14

154 in the Salem Dt.

Name of Dist.	No. of Local Board markets
Nellore	13
Cuddapah	15
Kistna	17
Kurnool	18
Guntur	18
Anantapur	27

In Dts. where there are only a few markets, steps may be taken to open more markets by acquisition of lands. Dt. Bds. now derive an income of Rs 11 lakhs a year from markets. The income can be doubled if more markets are opened and if the rate~~s~~ of market~~s~~ fees are increased further.

There are now 460 private markets in the Presidency. Just as the motor bus services are being nationalised, legislation may be undertaken to provide that no person shall continue to keep open any private market after a specified future date. If this is done dt. bds. may either acquire the private markets at a reasonable price or acquire other lands in the locality for opening new public markets.

6. If the rates of entertainments tax are increased as proposed in a Bill and the net proceeds are made over to dt. bds., the finances of dt. bds. will improve to some extent, but not adequately. N1

~~7. The case may be sent to E & P.H. and Finance.~~

7 The suggestions in the Office note at M and N on pp 10-11 above may also be considered. The remarks of E&PH, Fin and Rev may be invited as before circulation.

R... Secy
3.10.47

3/10/47

E. & P.H. | Fin | Rev.

Rev
① Land cess & Edn ...
② N ...

467 A-1A
ASST. SECRETARY TO GOVERNMENT
L.A. 29423
6-OCT 1947
EDUCATION AND PUBLIC HEALTH DEPT.

15

(40)

E&P.H. Dep

'M' on page 10 ante.

The intention of L.A. seems to be that the Madras Elementary Education (Amendment) Act of 1941, should be repealed. The effect will be that the Government will have to incur large additional expenditure by way of contributions to local bodies in respect of Education tax. The contributions now paid total to about Rs.40 lakhs. If the Amendment Act is repealed, the liability will be Rs.120 lakhs. It will still further increase if the rates of tax ~~is~~ are raised in future years. It does not appear that the finances of the Province will admit of the additional expenditure. A

'P' on page 12 ante. The proposal is presumably under consideration in connection with the Panchayat Bill.

'Q' on page 12 ante. The L.A. Department have suggested that the conventional maximum up to which Education tax can be raised should be fixed at 30 pies. This Department has been proceeding on the ~~assumption~~ footing that education tax should be raised to the extent necessary to meet the cost of revision of salaries. A working maximum of 24 pies has been ~~adopted~~ suggested for poorer districts, like Ceded districts. In the case of others, no such maximum has been proposed, the idea being to raise the tax even beyond 24 pies if need be. R The suggestion of L.A. that the conventional maximum should be 30 pies may be accepted in the case of district boards other than the poorer ones. In the case of the poorer District Boards like those of the Ceded districts this Department may adhere to the view that the maximum should be only 24 pies.

The L.A. Department has suggested that if there be a deficit in the E.E. fund account even after the tax is raised upto the conventional maximum proposed, Govt. grants should be paid from the proceeds of the Sales Tax to the extent necessary. This Department may agree with L.A. B

The intention of this Department is that the rate of Education tax should be raised solely for ~~purpose of~~ meeting the cost of revision of salaries. The enhancement proposed should not make local bodies ineligible for subsidy towards the deficit caused by the grant of dearness allowance to teachers. The subsidy payable for dearness allowance will be worked out with ~~the~~ reference to the deficit prior to the enhancement of tax. T

~~2~~ Ent

'R' on page 13 ante:

A provision of Rs.16 lakhs has been made in the current year's budget towards the grant of subsidies to local bodies ~~towards the~~ for payment of dearness allowance to teachers. It is not possible to estimate whether this provision will be sufficient with reference to the needs of each Dt.Board. In all probability the subsidy on account of dearness allowance may not exceed the budget provision. It is not also now possible to give even a rough estimate of the subsidy that will have to ~~proceed~~ be provided towards the cost of revision of salaries and payment of advance increments even after ~~the~~ Education tax is enhanced~~en~~ on ~~this~~ the lines proposed.

~~2. The proposal of L.A. may be generally agreed to and the file passed on to Finance.~~

2. The question raised in this file at first was whether District Boards should be permitted to employ Accountants in the elementary education sections. No orders have yet been passed on this point. Reminders have been received from District Boards about appointment of Accountants. In view of the fact that the administration of elementary schools may suffer without an Accountant in the elementary education section, it is for orders whether this point may first be settled before the proposals of L.A. are further considered. If so, the file may be circulated first to H.M.(Education) and H.M.(L.A.) with reference to the minutes on pages 6 & 8 ante for orders on this point.

20/10/47

28/10/47 S

11/11/47

H.M. (Edn.)
H.M. (L.A.) 31/10
H.M. (Fin.)

As they are found necessary for efficient administration, they may be appointed.

TSA
29-10-47

S. XI

12-11-47

~~OR 20~~

ASST. SECRETARY TO GOVERNMENT
68770 EA
15 NOV 1947
FINANCE DEPARTMENT

6/XI

G.O. [illegible] and sent to press.
11/11/47
14.11

The draft will be [illegible]

With ref. to para 2 ~~above~~, a draft order is subd. below for approval.
~~Further action will be taken after the issue of the draft.~~
The file may be passed on to Fin.

6.11.47

7.11.47

10/11/47 S

10/11/47

E & P.H. [illegible]
18691 [illegible]/47
14.11.47

---

(41)

subject to the [illegible]
regarding the [illegible]

(Last fin note on p 5 above)

Finance (Exp.A) Department.

The file deals with the question of how best to augment the resources of District Boards whose financial position is at present not satisfactory. The point emanated from the suggestion made by H.M (Edn.) that H.M (L.A) would take the initiative in having new sources of taxation examined. H.M (Education) observed that the E.E.Fund account in every District Board is running at a loss and was of the view that orders should be issued enhancing education cess to a corresponding amount to meet the deficits. The L.A. Department have examined the matter in their notes on pp.9-10 ~~x~~ above (which may be perused), and have made suggestions for increasing the resources of District Boards. The important suggestions are:-

A on p 8 above

B —do—

(1) Provision may be made for the payment by the Government of contribution to the E.E.Fund equivalent to the proceeds of the Education cess (this should be in addition to the grants now paid)

M on p 10 above

(2) The Provincial Government may levy a tax on displayed advertisements and newspaper competitions and make over the proceeds to local bodies (The question of levy of the tax as a provincial tax is ~~granted~~ stated to be under consideration in the Revenue department).

N on p 11 above

(3) The Elementary Education Funds of District Boards may be balanced by increasing the contribution from the General funds of the Boards to the extent possible.

R on p 12 above

(4) The rate of education cess may be increased to the extent necessary to avoid a deficit subject to a conventional maximum of two annas six pies in the rupee of land revenue, and

Q —do—

(5) Where there is still a deficit, the deficit might be wiped off by grants from the Government every year from the proceeds of the general sales tax, the rate of this tax being increased further if necessary.

L —do—

2. Suggestion (1) in para 1 above:- E & P.H. have noted that the effect of this suggestion would be that the Government would have to incur large additional expenditure by way of contributions to local bodies in respect of education tax. They have also stated that the finances of the Province will not admit of this expenditure. Finance may agree with the view of E & P.H. entirely.

A on p 15 above

25/11
AWD

Point (2) in para 1 above:- It is submitted, in view of the present state of finances of the Province, that, even if Government levy such a tax as a Provincial tax, it is doubtful whether it will be possible for the Government to spare any sum ~~of~~ out of it to ~~the~~ local bodies. This point may be raised and examined in the connected file in Rev.

Z.

DW
21/11/47

Suggestion (3) in para 1 above:- May be accepted.

25/11
DW

(subject to the remarks below regarding the max^m proposed.

p. 17 above

Suggestion (4). Finance ~~need not object to~~ may agree with this suggestion, subject to the remarks below regarding the max^m proposed. It may be mentioned in this connection that in the case of Municipal Councils and Local Boards where there were large deficits in the Elementary Education Fund Accounts on account of the revision of scales of pay, this Department has suggested, wherever necessary, ~~the increasing of~~ that the rate of education tax should be raised even beyond the conventional maxima, to the extent necessary to cover the deficit.

Fn
25/11
DWD

p 17 above

Suggestion (5). The E & P.H. department also have agreed to this suggestion, viz., that the Government should pay grants to District Boards to wipe off the deficits in the Elementary Education Fund accounts even after the education tax is raised up to the conventional maximum - The ~~idea~~ ground on which ~~behind~~ this suggestion ~~is~~ has been made is that the imparting of elementary education is a service of national importance and that the Government should find ways and means to finance it.

B on p 15 above

M. see below

M on p 12 above

A

It may be mentioned at the outset that the Government are already paying large sums to District Boards at present to wipe off the deficits caused by the grant of dearness allowance to ~~the~~ their teachers at Government ~~xxx~~ rates. There is a provision of Rs.16 lakhs in the current year's budget towards the grant of dearness allowance subsidies to wipe off the deficit in the Elementary Education Fund ~~xxxxxx~~ account. (E & P.H. have stated that it is not possible to give even a rough estimate of the additional amount of subsidy payable by the Government if the present suggestion is accepted.) The Government have also taken over large stretches of important roads from District Boards and have relieved them of the burden of maintaining these ~~x~~ roads. It should be possible for the District Boards to raise the education cess suitably even beyond 2½ D ~~annas~~ wherever necessary in order to cope with the increased expenditure on account of revision of scales of pay of teachers etc., The suggestion that the Government may make over a portion of the sales tax revenue to local bodies ~~does~~ is not ~~appear to be~~ acceptable in view of the ~~slender~~ unsatisfactory financial position of the Province, which has to find ways and means to augment its own resources consequent on the loss of revenue due to the introduction of Prohibition and the growing expenditure in all departments including the expenditure on food subsidies etc., The only possible course seems to be for the District Boards to enhance the education cess even beyond the conventional maximum suggested by L.A. (2½ annas) wherever necessary in order to avoid a deficit and to explore new sources of revenue. of suggestions made in paras ~~5 and 6~~ 4-6 of L.A. ~~[illegible]~~ Dept. note on pp.13-14 above.

EPH note para 1 on p 16 above

Q on p 12 above

Q
21.11.47
Lis
22.11.47
DWD

Q
21.11.47

Lis
22.11.47

~~A.S./A.A.S./Secy~~

AW
20.11.47

Through Accounts A.

---

(42)

'A' on P. 18 above – To make grants to local bodies ~~to~~ from the proceeds of the general sales tax in order to enable them to wipe off the deficit in the Ele. Edn. Fund

Please see portions L + M of the L.A. Dept. note on Page 12 above. Finance must strongly oppose this proposal. The loss of Excise revenue when total prohibition has been introduced throughout the Provy. will be Rs 16.79 crores p.a. The additional revenue anticipated from the proposed enhancement of the rate of sales tax and removal of exemptions etc (for which legislation ~~has~~ is under the consideration of a Select Committee) is only about Rs 5.5 crores. Even if this estimate proves correct, it will cover only one-third of the loss of revenue from Prohibition. No portion of this revenue can therefore be earmarked for making grants to local bodies for elementary education.

DWD

DWD

Elementary education is primarily the concern of local authorities, ~~so~~ and Fin cannot agree to the proposition that it should be treated as the ~~[illegible]~~ concern of the Provl Govt, and that the Govt. should provide funds for the purpose in the same way as for other activities that are the concern of the Provl Govt. as such. The financial implications of such a proposition will be far-reaching and the Govt. may even be asked to shoulder the entire burden on the ground that the expenses of local bodies on other objects has increased enormously. In England & Wales ~~In the United Kingdom~~, the expenses of elementary education are defrayed in a county out of the county fund, the rates for this purpose being levied over the whole county. Expenses in a borough are paid out of the borough fund or rate or if no borough rate is levied, out of a separate rate assessed and levied like the borough rate. The funds raised by rates are supplemented by annual Parliamentary grants, but the grants are not unlimited. Fin must ~~therefore~~ oppose the suggestion of L.A. that

20

in this province elementary education should be deemed as the concern of the Govt. and that Dist. boards should be deemed as only their agents, if that suggestion implies that the Govt. should undertake an unlimited liability in this respect.

P

The question of grants from Prov. revenues should be considered only after the local body concerned has exploited its resources fully irrespective of any conventional maximum ~~adopted~~ suggested for local taxes at a time when the full liability in respect of the various services of local bodies ~~might not have been known~~ particularly with reference to increase in prices with consequent increase in expense owing to ~~a~~ payment of dearness allce, revision of pay etc. of the staff; might not have been known.

Kr
25.11.47

I agree with A.D.S.
DWD
26.11.47

E.P.H. 93659

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

Fn
26/11/47

[illegible] Dept

Fin U.O. No. 68770-EA-1
26.11.47.

~~to~~ The observations of Fin at P above lead to large questions of policy. The increased expenditure thrown on funds of local bodies is ~~due to~~ as a result of the orders of Govt. directing them to introduce the revised scales of pay for teachers and to grant dearness allowance to teachers at Govt. rates. It seems that the Govt. ~~cannot~~ ~~[illegible]~~ cannot absolve themselves from the responsibility of providing addl. funds for local bodies either from Govt. revenues or otherwise.

The file may be sent to Rev. as originally marked by the L.A. Dept.

2
29.11.47

28/11/47
3

We cannot agree to Fin: view at 'P' above. It may be noticed that as far as the scheme of compulsory Ely. Edn. is concerned we have already accepted the view, & are acting on it, that the full cost should be borne by Govt., the Dt. Bds (& private agencies also, where they are running)

21

43

being given subsidies on that footing. We cannot go back on that.

The immediate problem is with reference to expenditure not covered by the scheme of compulsion.

In regard to dearness allowance we are already proceeding as at 'T' at p. 15 ante.

The question narrows down to the question of revised scales, mainly. And the point indicated at 2 at p. 20 ante is pertinent in that connection.

It may be mentioned, however, that the ~~[illegible]~~ suggestion on p. 15 ante, the idea of limiting enhancement to 24 pies in 'proviso' (ii) 35? has been rejected in the ~~[illegible]~~ education; & we have generally been examining all individual cases on the lines of 'R' at p. 15 ante. We may now agree with Fin: that no 'conventional maximum' at 30 pies need be fixed.

1/12/47

Rev. Dept

E & P.H. U.O. No.
18691. L.A./47-4
~~[illegible]~~
1-12-1947.

ASSISTANT SECRETARY TO GOVERNMENT
8 DEC 1947
12 12N
REVENUE DEPARTMENT

N.

(The file is with the Secretary)

TO A.S.

Please see the summarising note on p 17 ante (para 1 only). This department is concerned with ~~the~~ Suggestions 2 ~~and~~ & 5 ~~[illegible]~~ mentioned in that note.

Suggestion 2 is that Provincial Govt. may levy a tax on displayed advertisements and Newspaper Competitions and make over the proceeds to Local Bodies. This question is under consideration. The remarks of the Board of Rev are awaited. W.r.t. the note of Fin at 2 on p 17 ante, necessary extracts from the notes will be taken & added to the file dealing with the question of Levy of Advertisements Tax.

p17 ante
~~[illegible]~~ 6-12-47

Suggestion 5. Sales Tax. The rates of sales tax are just now being enhanced and the

B2 A

suggestion that the rates of tax should be further increased is out of question at present. This dept. may agree with Fin. that it will not be possible to earmark any portion of the Sales tax revenue ~~for~~ towards grants to local bodies. || p19.20 ante

Ldr 6/12/47 (This dept. is not ~~[illegible]~~ concerned with suggestion (4) on p 17 above as it is about the rate of cess).

Through C.re.

Suggestion (4) on p.17 ante

With the above remarks the file may be returned to E.P.&H.

D.K. 6/12/47

F.S.

8.12.47

Rev. Cl. O. No. 1212 N/47-1 8/12/47

ASST. SECRETARY TO GOVERNMENT
9 DEC 1947
97002
EDUCATION AND PUBLIC HEALTH DEPT.

E.P.H.

~~E.P. & H. Dept~~

The file may be retd. to

L.A. w.

11/12/47

12/12/47 LA

p14 ante

18491/L.5 13.12.47

P.R. 13/12

LOCAL ADMINISTRATION DEPT.
47510
13 1947
SECRETARIAT, MADRAS

L.A. Dept. (A)

This file deals with the proposals for augmenting the resources of the district boards whose financial position is not satisfactory at present. The question arose out of the suggestion of H.M. (Edn.) that H.M. (L.A.) would take the initiative in having new sources of taxation examined. The note of this Dept. put up with reference to H.M. (L.A.)'s minute on the suggestion is at pages 9 to 14 above. The proposals of this dept. are briefly as follows:-

p 8 ante

(i) Provision for the payment by the Provincial Govt. to the Ely. Edn. Accounts of Dt. Bds. of contribution equivalent to the proceeds of the education cess (which should be in addition to and not in lieu of the grants now paid) which existed in section 34 of the Madras Ely. Edn. Act, 1920 as it originally stood before the Amendment Act of 1941 should be restored.

para 3 on page 10 above — portion marked "M"

44

para 7 on page 11 above — Portion marked "N"

(ii) The Provincial Govt. may levy a tax on displayed advertisements and newspaper competitions and make over the proceeds to local bodies.

"R" in para 3 on p12 above

(iii) The amount of contribution from the general funds of the dt. bds. to their Ely. Edn. accounts may be increased to the extent possible.

"Q" in para 3 on p12 above

(iv) The rate of Edn. cess may be increased to the extent ~~possible~~ necessary, subject, however, to a conventional maximum rate of 2½ annas in the rupee of land revenue.

L in para 3 on p12 above

(v) Where there is a deficit even after adopting the above proposals grants may be paid to meet such deficit from the proceeds of the general sales tax, the rate of which being increased further, if necessary.

x (Statutorily fixed) para 4 on p13 above

(vi) Increase of the rate of land cess beyond the existing maximum rate of 2 annas in the rupee of land revenue, subject to a maximum of 4 annas in the rupee.

para 5 on pp13 & 14 above

(vii) Opening of new markets and acquisition of existing private markets.

The above suggestions have been examined by E & P.H., Finance and the Revenue Depts. in their notes on pages 10 to 22 above.

2 (a) Suggestion (i) Payment of contribution by Govt. equivalent to the proceeds of Edn. cess.

A on p15 ante

E & P.H. consider that the effect of this suggestion will be that the Govt. will have to incur large additional expenditure and that the finances of the Province will not admit of the additional expenditure. Finance agree with the E & P.H. Dept. entirely. It may be stated that the suggestion of this Dept. is only to restore the old position under the Ely. Edn. Act which was altered by the Madras Ely. Edn. (Amendment) Act of 1941 passed during (Advisers regime) Section 93 situation.

p 17 ante para 2

This dept need not press this suggestion

I agree. It will be too heavy a commitment. 24.12.47

27/12/47

(b) Suggestion (ii) Levy of tax on displayed advertisements and newspaper competitions by the incial Government and assignment of the proceeds hereof to the local bodies.

The question of levy of the tax by the Govt. is separately under consideration^x and the remarks of the Board of Revenue thereon are awaited. Finance consider that, if the Govt. levy the tax as a Provincial tax, it is doubtful whether, in view of the present state of finances of the Province, it will be possible for the Govt. to spare any sum out of the proceeds to local bodies. Finance have stated that this point may be raised and examined in the connected file in Revenue. ✓

x (in Revenue Dept)

"Z" at the bottom of page 17 above.

(c) Suggestion (iii) Increase of contribution from the General funds of the dt. bds. to their Ely. Edn. Account.

Finance have accepted this suggestion. This suggestion will be feasible only in a few cases and is already being adopted wherever possible. ✓

bottom of page 17 above.

(d) Suggestion (iv) Increase of the rate of education cess to the extent necessary subject to a ~~EXX~~ conventional maximum rate of 2½ annas in the rupee of land revenue.

E & P.H. first accepted the suggestion in the case of dt. bds. other than the poorer ones like those in Ceded Dts. and stated that the maximum should be only 2 annas in the case of poorer dt. bds. Fin. also agreed to the suggestion but considered that the rate of the tax should be raised even beyond the conventional maximum to the extent necessary to cover the deficit. E & P.H. Secy. ~~have~~ has since stated that, as the idea of limitation has been rejected in circulation, the view of Fin. that no conventional maximum at 30 pies need be fixed may be accepted.

p15 ante

top of page 18 above

last para of E&P.H Secy's remarks on p21 above

I agree
Bf
27.12.47

As at present, land cess at 2 annas in the rupee of land revenue is levied for general purposes. It has been suggested^x in this file that in order to improve the general funds of the dt. bds. the statutory maximum rate of 2 annas may be increased to 4 annas. It is for consideration how much burden can be thrown on agricultural lands and whether there need be no conventional maximum of the rate of Edn. cess (which is ~~supposed to be~~ a surcharge on land cess).

x Item (vi) in para (f) on p25 below

There need not be.
Bf

---

(45)

(e) Suggestion (v) Payment of grants from the proceeds of sales tax to meet deficits in the Ely. Edn. funds.

The suggestion is for the payment of grants out of the proceeds of sales tax to meet the deficits in the Ely. Edn. account and not for the assignment of a share in the revenue from sales tax, because the system of assignment of revenues will result in making dt. bds. in rich areas richer & will not provide adequate funds to dt bds in poorer areas where there may be greater need to expand the service. E & P.H. have agreed to this suggestion. Finance and Revenue consider that no portion of the revenues from sales tax can be earmarked for making grants to local bodies for Ely. Edn. The suggestion to give to local bodies a portion of the income from sale tax is not a new one. Sir Norman Strathie the previous Adviser to H.E. minuted on 26-4-46 as follows:-

"B" on p15 above

pages 19 & 22 above

> "I fear we should have done more than we have done to give dt. bds. additional sources of revenue - a share in Excise revenue of sales tax. The Ministry will have to take up that question."

(S)|,

The Financial Relations Committee appointed in 1920 to examine the administrative and financial relations between the Govt. and the local bodies to report thereon noted that the demand for a share of the excise revenue was an old one and recommended that local bodies to levy a surcharge on excise revenue at a rate not exceeding one anna in the rupee of all items of abkari revenue and that until legislation was made Govt. should make over to needy local bodies a sum not exceeding one anna in the ruppe of abkari revenue. Now that the abkari revenue is going down and will be reduced to nil when prohibition is introduced in all dts., the above suggestion for making over to needy local bodies a portion of the sales tax has been made.

The suggestion may be accepted
Bf
27.12.47

(f) (vi) Increase of the rate of land cess beyond the existing maximum rate of 2 annas in the rupee of land revenue.

This suggestion is similar to item (iv) dealt with in para 2 (d) above.

If it is decided not to abolish dt bds, the question of increasing the rate of land cess may be taken up separately
24.12.47

Bf
27/12

26

(g) (vii) Opening of new markets and acquisition of private markets:

This question is being dealt with separately.

3. This Dept. have pointed out that, as the service of imparting Ely. Edn. is one of national importance, the expenditure thereon should be considered as a legitimate charge or Provincial revenues, the dt. bds. being regarded only as agents of Govt. to run the service and that the Govt. should find funds for the purpose just as they find funds for any Govt. expenditure. Finance Dept. do not agree to this point and consider that Ely. Edn. is primarily the concern of local authorities on the ground that the financial implications of such a proposition will be far-reaching. E & P.H. Secry., while disagreeing with the Finance Dept., ~~have~~ has pointed out that, as far as the scheme of compulsory Ely. Edn. is concerned, the view that the full cost should be borne by Govt. has already been accepted and that Govt. cannot now go back on it. No expanding and adequate sources of revenue have been assigned to dt. bds. A suggestion that dt. bds. may be abolished is under consideration separately. If dt. bds. are abolished village panchayats will be unable to manage the Ely. schools and Govt. may have to take over all board Ely. schools. In view of this fact and of the fact that Ely. Edn. is of primary importance to remove illiteracy in the country it has to be conceded that Ely. Edn. is one of National importance and that Govt. should contribute towards expenditure on Ely. Edn. to a very great extent.

pp12-13 ante

pp19 & 20 above

page 20 above

Vide para 2 on page 12 above

4. The file may be circulated to H.Ms., L.A., Edn., Finance and Hon'ble Premier for orders.

22.12.47

In the poorer dts., the progress of Ely. Edn. is hampered for want of ~~finance~~ funds. It is impossible for the poorer dt. bds. to expand Ely. Edn. without special increased aid from Govt. The main source of revenue of dt. bds. is land cess and Edn. cess. The rate of the cesses cannot be increased to an unlimited extent, as it will be unfair to put the whole burden on only one particular section of the community, namely owners of agricultural lands.

(46)

The service of Ely. Edn. is of such national importance that it is necessary for the Provincial Govt. to see that adequate funds are provided for the service. This Dept. may press the view that in the case of poor dt. bds., if there is a deficit in the Ely. Edn. ~~find~~ fund even after raising the rate of Edn. cess upto a conventional maximum of say $2\frac{1}{2}$ annas in the rupee of land revenue, the deficit should be wiped off by a special grant from Provincial funds, the rate of the General sales tax being raised to find funds for this purpose.

A

AA

Orders may be taken in circulation on the proposal at 'A' above.

RM
28/12/47

Secy

In a matter like this, affecting the provincial revenues, the decision must be based on financial considerations mainly: & hence I do not like to differ from the views of the Finance Dept. The importance of Ely. Edn. ~~for~~ national progress is admitted on all hands; but the amount which the Govt. can afford to spend on it is a matter of policy to be decided - from time to time - after due consideration of the financial position of the province, at the time.

A above may however be accepted.

27.12-47.

H.M. (L.A.)
H.M. (Edn.)
H.M. (Fin.)
Hon. Premier.

TBA
11-1-48

I think we are already giving such grants. We need not accept it as a commitment. We can always adopt the spirit of it.

B.G.A.
18.1

47510

Just like the education & road cesses added on to land revenue, there must be similar surcharge on other taxes for ~~ed~~ education & road ~~cesses~~ purposes

G.P.R
6/2/48

SECRETARY TO GOVERNMENT
8 FEB 1948
LOCAL ADMINISTRATION DEPT.

The file may be re-circulated to H.M's (L.A.)(Education) & (Fin) for perusal of H.P's minute.

6.2.48 Secy

7.2.48.

6.2.48

H.M.(L.A.)

H.M.(Edn.)

H.M.(Fin.).

No one disagrees with the sentiment ~~and~~ that ele. education is one of the items of national importance that needs the attention of the Govt. Along with it, the Govt must also see to the poor financial condition of several Local Bodies, in spite of the renewed increases in the cess and also other attempts that are being made by these Bodies for the enhancement of their financial ~~[illegible]~~ positions. They have to depend mainly at present upon the liberal grants of the Govt. If Govt is going to be liberal in future also in its grants, I have no objection to the proposal at 'A'.

A

M 9/2

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32 47 3

The matter of financing elementary education has become a great problem. It cannot be solved at present by temporary expediencies. The Hon'ble Premier has said more than once that the cess on the land should not be increased any more. In these circumstances, it is necessary that we explore further avenues for financing elementary education. A note on this may be prepared and circulated to all Members so that the matter may be considered from all points of view at an informal meeting of the Cabinet.

M

H.Pr. may also see.

9.3

ISA
20.2.48

G.P.R
3/4

ASST. SECRETARY TO GOVERNMENT
9 - APR 1948
EDUCATION AND PUBLIC HEALTH DEPT.

SECRETARY TO GOVERNMENT
5 APR 1948
LOCAL ADMINISTRATION DEPT.

VV 5/4

Please see the above minute of H.M.(Education), especially the portion marked "M". The question now for consideration is to explore avenues for financing ely edn. May be transferred to the E & P.H. dept. for further action.

5.4.48

E & P.H. will no doubt let this dept. see their note referred to at M above before circulation.

6/4/48 Secy

7.4.48

E. & P.H.
B2

D 7/4

A. Ms. 47510/47-1A
8.4.48.
26193

A

With reference to Memo no. 28573 B2/48-2 Edn dated 21.4.48 a conference of Spl officers of District Boards in the area South of Madras and the Chairmen and Ml. Commissioners in that area will be shortly held on 15-5-48 under the auspices of H.M.(Edn) and [illegible]

C.M. 26193

to discuss certain subjects ~~[illegible]~~ detailed at page 1 of (A). The result of the Conference may be awaited. ~~before~~ ~~and~~ a note may be prepared for the informal meeting of British Ministers as ordered at TP on page 29 ante after knowing the recommendations of the Conference.

Re 29.4.48

Re in.nuv

OSM 29/4/48 S

30/4/48

Ku.. (Cir.)

Yes. This may be put up after the Conference i.e., about 20th of this month.

TSA 3.5.48

HM(Edn) has suggested the appointment of a Committee to examine the resources of local bodies and to suggest measures for their improvement. This file may lie over till the Committee is appointed and it makes it's recommendations.

SECRETARY, EDN. AND P. H. DEPT.
4 MAY 1948
GOVERNMENT OF MADRAS

21/6.

22.6.48

OSM 23/6/48

The question ~~that~~ whether a Committee should be appointed to examine the resources of local bodies and to suggest measures for their improvement was considered and dropped. Please see ~~the~~ G.O. No. 209 Edn., dated 28.1.49 at flag (Q). In the circumstances, no further action seems called for in this file. The papers in this file may be ~~added to the G.O. at (Q).~~ put away (Cases have been issued in G.O. 2434 Edn. 12.11.48) (R)

17.5.49

17.5.49

OSM 18/5/49