G.O.N(Ms) 1099 Edn. d 29-5-47.

---

②

Government of Madras

EDUCATION AND PUBLIC HEALTH DEPARTMENT
(Education)

G.O. No. 2663, 15th December 1947

Elementary education—Compulsory—District boards—Introduction in selected areas—Subsidy from Provincial funds—Orders passed.

Order—No. 2663, Education, dated 15th December 1947.

In partial modification of the orders in G.O. No. 1224, Education, dated 11th August 1945, the Government direct that with effect from 1st January 1947 the subsidies payable to district boards towards the salaries of teachers employed in connection with the scheme of compulsory elementary education be determined on the basis of the revised scales of pay sanctioned in G.O. No. 1154, Education, dated 5th June 1947, viz.,—

(1) Secondary grade teachers .. .. .. Rs. 40—1½—55—2—75

(2) Higher Elementary grade teachers .. Rs. 30—1—45.

2. The Director of Public Instruction is informed that with effect from 1st January 1947 grants payable to private managements in compulsory areas may be assessed on the basis of the revised scales of grant sanctioned in G.O. No. 1154, Education, dated 5th June 1947, for teachers in aided elementary schools.

(By order of His Excellency the Governor)

M. V. SUBRAMANIAN,
Secretary to Government.

To the Director of Public Instruction.
" all Special Officers of District Boards.

To the Examiner of Local Fund Accounts.

③ 3 161/171

E.P.H. Deptt.

Sub: Elementary Education - Compulsory - Dt.Boards - Introduction in selected areas - - Subsidy from Provincial funds - Orders passed.

....

Order/~~Mis.~~ Prog. No. 2663 Edn. dated 15-12-47

- -

Ⓑ

In partial modification of the orders in G.O.No.1224 Education, dated 11-8-1945, the Government direct that with effect from 1-1-47 the subsidies payable to District Boards towards the salaries of teachers employed in connection with the scheme of compulsory elementary education be determined on the basis of the revised scales of pay sanctioned in G.O. No. 1154 Education, dated 5-6-1947, viz.,

(1) Secondary grade teachers ... Rs 40-1½-55-2-75.
(2) Higher Elementary grade teachers .. Rs 30-1-45

ⓧ

2. The D.P.I. is informed that with effect from 1-1-47 grants payable to private managements in compulsory areas may be assessed on the basis of the revised scales ~~of Government~~ of grant sanctioned in G.O.No. 1154 Education, dated 5-6-1947,

ⓧ

4

-2-

for teachers in aided elementary schools.

SS

1878/
5/12/47

To
The D.P.I. ✓
All S.Os of Dt.Bds ✓
The Exr.L.F.A. ✓

Despd

2

5

Sectt. II-22—5,506—18-11-42.

161/171 Pub

(4)

PRESS SLIP.

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

27 JAN 1948

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

Current No. 7188/47, dated ....1947.
G.O. No. 2663 Edn, dated 15-12-1947.

Number of MS. pages sent
(*b*) Correspondence .... 2 ...
(*c*) Notes ....

Brief subject El. Edn. – Dt. Bds. – Compulsory – Distribution of subsidies.

(*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)
FOR RECORD.*			
Madras Records	4	6	
Ooty Records		3	
For filing with original		1	
Total ...		10	

FOR ISSUE.†	Letter only.	Complete G.O.	(*b*) Special issue copies of G.O. No.	Papers.	Notes.
Signature copies		2	✓		
India Office					
Govt. of India ......Dept.					
Revenue Department					
Public Works Department					
Local Administration Department					
Education and Public Health Dept.					
Public Dept.					
Home Dept.					
Dev. Dept.					
Finance Dept.					
Legal Dept.					
Sectt. of the Madras Legislature					
Total ...					
The D.P.I.		60	✓		
The S.Os of Dt. Bds.		24	✓		
The Exr. L.F.A.		20	✓		
~~The~~ Spare copies		40			
The		54			
The					
The					
The					
The					
The					
The					
The					
The					
The					
The					
Total ...		94	180		

Spare copies.

Copies distributed on 9/2/48 ‡(Press clerk).
† Copies distributed on ....‡(Press Despatcher).

‡ To be initialled and dated.

INSTRUCTIONS FOR THE SECRETARIAT.

(*a*) If a paper is marked to be printed urgently or as special the Superintendent of the section concerned should sign the Press slip. The Superintendent should exercise a careful discretion in the matter.

(*b*) Each letter, memorandum, or order, or set of orders, in the file of correspondence should be headed in succession with the Roman numeral I, II, III, etc., the number being written in red ink or blue chalk above the item. The particular papers to be printed in the special issue-copies should be indicated by the Roman numeral (I, II, etc.) by which that item had been headed in the correspondence file. All matter, including marginal remarks or references, to be printed should be written in ink and matter which should not be printed should be encircled. Initials and signatures that are not quite legible should be re-written distinctly.

(*c*) For rules regarding printing of notes, see the chapter on printing and proof correction in the Secretariat Office Manual.

(*d*) The number of copies and the details of distribution should be filled in by the Superintendent or clerk concerned.

(*e*) In the absence of special instructions to the Press to keep matter standing for a specified period, ordinary papers of 8 pages and under will be kept standing for *one* week, and larger papers for *two* weeks only. *The type of notes and of all confidential papers is distributed immediately after striking.*

(*f*) This slip, properly and completely filled in, should accompany every paper sent to Press; it will be returned by the Press when proofs are furnished; it should be sent to the Press when a call is made for revised proofs or when a corrected proof is sent for striking. When finally returned by Press it should be filed with the original order or letter.

INSTRUCTIONS FOR THE PRESS.

(*a*) If, in the opinion of the Superintendent of the Press, a paper has been marked special of urgent unnecessarily, he should send the Press slip to the Assistant Secretary with a remark to that effect.

(*b*) Unless a note to the contrary is made against the matter, pencil entries should not be printed. The Superintendent of the Press may bring to the notice of the Assistant Secretary any instance of incomplete or careless editing.

(*c*) Signature copies of letters to the Secretary of State or to the Government of India should be printed on hand-made paper.

(*d*) This slip should be returned by the Press to the Secretariat when proofs are furnished; it will be sent back to the Press when proofs are returned corrected and should be finally returned to the Secretariat when struck-off copies are supplied.

(*e*) The names of the Secretary and Ministers or Advisers should be printed in full when they occur on the right hand side, only the first time when they appear on the left side, the initials alone being printed later.

TO PRESS, MADRAS.

A	B	C
Please send proof in duplicate. The papers have been carefully edited.	Proof returned corrected. Please strike off and send number of copies as indicated.	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. ~~at once.~~	Type may be released after usual interval.
..............................*Clerk.*	Abdul Ghafoor ....*Clerk.* 19-1-48	..............................*Clerk.*
..............................*Supt.*	..............................*Supt.* 27/1/48	..............................*Supt.*

SPECIAL INSTRUCTIONS.

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

I B N [illegible]
Assistant Secretary to Government
19.1.48

TO BE FILLED IN BY THE PRESS.

Diary.		Initials of Press official.
Received in Press on	8-1-48	MMS
First proof furnished on	12-1-48	MMS
Call for revised proof received on		
Revised proof furnished on		
Corrected proof received for striking on	27-1-48	MMS
Final copies supplied on	5-2-48	MMS

N 40

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

From the D.P.I. No. 20-3/ub-47, d 25.1.47 (5)

BUDGET ESTIMATE - 1947-48 - Elementary Education Fund - Dist. Board., East Godavari

----

1. The D.P.I. has forwarded the revised estimate for 1946-7 and Budget Estimate for 1947-8 of the Elementary Edn. Fund under the control of Dist. Board, East Godavari

P 11-12 of

G.O. No. 1099 Edn 29-5-47.

2. Provision ~~have~~ has been made in the Budget for expre. connected with the scheme of compulsory education and supply of midday meals as shown below:-

	R.E. 1946-7	B.E. 1947-8
	Rs	Rs
Compulsory Education	85,575	92050
Midday meals	98210	120610

P 15-16 of

J 11 of

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

3. Excluding the transactions relating to the schemes of compulsory education and supply of miday meals, the ordy. receipts and charges in the E.E. fund account will be as follows:

	Budget for 1946-7 sanctioned by Government.	R.E. 1946-47	B.E. 1947-48
	Rs	Rs	Rs
Opening balance.	50,000	9358	42908
Receipts.	1345,109	1418735	1208448
Charges: Ordy.	1435148	1363759	1442000
Capital	-	21426	5000
Closing balance.	-40039	42908	-195644

4. I.Revised Estimate for 1946-47: Receipts: The R.E. records an increase of about Rs. 74,000. This is due to an increase in income of about a lakh of rupees from Education tax and a decrease (Rs 28000) in the Govt. grant paid this year in respect of Edn. tax realised in 1945-6. As pointed out by the D.P.I. the credit taken of the Govt. contribution under the priviso to the ~~xxx~~ sec. 37 of the Ele. Edn. Act. should be raised to Rs. 3,36,535. (by Rs 3720).

A

[illegible]

Expenditure

Expenditure - Ordinary: There is ~~a~~ an appreciable fall in the estimate under the salaries of teachers. It has been explained that the provision in the revised estimate is with reference to actual requirements.

p18 cf

Capital: A sum of Rs. 20,700 has been provided for the supply of equipment to schools in non-compulsory areas. In view of the remarks of the D.P.I. in para 7 of ~~the~~ his Endt. the expenditure proposed may be allowed. There is sufficient surplus for meeting the expenditure. The allotment of Rs. 726 is towards the cost of repair~~s~~ carried out to certain school buildings affected by cyclone. [A subsidy has been paid from provincial funds towards the expenditure].

⊙ included into 35300
+2000
37,300
6600
207

p12 cf

para 7, p17 cf

para 4(1) p16 cf

5. **Budget Estimate 1947-48: Receipts:** ~~No remarks~~. [The fall in income over the figure in the R.E. is due to the fact that the R.E. takes credit for the adjustment of the arrear toll compensation grant of about Rs 2.10 lakhs while the BE does not]

The subsidy for the maintenance of elementary schools should be raised by Rs 3720 as pointed out by the DPI

p11 cf

para 4 p1 cf

Charges: the ~~E~~estimates do not call for any spl. remarks through the provision under the salaries of teachers may be slightly in excess of the actual requirements with ref. to the figure adopted in the R.E.

p12 cf

~~Para~~ 6: According to the Budget framed by the Dist. Board there will be a deficit of Rs. 195,644 at the end of 1947-48. It will be reduced by Rs 7440 with reference to A & B above In the file dealing with the general Budget the L.A. Deptt have remarked that ~~the~~ a portion of the toll compensation grant payable in 1947-48 will be available for transfer in the E.E. fund towards the entire deficit anticipated.

195644
7440
188,204

7. The Govt. have recently decided that revised scales of pay should be sanctioned to teachers of ele. school under local bodies. The intention is that means should be devised for providing ~~the~~ necy. funds for meeting the ~~the~~ extra cost on account of ~~the~~ revision. Advances will be made from Provl. funds in the first instance and recovered from ~~the~~ local bodies later ~~boards~~. From the particulars furnished in the Annexure to the budget, it will be observed that the cost of revision of salaries will be about Rs 2.47 lakhs as worked out below:-

---

(6)

	No teachers.	Existing scale of pay.	Revised scale of pay	Extra cost.
		Rs	Rs	Rs
Lower elementary grade	386	15-20	20-30	32424
Higher elementary grade	1944	20-30	25-40	174960
Secondary grade	222	25-45	35-65	39960
				2,47,344

2.56 × 7½ × 12

Of this a sum of about Rs 18540 will be the cost of revision of salaries of teachers employed under the scheme of compulsory edn. It is presumed that this cost should be met ~~from~~ by a subsidy from Provl. funds in as much as the Govt. have undertaken to meet the entire cost ~~under~~ of the scheme. Excluding this, the net liability to the Dist. Board will be Rs 2.29 lakhs. This is the ultimate liability and the immediate liability is not known. The question ~~of~~ for consideration is how the extra cost will be met by the ~~Dit~~ Dt. Board and whether the rate of Edn. tax should be raised for this purpose. The rate of Edn. tax is 15 ps. in the rupee of land revenue and Dt. Board comes under the classification of well to do district ~~sitricts over~~. The convention adopted is not to impose further taxation and to treat the 15 pies as the maximum rate permissible. Secy. has recorded the view in another connection that this maximum should be only in respect of taxation imposed by Govt. This maximum may not be observed in case of increases proposed by Dist. Board properly constituted and having elected representatives. At present all the Dt. Boards are under the control of Spl. Officers and it will not be before April 1947 that they will be reconstituted. In the circumstances, it appears that the question of enhancement of Edn. tax should be postponed. till April 1947.

Excluding cost of [illegible]

The provision for salaries of teachers is Rs 7.18 lakhs and that for dearness allowance is Rs 4.64 lakhs. The total provision is Rs 11.82 lakhs. The percentage of the extra cost of revision to the provision for salaries & to the total provision are 32 and 20 resply.

M

This was levied in a case where an increase has been proposed by a Spl. Officer. The relevant point here is that no increase has been proposed by the Spl. Officer [illegible]

8. Compulsory Elementary Education:

(a) Revised Estimate for 1946-7: The Board has provided for an expdre of Rs 65575 for the introduction of compulsory edn. and has taken credit for a subsidy from the pr funds. In G.O. 1511 Edn. dated 3-8-46 a sum of Rs. 27682 has been sanctioned ~~on~~ towards the cost of the working of the scheme of compulsory edn. in the areas of 45-46. A subsidy towards the cost of the sche

⊗ Rs 47875 for compulsory areas of 1945-46 & Rs 17700 for the areas of 1946-47

Not put up

introduced this year will become payable, if the Board claims a subsidy on this account before the end of this year. For the present the estimate may be allowed.

b) Budget Estimate for 1947-48: Under the scheme of compulsory elementary education introduced in 1945-46 and extended this year about 5900 children will be receiving instruction in schools in 1947-48. Besides this, about 1560 children will be newly enrolled in school in these areas next year. The Govt. propose to extend further the scheme of compulsory Edn. in selected villages in each district in 1947-48 so as to bring 1.50 lakhs of children ultimately. Of these about 1 lakh of children will be brought to school in 1947-48. The proportionate number for East Godavari will be 2000. Thus provision should be made in the budget for 1947-48 for the Edn. of ~~9,100~~ 5800 children for full year and ~~5,6000~~ ~~3640~~ 3540 children for the portion of the year (9 months). The cost will be as follows:

5900
2100
700 2900
700 840 2000
3700 3640
9340

For ~~9,100~~ 5800 children at Rs. 14/- per pupil	Rs	81200
~~5,600~~ 3540 ,, ,, ,,, (for 9 months)		37200
Equipment ~~5,600~~ 3540 children at Rs. 100/- per 35 pupils		10000
Total		128400

The estimate may be revised as indicated above.

9. Supply of midday meals: (1) Revised Estimate - 1946-47 Credit has been taken for a subsidy of Rs. 98210 (x) in the R.E. towards the cost of supply of midday meals to school children this year. A subsidy of Rs 92641/- has been sanctioned towards the provision of meals to school children in compulsory areas of 1945-46. A further payment may have to made towards the supply of meals to children in the areas of 1946-47 also. The question may be considered if an application is received from the Dt. Board. In any case the figure in the R.E. is liable to revision with ref. to the subsidy actually paid.

(x) Rs 87010 for areas of 1945-46 & Rs 11200 for areas of 1946-47

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

10. The file may be sent to L.A. Deptt. for remarks.

8.2.47

10/2/47

'M' at p. 3 ante - I think a

7

5

Revision of these conventional maxima is necessary, & would be justifiable, with reference to the increased commitment under salaries. In consonance with the background of these conventional maxima, ~~it would~~ and with the fact that they were 'standardised' on the commitments prior to the scheme of enhancement of salaries, I think it would be appropriate to raise the maximum in each case, over the maximum working rate previously applicable, by the percentage which the cost of enhancement of salaries bears to the total previous commitment. If an increased rate within that range would prove ~~If we proceed on~~ sufficient to meet the bill for enhancement above, we need direct an enhanced levy only up to that. If a levy at the new conventional maximum would still leave something further to be provided for, that will have to be arranged for by Govt. according to the formula proposed in the Govt. decision on salaries revision — viz advances to be made to the local boards in the first instance, to be recovered later.

A

Please see how the present case will stand if dealt with as above.

7/2/47.

As indicated on page 3 and the total commitment on salaries of teachers is Rs 11.82 lakhs and the cost of revision of salaries works out to Rs 2.29 lakhs. The percentage of increase of cost under salaries works out to 20 ~~[illegible]~~ .. to Secretary's note above

N

the

the conventional maximum rate of 15 pies for East Godavari may be raised by 3 pies i.e. up to 18 pies. The additional income from the tax will be Rs. 1.33 lakhs. A sum of Rs. 96,000 will still be required for the meeting the additional cost of the revised scales. It may be noted that the sum of Rs. 2.29 of lakhs mentioned above is the ultimate cost and the entire additional amount may be required only a few years hence. Meanwhile the need for the payment of dearness allowance may have ceased and the amount now spent on dearness allowance may be available to meet the cost of revision of salaries. In this view the tax may now be raised from 15 pies to 18 pies. It may not then be necessary to give an advance towards the cost of revision of salaries.

File may be sent to L.A. and Finance for remarks.

S S 21/2/47 S

21/2/47

L.A.
Fin:

N We may proceed accordingly

E&P.H. u.o. no 7188 B2/47-1
22.2.47.

LOCAL ADMINISTRATION DEPT.
6162.
22 . 3 . 47
SECRETARIAT, L.A.L.S.

Please see para 6 of E&P.H. dept note on page 2 ante. L.A. dept

This dept has noted in the general fund file that the entire arrear toll compensation likely to be sanctioned in 1947-48 viz Rs 2,16,691 will be available to avoid a deficit in the E.E. account in 1947-48. This deficit in the E.E. fund in 1947-48 is estimated to be only Rs 1,88,204. It may be wiped off from the arrear toll compensation.

2. N above: ~~This dept need not object~~ ~~to the~~ ~~The proposal of the E&P.H. dept may be agreed to in this dept.~~ This dept may suggest that the file may be circulated to H.M. (L.A.) also with refce to this point. The file may be passed on to Finance Dept u.o with these remarks.

26.2.47.

Secy

26.2.47

Fin. (Exp. A)

ASSISTANT SECRETARY
27 FEB 1947
FINANCE DEPARTMENT

11899
Exp. D

dp 26/2

Exp

L.A. u.o 61/2 B4-1
26/2/47

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

A on p. 3 above. The question whether the Govt. will give additional subsidy towards the cost of revision of salaries of teachers employed under the scheme of compulsory education will have to be considered as a general one and decided separately after knowing the full financial implications involved in the proposal in respect of all the local bodies. The revised scales cannot be given effect to piecemeal in the compulsory area of this District Board alone. E.P.H. may therefore be advised to examine the question separately as a general one.

5/3 4.3.47

N on pp. 5 - 6 above. The E.P.H. dept. have noted that as the increase in the cost on account of the revision of salaries viz Rs 2.29 lakhs works out to 20% of the existing commitment on salaries, the education tax also may be raised by 20 per cent i.e. from 15 pies to 18 pies. It is submitted that if the percentage of the increase in cost on account of the revision of salaries is to be worked out, it should be on the basis of the ~~current~~ expenditure on salaries on the existing scales of pay only and it should not include the expenditure on dearness and war allowances which is met by adjustments from the arrear toll compensation grant (which is a non-recurring item of receipt) or by subsidies from the Govt. Further as ~~[illegible]~~ expenditure on salaries is not wholly met from the proceeds of the education tax ~~[illegible]~~ levied at present, ~~a propos~~ the increase in the rate of education tax on a pro rata basis as suggested by E.P.H. will not meet the requirements of the case. E.P.H. may therefore be requested to obtain an estimate of the immediate as well as the ultimate extra cost involved on account of the revision of salaries and consider to what extent the education tax should be

N. on pp 5-6 above

Rs. 11.82 lakhs referred to on p. 5 above includes D.A. of Rs 1.64 lakhs — see marginal remarks on p. 3 above

5/3 4.3.47

B

raised ~~to meet~~ the ~~extra cost~~ probable requirements.

DR
4.3.47

C.S.
4.3.47

D.S.
5/3/47

E.-P.H.

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

18850

E&P.H. Dept [B2] Fin. u.o. 11898 Edn-1
5/3

The file deals with the Elementary Education Fund budget of the Dist Board, East Godavari. It has been estimated that the budget would close with a deficit of Rs 1.88 lakhs. The L.A. dept have noted that the arrear toll compensation grant that may be payable to the Dist Bd in 1947-48 can be ~~transfered~~ transferred to the Elementary Education Fund for meeting the deficit referred to above. The budget ~~to~~ as framed by the Dist Board may be approved// Two questions have been raised in this file:- ① whether a subsidy will be paid from the Provincial funds towards the cost of revision of salaries of teachers employed ~~under~~ the scheme of compulsory ele. education; and

para 6, p 2 ante

p 6 ante

para 7
on pp 2-3 ante
& p 5 ante

(2) Whether the rate of education tax ~~should~~ may be raised from 15 to 18 pies, so as to cover a portion of the cost of revision.

1 above:- As already noted on page 3 ante, the Govt have agreed to meet the entire recurring cost of compulsory ele: edn (ie) the salaries of teachers, rent for school buildings, contingencies, supply of books and slates etc. [As regards the non-recurring charges, the subsidy is determined on the following basis:- Rs 1000/- for a shed and Rs 100/- per teacher for the supply of equipment. The non-recurring expenditure incurred by the Dist Board over

and above the Govt subsidy should be met from the Elementary Education Fund.] In as much as the Govt are meeting the entire charges connected with the salaries of teachers, the extra cost on account of the revision of salaries should also, it appears, be met by Govt.

Under the scheme of compulsory ele edn introduced in 1945-46, 1.20 lakhs of children would have been newly brought to school in that year and 34,000 children will be enrolled in each of the subsequent years. The scheme was extended in 1946-47 ~~as~~ so as to bring 1.40 lakhs of children to schools in 1946-47 and 40,000 children during each of the subsequent years. Provision has been made in the budget in 1947-48 for the extension of the scheme, so as to bring 1 lakh of children to schools in that year. ~~and~~ Thus about five ~~5~~ lakhs of children would have been brought to schools under the scheme of compulsory ele edn at the end of 1947-48, and the recurring cost of educating these children will ~~should~~ be about Rs 70 lakhs. The cost of the revision of ~~salaries~~ salaries of teachers employed under the scheme of compulsory ele: edn will work out to about Rs 14 lakhs. It appears, that this cost will have to be met from Provincial funds. With reference to the note of the Finance Dept ~~on~~ at 'P' on page 7 ante, it may be noted that ~~the~~ the intention of Govt is to direct the introduction of

1.20
34 1.40
34 40 100
1.88 1.80 1.00
4.68

B

A

the revised scales of pay for all teachers in compulsory and non-compulsory areas with effect from 1.1.1947.

A

(2) above:- The Secy has explained the need for the enhancement of the rate of edn tax and the extent to which the rate of tax can be raised. The Finance Dept suggest ~~that~~ that an estimate of the extra cost both immediate and ultimate should be obtained before the question of enhancement of tax is considered. In the order to be issued, ~~regarding~~ about the revision of salaries, it is proposed to call for reports from Special officers regarding the immediate ~~extra~~ extra cost. The ultimate extra cost has been worked out by this dept. What the Finance dept, apparently intend is that the rate of edn tax should be raised beyond the rate suggested by this dept. They may not therefore have any objection to the enhancement of the tax as proposed ~~for the present~~ in the note on page ante. For the present the tax may be raised to 18 pies. ~~On~~ in the case of the Dist Bd. East Godavari and the question of further enhancement ~~will~~ may be considered, after the report to be called for from the Special officers ~~are~~ is received. There is no question that funds are required for meeting the cost of revision of salaries and any income secured ~~for~~ from the ~~ex~~ ~~enth~~ enhancement of tax can~~not~~ be utilised ~~for any other~~ only for

p. 5 ante

p. 7 ante

p. 3 ante

M

connected with ele. education purposes. It will remain in the Ele Edn Fund Account for being utilised when a necessity arises. If, however, the view is held that the question of enhancement may be considered after the reports from the Special Officer is ~~are~~ received, order ~~Orders~~ may be passed on the budget without any reference to the revision of salaries.

The file may be submitted to HM (Edn) ~~and~~ HM (L.A) and H.F.M. for orders.

LPG
11.3.47

12.3.47

BM
13/3/47

I think 'M' at p. 10 ante is preferable to this.

H.M.: may see before his circulation.

13/3/47

Edn. Memo No. 7188 B2/47-2
14.3.47

10846 ap. A

ASST. SECRETARY TO GOVERNMENT
15 MAR 1947
FINANCE DEPARTMENT

Fin. (Exp. A)

Please see the previous Fin. notes on pp. 6-8 above and the notes following.

para 2 on p 7 of addendum to the Cabinet Submission from the [illegible]

Point (1) on p. 9 above. It is no doubt true that, as noted by E & A.H. at A on pp. 9-10 above, the intention of the Govt. is that the revised scales of pay should be introduced in compulsory as well as non-compulsory areas with effect from 1.1.47. But it may be noted that the introduction of the revised scales of pay in the case of teachers serving in Elementary schools is subject to the proviso that all possibilities of enhancing the receipts under the Education Funds of each district board should be explored and that the Govt. could bear the additional cost during the first year repayable to the extent the Dt. Bds. can repay in the form of advances only. If subsidy is to be paid towards the cost of revision of

A

Government of Madras

EDUCATION AND PUBLIC HEALTH DEPARTMENT
(Education)

G.O. No. 2663, 15th December 1947

Elementary education—Compulsory—District boards—Introduction in selected areas—Subsidy from Provincial funds—Orders passed.

---

①

[illegible]

[illegible]

14

(7) Place it before S.F.C. | X

II & III Have the Concerned Dt. Bds. been consulted and their opinion ~~earlier~~ obtained? | A

22/4

SECRETARY, EDN. AND P.H. DEPT. 22 APR 1947 GOVERNMENT OF MADRAS

Further circulation may be interrupted – for replying to the minute of M. (L.A.)

22/4/47.

A above. At present Dt. Boards are under the charge of Special Officers. The question of reconstituting the Dt. Boards is under consideration in L.A. & it is understood from that Dept. that Dt. Boards with elected representatives will not function before July. Secretary has made the view that it may not be desirable to impose additional taxation on the recommendation of Spl. Officers (Note on page 3 ante). In the circumstances the Dt. Boards (now Spl. Officers) have not been consulted in regard to enhancement of rate of Edn. tax. It may be noted that the Spl. Officers of some Dt. Boards have proposed enhancement of the rate of Edn. tax far higher than the rate decided on the principle enunciated on p 5 ante. The following are the figures. —

This was with reference to cases where the Spl. Officers themselves had proposed enhancements

Name of Dt. Bds.	Enhancement of rate of Edn. tax proposed by the Spl. Officers	on the basis of the principle enunciated by Secy.
Anantapur	6 ps	2 ps
Cuddapah	12 ps	2 ps
The Nilgiris	4 ps	2½ ps

7182-B2
1/5/47

(12)

15

The Spl. Officers may not therefore object to the enhancements proposed by Govt.

22.4.47 22/4/47

S The present issue is about the enhancement of taxation by direction of Govt. under sec. 35(2) of the Elementary Edn. Act. It has not been the practice since then to consult the Dt. Bds. in such cases, & I think it is not necessary to consult them in the present connection.

30/4/47

TSA 2.5.47

M (Edn.) ✓
5/5 M (L.A) ✓
M (Fin.)

Let us confront elected Dt. Bds with a fait accompli. It will save the Boards from much of unpopularity. Let us enforce enhancement before elections time. Please ⓢ the draft before issue.

B.G.R
6/5

SECRETARY, EDN. AND P.H. DEPT. 7 MAY 1947 GOVERNMENT OF MADRAS

A draft order is put up for appl.

The ~~question~~ proposal whether the extra cost involved in the revision of pay of teachers employed under the scheme of compulsory Edn. should be met from Govt. funds ~~will~~ may have to be placed before the Standing Finance Committee. Further action will be taken separately in the matter.

10.5.47 12-5-47

S TSA 15.5.47

M (Edn.)
M (Fin.)

B.G.R
23/5

P

X on 14

[Issued as G.O. 1099 Edn. 29-5-47]

13/6/47

28/5/47

Below draft note is submitted for approval.
The Fin. dept may see.

LPB 18/6. 18/6/47 19-6-47 S 19/6/47

E&P.H.U.O.No 7188 B2/47-1
24/6/47

38083 EA
26 JUN 1947
FINANCE DEPARTMENT

Fin (E&P-A)

(Previous Finance notes on pp 11-12 above) Further notes & orders in circulation on pp 12-16 above may be perused. The draft Note for the Standing Finance Committee below may be ~~perused~~ accepted and the Case returned to E&PH.

Thro' ~~E III~~ Salaries.

28.6.47 28.6.47 A.O. 30.6.47 27.6.47

D.S. E&PH
E&PH

Fin U.O. 38083 Exp A
3-7-47.

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

despatch copies of note
3/7/47

Copies of the note have been despatched to all HODs. Five copies are placed below. The file may be sent to Fin dept.

LPB 5/7.

With refce to the letter on p 31 c, a draft memo is put up for appl. After issue the file may be sent to Fin.

7.7.47 8/7/47 Fin

E&P.H.U.O. no 7188 B2/47-1
15/7.

42703 SFC
16 JUL 1947

Fin U.O. 42703 SFC-1
19.8.47

B2

⑬ **E. & P.H.Deptt.(B2)**

The proposal~~s~~ in this file ~~and in the linked files~~ ~~were~~ was marked for discussion at the meeting of the Standing Finance Committee, arranged on the 12th August 1947. The Committee adjourned consideration of the proposal. ~~and~~ The next meeting of the committee will be held sometime in September. The Finance department have issued revised instructions for ~~the~~ preparation of notes to be placed before the S.F.C. and they want the notes already prepared revised. Draft~~s~~ of revised note~~s~~ ~~are~~ is * placed below for approval. ~~These~~ It may be sent to the Finance department for perusal before clean copies are taken and circulated to Ministers.

~~* in this file & in the linked file below.~~

26/8/47 Finance

E&P.H.U.O. 7188 B2/47-3
26.8.47

50755 EA
26 AUG 1947
FINANCE DEPT.

Fin (Exp A)

(Previous Finance note on p. 16 above)
The revised draft note for the standing Finance Committee may be ~~perused~~ accepted and the file returned to E&P.H.
[The figure for item (h) on p. 2 of the draft note has been filled in.]

SA A 26.8.47 26.8.47 A.O. 26.8.47 26.8.47

D.S. E&PH

Fin U.O. 50755 EA-1
27.8.47

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

~~So~~ circulate copies of revised note
27/8/47

Copies of the note have been circulated to the Ministers. Five copies of the note are placed below. This may be sent to Finance Dept.

EPG 1.9.47 / 2.9.47

2/9/47

Finance

Ed.P. H. no. 7/188 B2/47
2/9/47

52233
SEP 1947

Standing Finance Committee.

The Committee deferred consideration of the proposal till the return of H.M(Education).

2. In paragraph 2 of the note prepared for the Standing Finance Committee it was stated that the Govt. had agreed to meet the entire expenditure connected with the scheme of compulsory elementary education introduced in each district. H.P.M. enquired when this commitment had been made.

7/10/47 EPH

Fin. U.O. 52233 SFC

7 - OCT 1947

Please see the Press Communique dt. 6-7-45 on pp. 75-76 of G.O.No. 1035 Edn. dt. 12-7-45 announcing the Govt's decision to ~~lauch~~ launch the limited scheme of compulsory elementary education. Please see also G.O.No. 1224 Edn., dt. 11-8-45, in which the Govt. sanctioned subsidies to Dt. Boards for opening schools under the scheme. It will be seen that the intention is that the entire cost on the introduction of compulsory elementary education should be met by the Govt. Thee file may be returned to Finance.

10/10/47 S/ 10/10

Fin: (Exp. A)

Ed.P.H. U.O. No. 7/188. B2/47-4
10.10.47

60827
10 OCT 1947

Please see the previous Fin. note on p. 17 above and the notes following.

The intentions were that the subsidy on account of the introduction of compulsory education payable to the Dt. Bds. should be on the scales specified on pp. 3-5 cf. of G.O. No. 1224 Edn. Dt. 11.8.45 and that the pay of teachers should be calculated on the minimum of the then existing scales of pay admissible to the Higher Ely. grade teachers. The revised scales of

In the case of Tanjore B. Dist. Board it was decided that no subsidy need be given as the Board had sufficient surplus funds ... and to meet the position.

15

(when G.O. 1224 Edn dt 11.8.45 was passed) were not contemplated. When the revised scales of pay were ~~[illegible]~~ announced in 1947, the intention was that the ~~[illegible]~~ cost on account of the adoption of the revised scales of pay should be met by the local bodies from their own funds. The 'entire expenditure' is subject to the limits fixed in G.O. 1224 Edn dt 11.8.45.

p. 439.

(Taken by EPH and returned on 15/X/47)

12. X. 47

12.X.47

15/X/47

~~A.S.~~

B.R. Sen.

Fin (S.F.C.)

~~[illegible]~~ The above notes of Fin (Exp. A) and ~~Ed P H~~ answer the point raised by H.P.M. in para 2 of the minutes of the S.F.C. on page 18 above. The case may be circulated to H.P.M. It will no doubt be returned to this Dept in time for use at the Committee meeting to be held on 28.10.47.

87769
5 - NOV 1947

As the subject was considered at the last meeting of the S.F.C. and adjourned, it ~~may~~ has been included in the agenda for the next meeting of the S.F.C.

16.10.47.

Place before the S.F.C.

HPM E.P.R. 25/10

17/10/47

27/10/47

~~[illegible]~~

Standing Finance Committee.

The proposal was approved.

4/11/47 EPH

Fin. U.O. 60827 SFC-1
4.11.47

Ed.P.H. (B2) Dept.

It is understood from Finance that the proposal should be placed before the Cabinet for ~~approval~~. A note for the Cabinet is therefore subd. ~~The Public~~ Chief Secy may see before circulation.

Ed.P.H. U.O. No. 7/88 B2/47-5
8.11-47 / 6.11.47
6.11.47

7/11/47 S/ 8/11/47 Fin. Chief Secy

12 NOV 1947
67816 EA.

The Draft note for the Cabinet may be perused. Fin (Exp. A)

12.11.47

13/11/47

~~A.S.~~

CS

Fin. U.O. No. 67816-EA
13.11.47

90388
15 NOV 1947

14/11

Ed.P.H.

20

Ed P.H.(B2) Dept.

The file may now be circulated to H.M. (Edn), ~~H.M.(Fin)~~, ~~and H.P.H.~~ for approval of the note for the Cabinet subd. below.

17.11.47 17.11.47

18/11/47 S

H.M. (Edn.)

18/11

TSA
20-11-47

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

Copies of the note have been despatched to all H.Ms, H.E, Chief Secy, and Secy Finance. The file may now be sent to Public for use of the meeting.

21.11.47 21.11.47

21/11/47 Public

---

(15) 21

Meeting of the Council of Ministers held at Fort St. George on Friday the 28th November 1947.

Present:

The Hon'ble Dr. P. Subbaroyan.
The Hon'ble Dr. T.S.S. Rajan.
The Hon'ble Sri M.Bhaktavatsalam.
The Hon'ble Sri B. Gopala Reddi.
The Hon'ble Sri H. Sitarama Reddi.
The Hon'ble Mr. Daniel Thomas.
The Hon'ble Sri T.S.Avanashilingam.
The Hon'ble Sri K. Madhava Menon.
The Hon'ble Sri A.B. Shetty.
The Hon'ble Sri V. Kurmayya.

AGENDA.	ORDER.
Cases of ratification of decisions of the Standing Finance Committee by the Cabinet.	
1. Introduction of revised scale of pay for teachers in schools in compulsory areas.	Sanctioned.
2. Payment of risk allowance to Radiographers and Dark Room Assistants.	Sanctioned.

Sd/- O.P. Ramaswamy Reddy.

(Id) K.R.M.
1-12-47.
Chief Secy.

E.& P.H.Dept.

/True copy/

Ed P.H.(B2) Dept.

The Govt. have decided to sanction subsidy to Dt. Board for the scheme of compulsory ed. on the basis of the revised scales. A draft order is subd. Finance for acceptance

3.12.47 3.12.47

5/12/47 Finance (Exp A)

Ed P.H. U.O. No. 7188 B2/47-5.
5.12.47

ASST. SECRETARY TO GOVERNMENT
96988
9 DEC 1947
EDUCATION AND PUBLIC HEALTH DEPT.

ASST. SECRETARY TO GOVERNMENT
73898 EA
8 DEC 1947
FINANCE DEPARTMENT

Draft accepted in Fin. (It is presumed [illegible] will have been given any bonus similar to bonus given to certain local body servants who were not allowed revised scales of pay from 1.1.47)

6.12.47 8/12/47

Fin U.O. No. 73898-EA.1
8/12/47

E. & P.H. Dept.

The presumption of the Finance Dept. is correct. for orders as to the issue of the draft.

10.12.47

11/12/47

12/12/47

Education and Public Health ~~(B.3.)~~ Dept.

NOTE FOR THE CABINET.

Subject: Revision of scales of pay of teachers employed under the scheme of compulsory elementary education.

In connection with the general revision of salaries of teachers sanctioned by Govt. for members of the subordinate services, the Govt., have also introduced revised scales of pay for teachers in elementary schools under local bodies. The old scales in force for teachers in these schools and the revised scales sanctioned by Government are shown below: ~~in one view~~:-

Class of teachers (Trained)	OLD SCALES Rs.	NEW SCALES Rs.
Lower Elementary grade	15--20	23-33
Higher Elementary grade	20--30	30-45
Secondary grade	25--45	40-75

The extra cost on account of the introduction of the revised scales of pay has been estimated at about Rs. 86 lakhs, for all Local Bodies in the aggregate. The intention of Govt. is not to sanction any subsidy from the Provincial funds for the purpose. Local bodies should meet the extra cost from their own funds. The Government have promised to sanction wherever necessary advances in the first instance which will be recovered later. The advance required for each local body is being determined separately.

2. In 1945-46, the Govt., sanctioned a scheme for the introduction of compulsory Elementary Education in selected villages in each district. The scheme was extended to a few more villages in each district in 1946-47. Proposals have been called for from the D.P.I. for the extension of the scheme to some more villages this year.

p.t.o.

6

The proposals are being sanctioned as and when they are received from the Director. The Government have agreed to meet the entire expenditure connected with the scheme of compulsory Ele. Education introduced in each District.

3. The subsidy payable for the scheme is mainly determined with reference to the number of teachers and the pay admissible to them. During the years 1945-46 and 1946-47 the subsidy was calculated on the basis of the scales of pay in force prior to 1.1.47. The question now arises whether the subsidy to be paid in 1947-48 should be calculated with reference to the revised scales of pay sanctioned by Govt. or whether it should be determined only on the basis of the scales of pay in force prior to 1.1.47, District Boards being asked to meet the addl. expenditure on account of the revision of scales of pay of teachers employed under the scheme of compulsory Elementary Education from their own funds as in the case of teachers in schools in non-compulsory areas. It has been estimated that about 5 lakhs of children may have been newly brought into schools in compulsory areas before the end of 1947-48, and about 14,000 teachers may have been employed to impart education to these pupils, and the bulk of them will be of the higher Elementary grade. The subsidy payable in respect of these teachers on the basis of the old scales and the revised scales of pay will be about Rs 42 lakhs and Rs 63 lakhs respectively. Thus if the subsidy is fixed with reference to the old scales of pay, District Boards will have to meet from the Elementary Education Fund, the extra expenditure of Rs 21 lakhs besides the expenditure (of Rs. 86 lakhs in the aggregate), involved n the introduction of the revised scales of pay for teachers n schools in non-compulsory areas.

4. It was first decided in circulation that with a view to enable district boards to meet a portion of the extra cost of the revision of salaries of teachers the education tax should be raised in proportion to the extra cost involved in the revision of salaries. The Government have subsequently been ordering further increases in the rate of Education Tax to provide funds for revision of salaries of teachers.

P.t.o.

7/3 (17)

5. This Department considered that the Government should meet the additional expenditure resulting from the revision of salaries of teachers employed under the scheme of compulsory elementary education as the Government had agreed to bear the entire cost of the scheme of compulsory elementary education from Provincial funds. In other words, subsidy in respect of these teachers should be calculated on the basis of the revised scales of pay. The proposal was placed before the Standing Finance Committee and the Committee approved it. The proposal is now placed before the Cabinet for orders.

SS

RSM 7/11/47

8/11/47

Item (2)(a) Education and P.H.(B.2.)Dept.

9

(18)

NOTE FOR THE CABINET.

Subject: Revision of scales of pay of teachers employed under the scheme of compulsory elementary education.

--

In connection with the general revision of salaries of teachers sanctioned by Government for members of the subordinate services, the Government have also introduced revised scales of pay for teachers in elementary schools under local bodies. The old scales in force for teachers in these schools and the revised scales sanctioned by Government are shown below:

CLASS OF TEACHERS (TRAINED)	OLD SCALES Rs.	NEW SCALES. Rs.
Lower Elementary Grade	15--20	23-33
Higher Elementary Grade	20--30	30-45
Secondary grade	25--45	40-75

The extra cost on account of the introduction of the revised scales of pay has been estimated at about Rs 86 lakhs, for all local bodies in the aggregate. The intention of Government is not to sanction any subsidy from the Provincial funds for the purpose. Local bodies should meet the extra cost from their own funds. The Government have promised to sanction wherever necessary advances in the first instance which will be recovered later. The advance required for each local body is being determined separately.

2. In 1945-46 the Government sanctioned a scheme for the introduction of compulsory Elementary Education in selected villages in each district. The scheme was extended to a few more villages in each district in 1946-47. Proposals have been called for from the Director of Public Instruction for the extension of the scheme to some more villages this year. The proposals are being sanctioned as and when they are received from the Director. The Government have agreed to meet the entire expenditure connected with the scheme of compulsory elementary education introduced in each District.

3. The subsidy payable for the scheme is mainly determined with reference to the number of teachers and the pay admissible to them. During the years 1945-46 and 1946-47 the subsidy was calculated on the

p.t.o.

basis of the scales of pay in force prior to 1-1-47. The question now arises whether the subsidy to be paid in 1947-48 should be calculated with reference to the revised scales of pay sanctioned by Government or whether it should be determined only on the basis of the scales of pay in force prior to 1.1.47, District Boards being asked to meet the additional expenditure on account of the revision of scales of pay of teachers employed under the scheme of compulsory elementary education from their own funds as in the case of teachers in schools in non-compulsory areas. It has been estimated that about 5 lakhs of children may have been newly brought into schools in compulsory areas before the end of 1947-48 and about 14,000 teachers may have been employed to impart education to these pupils, and the bulk of them will be of the higher elementary grade. The subsidy payable in respect of these teachers on the basis of the old scales and the revised scales of pay will be about Rs 42 lakhs and Rs 63 lakhs respectively. Thus if the subsidy is fixed with reference to the old scales of pay, District Boards will have to meet from the Elementary Education Fund, the extra expenditure of Rs 21 lakhs besides the expenditure (of Rs. 86 lakhs in the aggregate), involved in the introduction of the revised scales of pay for teachers in schools in non-compulsory areas.

4. It was first decided in circulation that with a view to enable district boards to meet a portion of the extra cost of the revision of salaries of teachers the education tax should be raised in proportion to the extra cost involved in the revision of salaries. The Government have subsequently been ordering further increases in the rate of Education Tax to provide funds for revision of salaries of teachers.

5. This Department considered that the Government should meet the additional expenditure resulting from the revision of salaries of teachers employed under the scheme of compulsory elementary education as the Government had agreed to bear the entire cost of the scheme of compulsory elementary education from Provincial funds. In other words, subsidy in respect of these teachers should be calculated on the basis of the revised scales of pay. The proposal was placed before the Standing Finance Committee and the Committee approved it. The proposal is now placed before the Cabinet for orders.

M.V. SUBRAMANIAN,
SECRETARY TO GOVERNMENT.

RPS/21.11.

Education and Public Health Department

NOTE FOR THE STANDING FINANCE COMMITTEE

SUMMARY OF COST

Revision of scales of pay of teachers employed under the scheme of compulsory elementary education

---

Major head of account	Minor and sub-head of account	Ultimate cost Recurring Rs.	Ultimate cost Non-Recurring Rs.	Cost in the year of introduction(1947-48) Recurring Rs.	Cost in the year of introduction(1947-48) Non-Recurring Rs.
(1)	(2)	(3)	(4)	(5)	(6)
37 Edn.	1. Primary Grants to local bodies for primary education A. Local bodies (ii) Post War re-construction 1. Teaching-Voted	21 lakhs	--	* 21 lakhs	--

* The revised scales have been introduced from 1.1.47. The initial cost may be slightly less and is for 14 months.

In connection with the general revision of salaries of teachers sanctioned by Government for members of the subordinate services, the Government have also introduced, revised scales of pay for teachers in elementary schools under local bodies. The old scales in force for teachers in these schools and the revised scales sanctioned by Government are shown below in one view:--

Class of teachers (Trained)	Old scale Rs.	New Scale Rs.
Lower Elementary grade	15--20	23--33
Higher Elementary grade	20--30	30--45
Secondary grade.	25--45	40--75

The extra cost on account of the introduction of the revised scales of pay has been estimated at about Rs.86 lakhs, for all Local bodies in the aggregate. The intention of Government is not to sanction any subsidy from the Provincial funds for the purpose. Local bodies should meet the extra cost from their own funds. The Government have promised to sanction wherever necessary advances, in the first instance which will be recovered later.

2. In 1945-46, the Government sanctioned a scheme for the introduction of compulsory Elementary Education in selected villages in each district. The scheme was extended to a few more villages in each district in 1946-47. Proposals have been called for from the Director of Public Instruction, for the extension of the scheme to some more villages, this year. The proposals are being sanctioned as and when they are received from the Director. The Government have agreed to meet the entire expenditure connected with the scheme of compulsory Elementary Education introduced in each District.

3. The subsidy payable for the scheme is mainly determined with reference to the number of teachers and the pay admissible to them. During the years 1945-46 and 1946-47 the subsidy was calculated on the basis of the scales of pay in force prior to 1.1.47. The question now arises whether the subsidy to be paid in 1947-48 should be calculated with reference to the revised scales of pay sanctioned by Government or whether it should be determined only on the basis of the scales of pay in force prior to 1.1.47, District Boards being asked to meet the additional expenditure on account of

the

the revision of scales of pay of teachers employed under the scheme of compulsory Elementary Education from their own funds as in the case of teachers in schools in non-compulsory areas. It has been estimated that about 5 lakhs of children may have been newly brought into schools in compulsory areas before the end of 1947-48, and about 14,000 teachers may have been employed to impart education to these pupils, and the bulk of them will be of the Higher elementary grade. The xxxxxx subsidy payable in respect of teachers on the basis of the old scales and the revised scale of pay will be about Rs.42 lakhs and Rs.63 lakhs respectively. Thus if the subsidy is fixed with reference to the old scales of pay, District Boards will have to meet from the Elementary Education Fund, the extra expenditure of Rs.21 lakhs besides the expenditure (of Rs.86 lakhs in the aggregate), involved in the introduction of the revised scales of pay for teachers in schools in non-compulsory areas.

4. It has been decided in circulation that with a view to enable District Boards to meet a portion of the extra cost of the revision of salaries of teachers, the education tax should be raised in proportion to the extra cost involved in the revision of salaries. As in the first instance the additional income on account of the enhancement of education tax, will cover only a fraction of the extra cost involved, District Boards should devise means, for meeting the remaining expenditure; this would mean a general examination of their finances and the question of a further enhancement of education cess will also come for review in that connection.

5. This department considered that the Government should meet the additional expenditure resulting from the revision of salaries of teachers employed under the scheme of compulsory Elementary Education, as the Government have agreed to bear the entire cost of the scheme of compulsory education from provincial funds. In other words subsidy in respect of these teachers should be calculated on the basis of the revised scales of pay sanctioned by Government. The Finance Department have suggested that the matter should be placed before the Standing Finance Committee for consideration. The orders in circulation on the point are extracted below:-

"To the extent that the Local Boards cannot bear it, it must be met from Provincial funds".

T.S.AVINASHILINGAM,
Minister for Education
18-4-47.

Place it before Standing Finance Committee.

K. CHANDRAMOULI,
Minister for Local Administration
22-4-47.

Hon'ble Minister (Finance) saw the case and minuted on other issues raised in it; on the proposal that the point now in question should be placed before the Standing Finance Committee, it is presumed he agreed.

The matter may be placed before the Standing Finance Committee, as suggested by Finance and ordered in circulation.

Information

Information regarding the allotment under education, the expenditure incurred so far, the cost of the scheme etc., is given below:-

(a) Budget provision under the Major head of account (37 Edn.)	Rs.6,99,62,900
(b) Actual expenditure to end of June 1947 under the major head of account	Rs. 80.87 lakhs.
(c) Estimate of extra expenditure on the present scheme in the current year.	Rs. 21 lakhs
(d) Savings in the budget provision for other items included in the major head.	Not known, it is not possible to estimate now.

M.V.SUBRAMANIAN,
Secretary to Government