

Education and P. H (1948) Department.

Ns. SERIES.

G.O. NO. 1210

Dated 14.5.48.

[Despatch Abstract.]

B. E - 1948-49 - Elu. Edu. fund - Dt. Bd.
Tinnevely - Approved.

Back Papers.

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

Further Papers.

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

BY REGISTERED POST ACKNOWLEDGMENT DUE.

No. 55-27989/47.
Enc:- Budget Estimate in duplicate with Sub statements and Establishment Schedule in duplicate.

Tinnevely District Board Office,
Dated the 28th November 1947.

From

K. Ghulam Mahmood Sahib Bahadur, B.A.,
Collector & Special Officer,
District Board, Tinnevely.

To

The Director of Public Instruction,

M A D R A S.

Sir,

SUBJECT:- Budget Estimate - 1948-49 - Elementary Education Fund - Tinnevely District Board - Forwarded.

REF:- Your No.1974-B.1/47 dated 8--10--47.

The Revised Budget for 1947-48 and the Budget Estimate for 1948-49 relating to the Elementary Education Fund of this District Board are herewith enclosed in duplicate.

Details of expenditure under Salaries and contingencies are furnished separately.

Provision has been made for repairs to buildings including repairs to rent free buildings. A list in duplicate showing the details for the expenditure of Rs.48,600 for lands and buildings in non-compulsory area schools and Rs.39,610 for Compulsory area schools under Capital Revised Budget for 1947-48 is enclosed.

Marked variations have been fully explained separately.

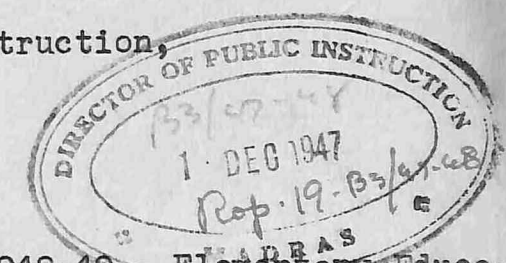
A schedule of establishment and a copy of District Board Resolution No.172 dated 25-11-47 approving the Budget are also enclosed in duplicate.

[Signature]
For Special Officer.

T.G.A. 28.11.

20 Nov 1947

20 Nov 1947



2
Proceedings of the Special Officer, District Board, Tinnevelly.
Dated 25--11--47.

3
Resolution No.172.

Read the Revised Budget for 1947--48 and the Budget Estimate
for 1948--49 of the Elementary Education Funds of the District Board,
Tinnevelly.

(D-5-27989/47).

A P P R O V E D.

Tsc/28.11.

(True extract).

K. GHULAM MAHMOOD,
Special Officer.

K. Ghulam Mahmood
20/11/47
For Special Officer.

T.G.A. 28.11.

Budget Estimate for 1948-49 and Revised Budget for 1947-48.

Particulars.	Actual for 46-47.	Budget for 47-48.	Actuals from April 47 to July 47	Revised Budget for 47-48.	Budget 48-49.
(1)	(2)	(3)	(4)	(5)	(6)
	Rs.	Rs.	Rs.	Rs.	Rs.
OPENING BALANCE.	47894		115435	115430	1840
<u>Receipts - Ordinary.</u>					
Education Tax.	286469	351000	1969	344110 1970	360000 2000
Income from Investment.	..	..	..	..	..
Contribution.	1200	1200	..	1200	1200
Other receipts.	265	500	117	300	300
Endowments.	232	200	18	230	230
<u>Government Grants.</u>					
1) Under Sec. 37 of Act.	77624	74000	29428	78170	76000
2) Under Proviso to Act.	163829	163800	25168	163800	163800
3) For Compulsory Education	..	229260	..	229260 -50000	229260
4) For supply of Midday Meals.	183035	..	..	..	..
5) For Marava Education. -do- Midday Meals.	-5632	14400	..	14400	20000
Subsidy for Dearness allowance.	..	..	..	..	..
Prevocational subjects.	1515	3000	486	1300	2000
Arrear toll compensation grant towards deficit.	68373	23690	..	23690 -30000	111960
Contribution from General Account.	150000	195000	..	195000	195000
Advances recovered.	37135	10000	894	4400	5000
Permanent advances recovered	1506	..	4841	10600	2000
Deduct amount transferred to Capital.	-17622	-33000	-4557	-72610	-59000
Refund of Government subsidy for Dearness allowance & Midday meals.	-42262	..	..	..	..
Total Receipts ordinary.	905667	1033050	58364	915820	1109750
<u>Receipts - Capital.</u>					
Sale of buildings.	..	..	..	..	..
Government grants other than Compulsory Edn.,	..	..	..	..	..
Compulsory Education.	200	49600	..	49600	46000

(P.T.O.)

Proceedings of the Special Officer, District Board, Timmavelli.
Dated 28-11-47.
Resolution No. 172.

Read the Revised Budget for 1947-48 and the Budget Estimate
for 1948-49 of the Elementary Education Funds of the District Board.
Timmavelli.
(D-5-27883/47).

A P P R O V E D.

K. GHANAM MAHMOOD
Special Officer.

(True extract).

TAC/28.11.

For Special Officer.

T.G.A. 28.11.

(1)	(2)	(3)	(4)	(5)	(6)
	Rs.	Rs.	Rs.	Rs.	Rs.
Marava School.s	..	..	..	..	..
Amount transferred from Ordinary.	17622	33000	4557	72610	59000
Total Capital.	17822	82600	4557	122210	105000
Total Ordy. & Capital.	923489	1115650	62921	1038030	1214750
Grand Total including opening balance.	971383	1115650	178356	1153460	1216590
<u>Expenditure - Ordinary.</u>					
Dt. Bd. Educational Officer's Pay.	..	..	..	2750	2000
-do- T.A.	..	..	..	550	400
Salaries of Masters.	370670	860190	127724	548000	637130
Dearness allowance.	247913	..	123964	303400	314160
Clerks & Serwants.	9419	10960	..	15600	15600
Contribution to P.F.	16527	19360	21	20000	22000
Travelling allowance.	754	1550	77	1000 + 300	1000 +1200
Gratuity.	352	500	..	600	500
Prevocational subjects.	2744	..	763	3000	3000
Contingencies & Equipments.	..	..	..	..	..
House Rent.	20227	36920	7076	28700	30600
Other Items.	20567	29320	8112	30000	33000
Furniture & Apparatus.	426	3500	77	2000	3000
Library books & Maps.	..	..	..	..	..
Compulsory Education.	79769	..	..	..	..
Supply of Midday Meals -do-	7203	..	5822	21680	..
-do- Marava Schools.	830	..	2359	14400	20000
Supply of Books & Slates.	..	..	..	..	..
Repairs to buildings.	5139	18000	69	30490	21000
Contribution to Panchayat.	3812	3800	3938	3940	4000
Advances Recoverable.	33959	5000	153	3000	3000
Permanent advances.	17815	..	..	..	..
Total - Ordinary.	838126	989100	280155	1029410	1111590
<u>Expenditure - Capital.</u>					
Land & Buildings.	9766	..	2670	48600	56000
Compulsory Education -do-	8056	25000	..	39610	20000
Furniture & Apparatus.	..	20600	1452	6000	20000
Books & Slates.	..	..	435	3000	2000
Other Schools.	..	27000	..	19000	3000
Marava Schools - Sheds.	..	3000	..	..	3000
Furniture and Apparatus.	..	1000	..	1000	1000
-do- -do- Other Schools.	..	6000	..	5000	..
Total - Capital.	17822	82600	4557	122210	105000

P.T.O.

(1)	(2)	(3)	(4)	(5)	(6)
	Rs.	Rs.	Rs.	Rs.	Rs.
Total Capital.	17822	82600	4557	122210	105000
Total Ordinary & Capital.	855948	1071700	284712	1151620	1216590
Closing Balance.	115435	43950	-106356	1840	..
Grand Total including Opening balance.	971383	1115650	178356	1153460	1216590

For Special Officer,
District Board, Tinnevely.

T.G.A. 28.11.

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Handwritten calculations and notes:

1153460
229260
14400
49600
293260
860200
115435
1029410
243660
785750
39610
6000
3000
49600

1214750
249260
46000
275260
949470
860200
122200
49600
72600

111590
249260
862330
74000
93330
1216590
59

20000

Recd. 936,790
Ch 0 759440
a 33000
CLB 43950

115435
764770
785750
72600
1850

Tinnevelly District Board - Elementary Education Fund.
Revised Budget - 1947--48.

	Salaries.	Dearness allow- ance.	House Rent.	Fixed contingen- cies.	Other items.
	Rs.	Rs.	Rs.	Rs.	Rs.
Higher Elementary school, Tinnevelly East.	56,590/-	30,720/-	3,400/-	1,300/-	1,100/-
-Do- -do- Tinnevelly West.	45,020/-	23,210/-	1,900/-	1,200/-	750/-
Koilpatti Taluk.	59,250/-	34,420/-	3,700/-	1,700/-	1,100/-
Sankarankoil Taluk.	50,960/-	29,510/-	3,900/-	1,900/-	900/-
Tenkasi.Taluk.	59,690/-	33,900/-	2,600/-	2,000/-	950/-
Srivaikuntam Taluk.	41,990/-	19,800/-	2,400/-	1,850/-	620/-
Tiruchendur Taluk.	60,530/-	33,690/-	2,900/-	2,550/-	1,100/-
Nanguneri Taluk.	63,470/-	35,900/-	3,300/-	2,500/-	1,180/-
Tinnevelly Taluk.	44,770/-	~~25,660/-~~ 25,650/-	1,900/-	1,500/-	580/-
Ambasamudram Taluk.	48,510/-	26,700/-	2,700/-	1,800/-	650/-
Leave salary.	13,220/-	7,400/-	..	..	..
Provision for additional teachers to be employed in compulsory area and Marava schools.	4,100/-	2,500/-	..	370/-	..
Postage.	..	..	..	..	2,400/-
<i>Total -</i>	5,48,000/-	3,03,400/-	28,700/-	18,670/-	11,330/-
				30,000/-	

For Special Officer
District Board, Tinnevelly.

Tsc/28.11.

	Salaries includ- ing weight -age and incre- ment.	Dear- ness allow- ance.	House Rent	Fixed contin- gencies.	Other items.
Higher Ele. Schools - Tinnevelly East.	61980	30100	2580	1050	1200
-do- Tinnevelly West.	49890	23730	1520	720	800
Koilpatti Taluk.	66100	32620	2790	1740	1200
Sankarankoil Taluk.	~~55520~~ 56520	27650	3320	1870	1000
Tenkasi Taluk.	62910	30520	2200	1930	1000
Srivaikuntam Taluk	42700	20020	1700	1630	800
Tiruchendur. Taluk.	63500	30580	2630	2520	1200
Nanguneri Taluk.	65630	31550	2500	2420	1300
Tinnevelly Taluk.	~~47110~~ 46110	22780	1200	1370	800
Ambasamudram Taluk.	49670	23340	2160	1680	700
Leave salary.	25120	18000			
Provision for Additional teachers for compulsory area and New Marava Schools	~~48000~~ 47000	23270	8000	2000	1470
Postage.	..	..	..	..	2600
TOTAL.	637130	314160	30600	18930	14070
				33000	

Subyarnan
For Special Officer,
District Board, Tinnevelly.

T.G.A. 28.11.

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Elementary Education Fund - Revised Budget - 1947--48 - Details for Capital Expenditure, Lands and Buildings - Non-Compulsory Area schools.

Name of work.	Actual allotment required for expenditure for 1947-48.
	Rs.
1. Constructing combined latrine and urinal to Board Boys school, Melapavoor.	200/-
2. Constructing additional shed in the Board school, Pothukudy.	2,200/-
3. -do- -do- in Board Sengunthar school, Kallidaikurichi.	2,400/-
4. Sinking a tube well in the Board school, at Therkkumadathur.	650/-
5. Constructing additional shed to the Board school at Veerakeralampudur.	3,500/-
6. -do- -do- at Panbuli.	3,200/-
7. -do- -do- at Aiyapuram.	3,500/-
8. Constructing combined latrine and urinal at Board Boys school, Nagaram.	550/-
9. Constructing additional shed and compound wall to the Board school, Vasudevanallur.	5,200/-
10. Constructing compound wall to the Board school at Sennamareddipatti.	4,350/-
11. Constructing compound wall to the Board school, at Elayarasandal.	6,200/-
12. Constructing ~~compound~~ additional accommodation in the Board school at Tiruvengadam.	5,170/-
13. Constructing thatched shed in the Board school at Gangaikondan.	3,750/-
14. Constructing wall in Board Labour school at Pillayarkulam.	600/-
15. Constructing mud compound wall in Board Labour school at Peruncottur.	430/-
16. Providing wooden partition - Board Higher Elementary school, at Gangaikondan.	770/-
17. Constructing additional shed to the Board Boys school at Kadambodyalvu.	2,600/-
18. -Do- -do- -do- at Padmaneri.	2,050/-
19. -Do- -do- Temporary shed for additional accommodation to the Board Boys school at Sennalpatti.	1,280/-
Total.	48,600/-
<u>Compulsory area:</u>	
1. Constructing a type design latrine to the Board Sengunthar school at Ambasamudram.	1,000/-
2. Providing additional shed to Board Sengunthar school at Ambasamudram.	2,750/-
3. -Do- thatched shed to the Board Girls school at Tachanallur.	4,750/-

(1)			(2).
			Rs.
4.	Providing thatched shed to the Board Boys school at Tachanallur.	0	3,050/-
5.	-Do- -do- -do- at Munnirpallam.	0	2,020/-
6.	Constructing combined latrine and urine at Board Muslim school at Kadayanallur.	0	620/-
7.	-Do- -do- at Puliangudi.	0	550/-
8.	Constructing additional accommodation to the Board Boys school at Kalugumalai.	0	5,100/-
9.	-Do- -do- temporary shed to the Board Girls school, Koilpatti.	0	3,380/-
10.	-Do- -do- -do- Bd. Boys school, Koilpatti.	0	6,500/-
11.	-Do- additional shed to the Board school, Puliangudi.	0	5,250/-
12.	-Do- -do- -do- Board Boys school, Valliyur.	0	1,840/-
13.	-Do- -do- -do- Board Marava school at Pattapillaipudur.	0	2,800/-
Total.			39,610/-

For Special Officer
District Board, Tinnevely.

Tsc/28.11.

REVISED BUDGET - 1947-48:-

Receipts. Credit has been taken under Education Tax for Rs.3,44,110, calculated at the rate of 14 pies in the ruppe of land revenue for fasli 1356, and at the rate of 17 pies for fasli 1357 as per G.O. No. MS.1537, Edn., dated 15-7-47. Under Government grant under Section 37 of the Act, Rs.76,200 which is the amount actually sanctioned by Government has been taken credit. The collection of Education tax of Rs.1,970 in Melapalayam Panchayat area and credited to District Board has been taken as credit under Education Tax and the equivalent grant sanctioned therefor has been taken as credit under grant. A sum of Rs.1,63,800 which has been sanctioned as grant under proviso to section 37 of the Act and it has been taken as credit. Under Government grant for Compulsory Education, a sum of Rs.1,79,260 has been taken as credit against the sum of Rs.2,29,260 provided in the budget. Teachers have not been appointed as anticipated and additional accommodation also was not provided. Hence less amount has been taken as credit. The credit of Rs.14,400 has been taken for supply of Midday meals to pupils in Marava Schools, as was provided in the budget. A sum of Rs.1,95,000 has been taken credit as contribution from General Account Ordinary, and Rs.23,690 from arrear toll compensation grant, as in previous years. The sum of Rs.30,000 ordered in G.O. No. MS.1537, Education dated 15-7-47 to be refunded out of the arrear toll compensation grant adjusted in 1946-47 has been shown as refunds.

Under Capital a sum of Rs.49,600 has been taken credit as grant from Government for equipment in respect of schools in compulsory area, construction of sheds in Marava Schools, supply of books and slates to pupils of Schools in Compulsory area.

Expenditure. Two-thirds of the cost of pay etc. of the District Board Educational Officer has been provided in the Revised Budget as per Government Memo. No.7220-B.2/47-3. Education dated 13-11-47.

Increased provision under salaries of Masters and Dearness allowance is due to giving effect of the Revised scale of pay to teachers and allowing them advance increments for weightage of service as sanctioned by Government.

Under ~~the~~ Clerks and servants provision has been made for the existing 1 Superintendent, 9 Lower Division Clerks and One Attender, and also 1 Upper Division Clerk and two Lower Division Clerks sanctioned in Government Memo. No.65973-B.2/47-3 dated 27-10-47 temporarily up to the end of March 48.

The slight increase under contribution to P.F. is due to confirmation of teachers. Under prevocational subjects a sum of Rs.3,000 is provided for expenditure on purchase of yarn cotton etc. required for schools.

Though the supply of Midday meals to pupils in compulsory area has been discontinued with effect from 1-4-47, a sum of Rs.21,680 is provided for making final adjustment in settling the accounts of the year 1946-47. A sum of Rs.14,400 has been provided for supply of Midday meals to pupils in Marava Schools, as provided for in the budget. An amount of Rs.30,490 required by the Divisional Engineer for repairs to buildings has also been provided.

Capital. A sum of Rs.48,610 has been provided for supply of furniture, equipment, Books and slates and additional accommodation for schools in Compulsory area and Rs.1,000/- for Marava Schools. A sum of Rs.24,000 is also provided for supply of furniture and equipment to other schools and Rs.48,600 for buildings for other schools as required by Divisional Engineer.

Though there was surplus in the opening balance in 1947-48 and the rate of Education Tax has been raised, the

Revised budget has closed with a balance of Rs.1,840 only.

BUDGET ESTIMATE - 1948-49.

The sum of Rs.3,60,000 taken credit under Education Tax is the amount calculated at the rate of 17 pies in the rupee of land revenue as per G.O. No. MS.1537, Edn. dated 15-7-47 and Rs.2,000 being the amount to be adjusted by Melapalayam Panchayat Board.

Under Government grant for Compulsory Education, a sum of Rs.2,29,260 has been taken credit as follows:--

Salaries of Teachers.	...	Rs.2,04,680.
House Rent.	...	" 16,380.
Contingent charges.	...	" 8,200.
		Rs. 2,29,260.

Proposals for opening 9 additional schools have been sent up for sanction. A sum of Rs.20,000 has been taken credit in the Budget for the supply of Midday meals to pupils in the existing and the proposed schools.

A sum of Rs.1,11,960 is taken credit under arrear toll compensation grant to meet the anticipated deficit in the Budget estimate for 1948-49.

RECEIPTS - Capital. Rs.46,000 is taken credit as grant for Compulsory Education and Marava Schools towards the provision of furniture and equipment, supply of books and slates and additional accommodation.

Expenditure. A sum of Rs.2,400 is provided towards two-thirds cost of the pay etc. of the District Board Educational Officer as per Government Memo. No.7720-B.2/47-3.Edn. dated 13-11-47.

The increase under salaries of Masters, and Dearness allowance is due to provision having been made for appointing 100 additional teachers for schools in compulsory area and for Marava Schools.

As the schemes of Compulsory and Marava education are being expanded every year, provision has been made under Clerks and servants, as in Revised budget for 47-48, including the temporary establishment. Sanction for continuing the temporary staff will be applied for.

Increased provision under Provident Fund Contribution is to meet bonus for the teachers to be confirmed.

Under contingencies, house rent, and furniture and apparatus increased provision is made for anticipated increased expenditure under the items.

A sum of Rs.20,000 has been provided for the supply of Midday meals to pupils in the existing Marava Schools and 9 schools proposed to be opened hereafter.

Under Repairs to Buildings Rs.21,000 is the amount required by the Divisional Engineer.

Under Capital Expenditure the Divisional Engineer has asked for a lump sum of Rs.56,000 which is provided. For Schools in Compulsory area and for Marava Schools provision is made as follows:-

Additional accommodation.	... Rs. 20,000.
Furniture & Apparatus.	... " 20,000.
Books and slates.	... " 2,000.

Marava Schools:-

Providing Sheds.	... " 3,000.
Furniture & apparatus.	... " 1,000.

	Rs. 46,000.

A sum of Rs.3,000 has also been provided for the supply of furniture to other schools.

The receipt including the opening balance as per the budget for 1948-49 come to Rs.11,04,630. The expenditure both under

P.T.O.

Ordinary and Capital comes to Rs.12,16,590. To make up the deficit of Rs.1,11,960, credit has been taken under receipts for an equal sum as contribution from Government under arrear toll compensation grant.

There is therefore no balance at the end of the year.

M. J. S. S.
For Special Officer,
District Board, Tinnevely.

T.G.A. 28.11.

Tinnevelly District Board - Elementary Education Fund.
Budget Estimate 1948--49.

	Total number of schools.	Total number of Teachers.	Secondary Grade.	Higher Grade.	Lower Grade.	Exempted.	Religious Instructors.	Prevocational Instructors.	Attenders.	Peons.	Conductresses
Higher Elementary schools Tinnevelly East.	12.	142.	47.	76.	7.	..	1.	11.	..	8.	..
Higher Elementary schools Tinnevelly West.	11.	113.	43.	58.	4.	..	1.	7.	..	7.	..
Koilpatti Taluk.	64.	164.	5.	152.	7.	..	..	..	..	8.	..
Sankarankoil Taluk.	51.	143.	6.	121.	13.	1.	2.	..	..	2.	14.
Tenkasi Taluk.	48.	163.	12.	127.	15.	2.	7.	..	..	1.	12.
Srivaikuntam Taluk.	39.	110.	7.	88.	9.	..	6.	..	..	..	14.
Tiruchendur Taluk.	60.	166.	6.	144.	6.	2.	8.	..	..	..	22.
Nanguneri Taluk.	59.	165.	8.	140.	11.	1.	5.	..	4.	..	20.
Tinnevelly Taluk.	49.	120.	4.	106.	8.	..	2.	..	..	..	8.
Ambasamudram Taluk.	37.	125.	10.	93.	17.	..	5.	..	..	..	14.
Total.	430.	1411.	148.	1105.	97.	6.	37.	18.	4.	26.	104.

Tsc/28.11.

[Signature]
For Special Officer
District Board, Tinnevelly.

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Tinnevely District Board
Elementary Education Fund - Budget Estimate 1948--49.

	Number of schools having as the highest class.								Total.
	VIII Standard.	VII Standard.	VI Standard.	V Standard.	IV Standard.	III Standard.	II Standard.	I Standard.	
No. of schools on the date of submission of Budget.	20.	1.	2.	402.	3.	2.	..	..	430.

Number of schools to be opened in the ~~EM~~ ensuing year. 0.

Nine.

Total number of teachers employed in all the schools under the management of the local body on the date of submission of Budget, Scale of pay in force and the number of teachers in each scale. 0

Secondary Grade. 148. Rs.40--1 $\frac{1}{2}$ --55-2-75.
Ely.Higher " 1105. Rs.30--1--45.
Ely.Lower. " 97. Rs.23--1--33.
Exempted teacher. 6.
Prevocational Ins-
tructor. (18.
Religious Instruc-
tor. 37.
1411.

Number of additional teachers proposed to be employed:-

(1) in the existing schools.

.. Additional teachers are proposed to be employed in compulsory areas as and when recommendations are received from the Inspecting Officers.

(2) Schools to be newly opened during the ensuing year and their scale of pay. 0

Additional schools are proposed to be opened in compulsory areas as and when recommendations are received from the Inspecting Officers.

If the pay of the existing teachers is proposed to be revised, the total number of teachers whose pay will be affected showing the present and the proposed scale of pay and extra provision made for the purpose. 0

Nil.

Tsc/28.11.

R. J. J. J. J.
28.11.49
For Special Officer
District Board, Tinnevely.

1484x12
592 7004
12637x12=45468
3189 52512

24
Extract of L.A.Dept. note (para 7) relating to the
Budget Estimate - 1948-49 - of Tinnevely Dt. Board. 25

L.A.Dept. (Bud. II)

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7. Contribution to Ely. Edn. account: The Board has provided for a contribution of Rs. 1,95,000 in 1947-48 as well as in 1948-49 from General account Ordinary to E.E. account. While passing orders on the B.E. of the Dt. Bd. for 1947-48 the same amount was approved. In addition to the above contribution, the Board was permitted to adjust a sum of Rs. 23,690 to its E.E. account for 1947-48 from the arrear toll compensation sanctioned to the Board in the current year. But the Board has adjusted a sum of Rs. 6,310 only in 1947-48 from this grant. The Board has also proposed to adjust a sum of Rs. 1,11,960/- to its E.E. account for 1948-49 from the arrear toll compensation grant likely to be sanctioned in 1948-49. The E.E. Budget for 1948-49 as framed by the Board opens with a balance of Rs. 1,840 and closes also with a nil balance. The contributions proposed may stand.

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R.D.P.,
4-2-48.
Secretary, L.A.Dept.

-Yes, pending
examination of E.E.
budget in E.& P.H.
R.D.P.,
4-2-48.

12841

of the Director of Public Instruction, Madras.
 No. 12841 dated 17-2-48.
 The Government of Madras, Madras.
 From the Special Officer, Madras.
 No. 12841 dated 17-2-48.
 Submitted.

3. Minor variations between the Revised Estimate for 1947-48 and the Budget Estimate for 1948-49 have been explained. The credit taken for 1947-48 as Government Grant under Section IV of the Elementary Education Act should be raised to Rs. 1,63,800 with reference to G.O. Nos. 1563 and 1564 dated 26-2-47 and 1565 dated 27-2-47. The credit taken for Rs. 1,63,800 as Govt. Grant under the proviso to Section IV of the Elementary Education Act should be raised to Rs. 1,63,801 with reference to G.O. Nos. 1563 and 1564 dated 26-2-47 and 1565 dated 27-2-47.

4. Budget Estimate 1948-49.

i. The credit taken for Rs. 1,63,800 as Govt. Grant under Section IV of the Elementary Education Act should be raised to Rs. 1,63,801 with reference to G.O. Nos. 1563 and 1564 dated 26-2-47 and 1565 dated 27-2-47.

ii. The credit taken for Rs. 1,63,800 as Govt. Grant under the proviso to Section IV of the Elementary Education Act should be raised to Rs. 1,63,801 with reference to G.O. Nos. 1563 and 1564 dated 26-2-47 and 1565 dated 27-2-47.

5. Recommendation.

A recommendation is reported to be inadequate in the above schools and in girls' schools and in girls' schools. Early steps may be taken to provide additional accommodation in these schools in consultation with the Inspecting Officers.

6. Equipment.

A good majority of the schools are in need of supply of articles of equipment. The Special Officer may be advised to cause the supply of articles of equipment in consultation with the Inspecting Officers so that such of the schools requiring the equipment urgently may get the priority.

Compulsory Education - Revised Estimate for 1947-48.

A sum of Rs. 1,73,850 has been taken credit for in the Revised Estimate for 1947-48 towards the scheme of compulsory education. The amount sanctioned in G.O. No. 2368 dated 4-11-47 is Rs. 1,73,850. Government sanction is therefore required for the above.

For Director of Public Instruction,
 Government of Madras.
 Madras & L.A. Department, Madras.

Edn. & P.H. (B2).

Order Ms. No. 1210 Edn. dated 14.5.48.

Sub:- Budget Estimate - 1948-49 - Ele. Edn. Fund - Dt. Board, Tinnevely - Orders passed. *vr*

Read:- From the D.P.I. ROP. No.19-B3/47-48 dated 17-2-48.

 The Govt. pass the following orders on the revised estimate for 47-48 and Budget Estimate for 48-49 of the Ele. Edn. Fund under the control of the Dt. Bd. Tinnevely.

Budget Estimate for 48-49:

The Budget Estimate for 48-49 of the E.E. Fund ^{under the control} of the Dt. Bd., Tinnevely, is approved.

Revised Estimate for 47-48:

2. An extract ~~from~~ ^{of} the remarks of the D.P.I. in paras 5, and 6 of his endorsement ^{read above} cited is forwarded to the Spl. Officer, Dt. Bd., Tinnevely, for information and necessary action.

To
 The S.O., Dt. Bd., Tinnevely.
 (with extracts).
 The D.P.I.,
 " Exr. of L.F. Accts.
 " L.A. Dept.

AM
13/5/48

Subj:- Elementary Ldn. Fund - Dt. Board, Tinnevely -
Budget Estimate for 1948-49.

From the D.P.I., Rep.19 B3/47-48 dated 17-2-48.

The D.P.I. has forwarded with his remarks the revised estimate for the year 1947-48 and the Budget Estimate for 1948-49 of the elementary education fund under the control of the Dt. Board, Tinnevely. The estimates are examined below:-

2. Provision has been made both in the R.E. and in the B.E. for expenditure connected with the scheme of compulsory ele. education and credit has been taken for a subsidy from Provl. Funds to cover the entire cost of the scheme. The adequacy of the provision made is examined in para 7 below.

3. Assuming that the expenditure on the scheme of compulsory ele. education will be equal to "subsidy taken credit for in the Budget, other normal receipts and charges in the Ele. Edn. Fund Account will be as follows (excluding the transactions under the compulsory Ele. Education Fund):-

	B.E. for 47-48 as sanc- tioned by Govt.	R.E. 1947-48.	B.E. 1948-49
	Rs.	Rs.	Rs.
Opening balance.	Nil.	1,15,430	1,850
Receipts.	9,36,790	7,44,770	9,19,490
<u>Charges: Ordinary.</u>	7,59,840	7,85,750	8,62,330
Capital.	33,000	72,600	59,000
Closing balance.	43,950	1,38,150	--10

4. R.E. for 47-48:- Credit has been taken for the increased income under Education tax due to the rise in the rate of the education tax from 14 to 17 pies. In addition to the contribution of Rs. 1,95,000 from the Genl. fund allowed to be provided in the B.E. for 1947-48 the Board was permitted to adjust a sum of Rs. 23,690 to its E.E. fund for 1947-48 from the arrear toll compensation sanctioned to the Board in the year 1947-48. Necessary credit has been taken for this contribution and the A.T.C. grant. Provision

has been made in the R.E. for the payment of salaries to teachers in the revised scales of pay with advance increments. The Additional expenditure involved has been met by the adjustment of the arrear toll compensation grant to the Ele. Edn. Fund. The variations under the several heads have been explained by the Spl. Officer on pages 15--19 c.f. The R.E. closes with a balance of ^{Rs} 1,840. No special remarks seem called for.

5. Budget Estimate for 1948-49:- The Board will derive additional income from the enhancement of Education tax for the 12 months in the year. Necessary credit has been taken for this amount. As in the current year, a contribution of Rs. 1,95,000 has been made from the General Funds to the Ele. Edn. Fund. The Board also proposes to adjust a sum of Rs. 1,11,960 to its E.E. fund for 1948-49 from the arrear toll compensation grant likely to be sanctioned in 1948-49. L.A. have agreed to allow these provisions to stand. The Budget provides for the payment of salaries to teachers on the revised scales of pay. The need for the provision made under several heads has been explained in pages 17--19 c.f. The budget closes with a 'nil' balance.

6. Compulsory elementary education:

Details of the provision made for the scheme are given on pages 15--17 c.f. Inasmuch as the entire expenditure connected with the scheme is met from Provincial Funds, no specific examination of the provision seems necessary. The Board will be entitled to a subsidy with reference to the expenditure actually incurred by it. It may be noted that the Government have decided not to extend the scheme of compulsory elementary education in 1948-49. The provision made both in the Revised Estimate and in the Budget Estimate may be tentatively allowed.

8. Credit has been taken both in the R.E. for 1947-48 and B.E. for 48-49 for subsidy towards the provision of furniture, equipment, additional accommodation, etc. for Marava schools. In 1945-46 the Govt. sanctioned a special scheme for the spread of education among Marava children. The Board is eligible for subsidy towards the ~~scheme~~ ^{salaries and} ~~sanctioning~~ of dearness allowance to the teachers in these schools, for the provision of buildings and supply of equipment etc. The credit taken may be tentatively allowed, as subsidy will be given with reference to the expenditure incurred.

9. The Govt. have ordered an increase in the grant of dearness allowance sanctioned to Govt. servants. The revised rates are applicable to employees of local ~~municipal~~ bodies also, though specific orders have not yet been issued in the matter. On the basis of the particulars furnished in the Budget, it will be seen that the extra expenditure to the Dt. Board, Tinnevely, will be about Rs. 53,000, leaving out of account the teachers employed under the scheme of compulsory ele. education. (In the case of teachers employed under that scheme, the additional expenditure on account of the grant of Dearness allowance will be met from Provl. Funds). It is not clear whether the entire expenditure on account of the grant of dearness allowance at the increased rates will have to be met from Provl. Funds by way of subsidies, or whether the rate of Edn. tax should be raised so as to minimise the liability of Govt. In the case of the Dt. Board, Tinnevely, no subsidy ~~has been~~ ^{was} paid to the Dt. Board for dearness allowance ~~within~~ last year, as the Board ~~is~~ ^{was} able to meet the expenditure by utilizing the arrear toll compensation grant.

In connection with the scheme of dearness allowance in force, the policy of Govt. is to provide funds by the enhancement of the rate of education tax; transfer of surplus from Genl. funds, etc. to local bodies to enable it to meet the expenditure on dearness allowance before the payment of subsidy is considered. Anyhow, this point may be examined after specific orders are passed by L.A. directing the grant

of dearness allowance to employees of local bodies including Elementary school teachers at the revised rates.

L.A. and Finance may see for remarks.

Mo
7.4.48

BM
12/4/48

12/4/48

L.A.
Fin.

E4P.H.O.O. 13349 32/48-1

L.A. DCPH.

C.

15.4.48.

Para 4 on p 1 above. This has been already agreed to.

Para 5 on p 2 above. This has also been agreed to.

No further remarks are called for. The file may be pressed on to Fin Dept. 19/4

21.4.48
21.4.48

21.4.48

WA. W.O. 15332-10
22/4/48

Fin (Exp. A)

22/4

The notes on H1-4 above may be perused and the file returned to E4P.H. (No special remarks are called for as there is no special proposal for a subsidy towards D.A. either for 1947-8 or 1948-9)

25.4.48

E4P.H. (B3)

Fin Op. 31538 EA-1
25/4/48

A draft order is submitted for approval.

6.3.48
8/5/48

BM
13/5/48

30325
26 APR 1948
EDUCATION AND PUBLIC HEALTH DEPT

31538 EA
22 APR 1948
FINANCE DEPARTMENT

16 APR 1948
15332
SECRETARIAT, L.A. DEPT.