closed
3/8.6. Sept

Sectt. II-27—58,004—27-10-47.

Education and P. H. (194 &) Department.

Rs. SERIES.

20

G.O. NO. 1211

Dated 14.5.48.

[Despatch Abstract.]

B.E. for 47-49 E.E. fund -

Dt. 3d; Tuticorin-Alli — Orders passed.

TRICHINOPOLY DISTRICT BOARD.

BUDGET ESTIMATE RELATING TO ELEMENTARY EDUCATION ACCOUNT FOR 1948-49.

ABSTRACT.

	Opening Balance.	Receipts.	Expenditure.	Closing Balance	Closing balance both ordinary and capital.
Ordinary.	80,740.	10,23,740.	13,09,080.	(-) 2,04,600.	(-)2,04,600.
Capital.	...	45,000.	45,000.	...	...

-X-X-X-

K.M. Mahalingam Pillai
Special Officer,
District Board, Trichinopoly.

-X-X-X-

TRICHINOPOLY DISTRICT BOARD. 3

BUDGET ESTIMATE OF THE ELEMENTARY EDUCATION FUNDS FOR 48-49. Receipts. 3

Actuals. 1946-47.	Revised Budget estimate 1947-48.	Head Of Account.	Budget estimate 1948-49.
-1-	-2-	-3-	-4-
Rs.	Rs.		Rs.
91,722.	2,59,000.	Opening Balance.	80,740.
2,98,390.	3,31,550.	1. Education Tax.	3,31,550.
...	60.	2. Fees, Fines and Penalities.	60.
...	20.	4. Income from Investments.	20.
...	20.	6. Endowments. ...	20.
1,094.	1,400.	8. Other receipts. ...	1,400.
79,631.	1,00,380.	9. Government Grants. (a) Under section 37 of the Act.	1,08,370.
76,197.	...	(b) Under the proviso to section 37 ~~non voted~~ ~~G.O.No.~~ Voted.	...
1,30,181.	61,460. 2,05,490.	9.(c). Compulsory Education. 45-46.	2,05,490.
2,06,728.	61,460. 8,970.	46-47 and 47-48.	98,230.
...	4,24,290.	10. Contribution from General Account.	3,20,600.
3,22,000.	3,000.	11. Advances recovered. ...	3,000.
7,975.		DEDUCT. Refunds.	...
15,792.	1,11,650.	Amount transferred to Capital.	45,000.
9,844.	36,000.		
10,96,560.	9,88,990.	Net ~~xxxxxx~~ Total ordinary.	1023,740.
		CAPITAL.	
...	22,200.	Government Grant.	...
...	...	Contribution from General Account.	...
...	36,000.	Appropriation from Ele. Edn, Ordinary. ...	45,000.
9,844.	58,200.	Total.	45,000.
11,06,404.	10,47,190.	Total both Ordinary and Capital.	10,68,740.
...	13,06,190.	Grand Total including Opening Balance.	11,49,480.
11,98,126.			

K Mahalingam Pillai 9/12
for Special Officer.
District Board, Trichinopoly.

8/2627 x-x-x-

TRICHINOPOLY DISTRICT BOARD.

BUDGET ESTIMATE OF THE ELEMENTARY EDUCATION FUNDS FOR 48-49. EXPENDITURE.

1. Rs.	2. Rs.	3.	4. Rs.
		EXPENDITURE ORDINARY.	
		1. Staff-Salaries and allowances Dt.	
...	2,200.	Board Educational Officer.	2,400.
...	480.	Contribution for pension & Leave allowances.	540.
...	200.	T.A. & Contingencies. ...	500.
7,98,261.	10,00,650.	Masters.	11,46,250.
11,691.	17,490.	Clerks and Servants... ...	19,050.
378.	1,500.	Gratuity.	1,200.
19,458.	31,950.	Contribution to Provident Fund.....	35,970.
1,789.	1,750.	Travelling Allowances. ...	2,000.
		2. Contingencies.	
30,993.	40,170.	House Rent.	36,560.
20,486.	29,380.	Other items.	32,640.
35,069.	11,000.	Midday Meals.	...
		EQUIPMENT.	
...	650.	Furniture and apparatus. ...	1,100.
...	400.	Library books and maps. ...	400.
770.	1,200.	OTHER ITEMS. ...	2,420.
...	30.	3. Prizes and scholarships. ...	50.
393.	25,200.	4. Repairs to buildings. ...	25,000.
9,999.	3,000.	6. Advances recoverable. ...	3,000.
9,29,287.	11,67,250.	Total Ordinary.	13,09,080.
		CAPITAL.	
9,844.	11,000.	1, Land and Buildings... ...	15,000.
...	35,000.	2. Equipment.	20,000.
...	7,200.	(i) Furniture and apparatus.	5,000.
...	5,000.	(ii) Library Books and maps.	5,000.
...		(iii) Other Items.	
			45,000.
9,844.	58,200.	TOTAL.	
9,39,131.	12,25,450.	Total both ordinary and capital.....	13,54,080.
2,58,995.	80,740.	Closing Balance. ... ..(-)	12,04,600.
11,98,126.	13,06,190.	Grand total including C.B. ...	11,49,480.

K Mahalingam Pillai
9/12
Special Officer.
District Board, Trichinopoly.

-x-x-x-x-x-

The Trichinopoly District Board.

Statement showing the particulars relating to the elementary schools for the year 1948-49.

	Number of schools having the highest class.						Total.
	VIII.	VII.	VI.	V.	IV.	III.	
No. of schools on the date of submission of the budget.	24	4	2	616	∅	9	655.
No. of schools proposed to be opened in the year 1948-49.	Nil.						
Total number of teachers employed in all the schools under the management of the Local body on the date of submission of the budget.	Secondary grade - 128. 40-1½-55-2-85.) Adopted from 1/1/47. Higher grade. 1502. 30-1-45. Lower grade. 129. 23-1-33.						
No. of teachers proposed to be employed.							
(i) in the existing schools.							
(ii) In schools to be newly opened.							

A sum of Rs.10,000/- is provided in the Budget for new schools in schoolless centres and for additional staff in the existing schools.

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 scales of pay and the extra provision made therefor.

The revised scales of pay as per G.O.No.1152, Education- dated 5/6/47 and advance increment paid as per G.O.No.2035, Education, dated 19/9/47. This has not affected the pay of the teachers.

K Mahalingam Pillai 9/12

for Special Officer, District Board, Trichinopoly.

1.	2.	3.
7. Refunds. Actuals 464-47 15,792. R.E. 47-48. 1,11650. B.E. 48-49. ...	This relates to the balance of the subsidy sanctioned for midday meals remaining unspent refundable to Govt.	
	RECEIPTS CAPITAL.	
8. Govt. Grant. Actuals 46-47. ... R.E. 47-48. 22,200. B.E. 48-49. ...	The subsidy promised by the Govt. for the supply of equipment to the schools in compulsory areas as per sanctioned budget is taken credit.	
9. Appropriation from Ele. Edn. Ordinayy. Actuals 46-47 9,844. R.E. 47-48. 36,000. B.E. 48-49. 45,000.	It is proposed to supply the schools with furniture and equipment and also to construct new buildings. The amount required therefore is taken to credit.	Same as in the Revised Estimate.
	EXPENDITURE ORDINARY.	
Salareis and allowances. Dt. Bd. Edn1. Officer Actuals 46-47 ... R.E. 47-48. 2,880. B.E. 48-49. 3,400.	The District Board Educational officer is in the office from 16-4-47.	Provision is made for the whole year.
11. Salaries of Masters, Actuals 46-47. 7,98,261. R.E. 47-48. 10,00650. B.E. 48-49. 11,46,250.	The Increase is due to the revision of pay and payment of advance increments to teachers as per G.O. No. 1154 Edn. dated 5-6-47 & Ms.2035 Edn d. 19-9-47. and the appointment of additional staff in the existing schools both non-compulsory and compulsory areas.	The details are:- Salaries.695690 D.A. 401510. Increment 22040 L.A. 17010. Opening of new schools & additional staff in existing schools. 10000. --- 1146250.
12. Clerks & Servants Actuals 46-47. 11691. R.E. 47-48. 17490. B.E. 48-49. 19050.	The increase is due to the revision of pay of the ministerial staff employed in the Ele. Edn. section and to the appointment of 6 more peons in Hr. Ele. schools in Compulsory areas during the year.	The provision is made under this heads as under. Pay etc., of peons in Ele. schools. 3550. Ministerial staff in the office'E' Sec. 15500. --- 19050 ---
13. Contribution to P.F. Actuals. 46-47. 19458. R.E. 47-48. 31950. B.E. 48-49. 35970.	The increase is due to the payment of contribution for the enhancement of pay due to revisbon.	Provision is made for the contribution to P.F. including increments at the revised scale of pay.
14. House Rent. Actuals. 46-47. 13993. R.E. 47-48 40170. B.E. 48-49. 36560.	The increase is due to the Provision of Rs.5170/-made for the payment of arrears of rent due to schools buildings and increase of rate in some cases.	Provision includes rent for addl, accommodations in needy centre's

Contd. in page 3.

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BUDGET ESTIMATE FOR [illegible]

	1945-46 Scheme	
28,800	Pay for 120 H.G.Trs. for the year (120 x 20 x 12)	28,800
23.040	D.A. for the above staff. (120 x 16 x 12)	23,040
2,160	Contingencies (120 x 1½ x 12)	2,160
3,300	Rent at Rs.275 p.m.	3,300
57,300	Total	57,300
	1946--47 Scheme	
	Pay for 40 H.G.Trs. for the year (40 x 20 x 12)	9,600
9,600	D.A. for --do-- (40 x 16 x 12)	7,680
7,680	Contingencies (40 x 1½ x 12)	720
720	Rent at Rs. 120 p.m. (120 x 12)	1,440
1,440	Total.	19,440
19,440		
	1947--48 Scheme	
	Pay for 47 H.G.Trs. for 1 year (47 x 20 x 12)	11,280
11,280	D.A. for -do- (47 x 16 x 12)	9,024
9,024	Contingencies for do. (1½x47x12)	846
846	Rent @ Rs.28 p.m. for the year	340
340	Total.	21,490
21,490	Grand total for 1948--49.	98,230
98230		

K Maharingam Allai
9/12
for Special Officer

~~Special~~

MEMORANDUM ACCOMPANYING THE PRIMARY EDUCATION ACCOUNT FOR THE YEAR 47-48

-x-x-x-

Head of Account.	Explanation for the marked variations between the actuals for 46-47 and the revised estimate for 47-48.	Explanation for the variations between the revised estimate for 47-48 and the Budget estimate for 1948-49.
1	2	3
1. Opening Balance. Actuals for 46-47 91,722. Revised estimate 47-48. 2,59000. Budget estimate 48-49. 80740.	The conspicuous increase over the actuals is due to the unspent balance of the subsidy to an extent of Rs.1,11,650/- sanctioned for the supply of midday meals in compulsory education centres and also due to the provision made for repairing Board buildings and for the supply of equipment remaining unspent.	The subsidy for midday meals remaining unspent is proposed to be refunded to Government. Hence the decrease.
RECEIPTS ORDINARY		
2. Education Tax. Actuals 46-47 2,98,390. R.E. 47-48. 3,31,550. B.E. 48-49. 3,31,550.	The increase is due to the enhancedent of the rate of education tax from 14 to 17 pies from 1-7-47 as per Government's Memo 79401-B2/47 dated 10-10-47.	The figur furnished Collector adopte
3. Government grant under Section 37. Actuals. 46-47 79,631. R.E. 47-48. 100,380. B.E. 48-49. 1,08,370.	The increase is due to the additional income under education tax in 46-47 due to the enhancement of the rate of levy from 12 to 14 pies from 1-7-46. This includes 6940/-due on the collection of Education Tax on Royalties & mining operation in 44-45.	This i account o increase under tax in
Government grant under the proviso to section 37 of the act(iii) for compulsory Edn. Actuals 46-47 2,06,728. R.E. 47-48. 70,430. B.E. 48-49. 98,230.	The decrease is due to the stoppage of the supply of midday meals in compulsory areas from 1-4-47	
5. Contribution from General Account. Actuals 46-47 3,22,000. R.E. 47-48. 4,24,290. B.E. 48-49. 3,20,600.	Credit is taken for the contribution of Rs 3,19, budget approved by to meet the deficit. contribution of Rs 380 45-46 Rs also adju the year	
6. Advances Recovered. Actuals 46-47. 7,975. R.E. 47-48 3,000. B.E. 48-49. 3,000.	The decrease the abolitio midday meal for payment some did no decrease.	

1.	2.	3.
13. Contingencies. Actuals 46-47. 20486. B.E. 47-48. 29380 B.E. 48-49. 32640.	Provision required for the supply of articles of stationary printing of forms postage at increased rates has been made in the R.E. There is an increase in the m.o. Commission for remitting the pay etc., to the schools at the revised rates, Hence the rise in Expenditure.	Details are furnished here-under:- Sweeper wages. 10720. M.O.Comm. 9000. Postage Schools. 2900. Office. 2800. Stationary. 3000. Printing 2000. Miscellaneous. 2220. 32640.
16. Midday Meals. Actuals 46-47 35069. B.E. 47-48.11000. B.E. 48-49. ...	The supply of mid ay meals has been stopped from 1-4-47 and provision is made for the meals provided in March 47. and for arrears claims of the previous year.	The supply of midday meals has been stopped from 1-4-47. Hence no Provision is made in the Budget.
17. Furniture & apparatus. Actuals 46-47. ... B.E.47-48. 650. B.E.48-49. 1100.	Provision is made for the renewal and repairs to the furniture in the Ele. schools.	Same as in the Revised estimate.
18. Library books & Mags. Actuals. 46-47. ... B.E. 47-48. 400. B.E. 48-49. 400.	The provision made represents the subscription to the monthly ~~some journals~~ -do- supplied to the Hr. Ele. schools.	
19. Equipment & other items. Actuals 46-47. 770. B.E. 47-48. 1200. B.E. 48-49 .2420.	The provision made under this head is for the supply of equipment required for the existing schools & for prevocational teaching.	Additional provision for the supply of accessories for the teaching of prevocational to be started in newly opened Hr. Ele. schools.
20. Repairs to Buildings. Actuals 46-47. 393. B.E. 47-48. 25200. B.E. 48-49. 25000.	The Provision of Rs 20000 made in 46-47 was not fully utilised but remains unspent. The allotment includes Rs 18000 for incomplete works.	A number of Board buildings require immediate repairs hence the increased provision. This includes Rs1000/- for repairing rent free buildings.
EXPENDITURE CAPITAL. 21. Land & buildings. Actuals 46-47. 9844 B.E. 47-48. 11000 B.E. 48-49. 15000.	The Details are:- Incomplete works. 1010. 4 Sheds for Manaparai Boys & Girls. 4000 The works are in progress. Building for Perambalur Ele. schools. 6700. (D.P.I's D.Dis.6017/47 dated 4-11-47. 11710. or 11000.	Buildings in compulsory area are in need of extension. Estimates are awaited from the Divl. Engr. (Highways) Trichinopoly. Hence the Provision.

Contd. in page 4.

1.	2.	3.
22. Equipment. Actuals 46-47. ... R.E. 47-48. 47200. B.E. 48-49. 30000.	The need for furniture and other teaching appliance is ~~repeatedly~~ pointed out by the Edn. Authorities very often and it is proposed to arrange for the supply of equipment to schools in non compulsory and compulsory areas this year to some extent .	The same as in the Revised Estimate.

K Mahalingam Pillai 9/12

For Special Officer.
District Board, Trichinopoly.

4/
87247

Trichinopoly District Board.

Report to accompany the budget estimate relating Elementary Education Account for 1948-49.

The revised budget for the year 1947-48 opened with a balance of Rs.2,59,000 against Rs.91,722 as per actuals for 46-47 the increase relates to the balance of Government grant sanctioned for midday meals remaining unspent and to the amounts provided in the Revised Estimate remaining unutilised. The rate of levy of Education tax has been raised from 14 to 17 pies from 1-7-47. Due credit has been taken for the Government grants sanctioned under section 37 and under the Proviso to section 37 of the Elementary education Act including the grant for compulsory education scheme and also for contribution from General Account as per approved budget. Credit for Rs. 22,200/- as Government grant for the supply of equipment to schools in compulsory areas has also been taken credit of in the Revised Estimate. Thus the total receipts both ordinary and capital after providing for the refund of unspent balance of Government grant to an extent of Rs.1,11,650/- will amount to Rs.10,47,190/- against the actuals of Rs.11,06,404/- in 46-47.

There are 655 schools with a staff of 1759 teachers. The revised scales of pay introduced in G.O.No.1154 Edn. dated 5-6-47 has been adopted with effect from 1-1-47 allowing weightage of service as per G.O.NO. Ms. 2035 Edn. dated 19-9-47. The extra cost involved by the above revision of pay will amount to Rs.1,75,000/- . Due provision has been made for other items of expenditure such as house rent, supply of stationary and equipment to schools, repairs to buildings etc., A sum of Rs. 47,200/- has been provided for the supply of furniture and other equipment to schools in the compulsory and non-compulsory areas. Thus the total expenditure amounts Rs.12,25,450/- and the revised estimate closes with a balance of Rs.80,740/-

BUDGET ESTIMATE FOR 1948-49.

The budget estimate will begin with a balance of Rs. 80,740/-. The total receipts anticipated under three items viz Education tax, Government grant and General fund contribution for the budget year, will amount to Rs.10,68,740/-. Provision has been made for expenditure under the different heads of account as far as funds permit and the total expenditure both under ordinary and capital will amount to Rs.13,54,080/- and the budget closes with a deficit of Rs. 2,04,600/-.

~~The budget as framed cannot even be said as a maintance budget.~~ The rate of Education tax has been enhanced from 14 to 17 pies from 1-7-47 and contribution is made from the General account of the District Board every year to make up the deficit as noted below, over and above the normal contribution fixed by Government.

Actuals 46-47	Rs.	2,55,110.
Revised Estimate 47-48.		2,19,400.
Budget Estimate 48-49.		2,52,510.

The Government are sanctioning at the old rates of 19 & 15 P.M. for the maintenance of schools opened from provincial funds even after the revision of pay to Rs. 30 and 23 respectively. While introducing the scheme of compulsory education, the Government promised to bear the whole of the extra expenditure from the Provincial Funds. But now the subsidy towards the pay of the teachers is sanctioned only at Rs.20/- p.m. against Rs.30/-p.m. as per revised scale of pay. A number of buildings owned by the Board require immediate repairs. Extension of accomodation is an immediate need in almost all the schools. There is a demand from the owners of rented school buildings for increase of rent and by rejecting such requests, the building are left uncared for by them. with out adequate funds, no definite programme of work for the construction of new buildings in needy centres could be drawn up. Against these handicaps, application for opening new schools in deserving centres, are being received and they have to be kept pending till provision is found for their compliance.

(P.T.O.

Under the circumstances, it is submitted that the Government may be pleased to sanction a subsidy of Rs.2,04,600/- to cover ~~the~~ the deficit for 48-49. ~~and thus assist the District Board in the matter of removal of illiteracy~~

K Mahalingam Pillai
for Special Officer,
District Board, Trichinopoly.

8.12.47

-x-x-x-x-

Statement showing the details of establishment in Ely. schools.

Rate of pay. Rs.	Number of teachers in --------- the Taluks of Trichy.	Kulitalai	Manur	Musiri	Lalgudi	Perambalur	Udayarpm.	Total.
			Ele. Lower Grade.					
18			1					1
22½			1		1			2
25	2					2	1	5
26	7		3	5	..	4	1	21
27	2	5	6	12	5	8	20	58
28	..	7	1	..	16	..	..	24
29	..	..	2	1	3	3	7	16
30	..	..	..	1	..	..	1	2
Total.	11	12	15	19	25	17	30	129
			Ele. Higher grade.					
30	16	56	29	50	21	48	69	289
31	67	86	76	106	99	121	147	702
32	10	17	28	31	27	40	38	191
33.	21	21	18	19	42	21	22	164
34	9	28	6	14	4	6	23	90
35	5	7	2	14	7	2	1	38
36	1	..	..	1	..	..	1	3
37	4	1	1	5	1	1	1	14
38.	1	2	..	..	1	2	2	8
39.	1	..	..	..	..	..	1	2
40	..	..	1	..	..	..	..	1
Total.	135	218	161	240	202	241	305	1502
			Secondary grade.					
40	5	10	3	10	10	12	18	68
41½	1	4	3	2	1	3	3	17
43	1	..	..	2	1	1	4	9
44½	1	2	1	1	1	1	2	9
47½	..	..	..	..	..	1	1	2
49	..	..	..	..	1	1	..	2
50½	1	1	2	1	1	..	..	6
52	..	4	1	2	5	2	2	14
53½	1	..	..	..	..	..	..	1
Total.	10	21	10	18	18	21	30	128

K Mahalingam Pillai 9/12

Special Officer.
District Board, Trichy.

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128 x 4/12
512
1536 x 3/12
5632

Very Exergent. Dr 25 14

Department | Received | Registered

From (Name) V.V. Subramanian Esq., O.B.E., I.C.S.,
Designation Special Officer,
Station District Board, Trichinopoly.

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

SECRETARIAT TO GOVERNMENT 11 FEB 1948 EDUCATION AND PUBLIC HEALTH DEPT.

Enclosures:

No.C.E8-23150/47 dated 9/2/48. 194 .

Sir,

Subject: Education- Elementary- Budget estimate- Trichinopoly- District Board- 1948-49- Particulars regarding compulsory education furnished.

10327

Reference: Government memorandum 1815-A.B2/47-1Edn dated 9/1/48.

A detailed statement showing the provision made in the budget estimate of this board for the year 1948-49 has already been furnished along with the budget, through the Director of Public Instruction, Madras. However, an abstract of the same is furnished for information.

Receipts- Ordinary.

9(c) Government grant under the proviso to section 37 of the Act for compulsory education.	98,230.

Expenditure- Ordinary.

	1945-46 scheme.	1946-47 scheme.	1947-48 shceme.	Total.
Salaries of masters.	28,800.	9600	11280.	49,680.
Dearness allowance.	23,040.	7680.	9024.	39,744.
2 contingencies- House rent.	3,300.	1440.	340	5,080.
Other items.	2,160.	720.	846	3,726.
Total.	57,300.	19,440.	21,490.	98,230.

K.M. Sahasiganam Pillai 9/2

sc. 9/2/48.p. For Special Officer.

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

E+P.H.B2)

T.e/B.E. for 48-49 of the Dt. Bd., has not yet been received. This may be/was due to the budget omitting receipts for the budget. (This year the copy of the B/ 14.3.48 has been sent to the S.P.I.)

R. Ware

17/3/48

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, M A D R A S.
SRI D.S. REDDI, M.A. (Oxon.),
Director of Public Instruction.

R.O.P.No.16-B3/47-48. Dated 6th March, 1948.

Subject.

Elementary Education Fund--Budget Estimate 1948-49--District Board, Trichinopoly.

Reference:-Letter from the Special Officer, District Board, Trichinopoly, No.F8-23150/47 dated 8.12.1947 and 16.12.1947.

ASST. SECRETARY TO GOVERNMENT 19 MAR 1948 EDUCATION AND PUBLIC HEALTH DEPT.

21006

Submitted.

2. Variations between the Revised Estimate for 1947-48 and the Budget Estimate for 1948-49 have been explained by the Special Officer.

3. Revised Estimate for 1947-48:

(1) The credit taken for Rs. 1,90,380/- as Government grant under Section 37 of the Elementary Education Act is subject to the sanction of Government.

(ii) The credit taken for Rs. 2,05,490/- as Government grant under the Proviso to Section 37 should be revised to Rs. 205,470 with reference to G.O.Nos.925 dated 5.5.1947 and 1046 dated 20..5..1947.

4. Budget Estimate for 1948-49:-

(1) The credit taken for Rs. 1,08,370/- as Government grant under Section 37 of the Elementary Education Act is liable to revision with reference to the actual amount of education tax realised and adjusted to the Fund during 1947-48.

5. (1) Accommodation is reported to be inadequate in 107 boys' schools and 45 girls' schools. Additional accommodation may be provided by constructing temporary sheds according to the urgency in consultation with the Inspecting Officers. Immediate repairs are required to be completed in some of the schools. The provision made in this regard may be utilised in full in consultation with the Inspecting Officers and defects remedied at an early date. The instructions laid down by Government should be strictly followed in respect of repairs to rent free buildings.

6. Some of the schools are in need of additional teachers. Early steps may be taken to appoint these teachers.

7. The supply of equipment to schools is found inadequate in many schools. The Special Officer may be asked to arrange for an early supply of these articles to schools in consultation with the departmental officers.

8. The Budget Estimate closes with a large deficit and the Special Officer requests the sanction of a subsidy equal to the deficit to wipe it off.

Compulsory Elementary Education:

Revised Estimate for 1947-48:- A sum of Rs.11,000/- has been provided for under expenditure-ordinary on account of Midday meals. In view of Government orders in para 3 of G.O.No.1482-Education dated 7.7.1947 fresh sanction of Government is necessary.

1296-1-10

The total under capital Receipts in expenditure exceed those of the approved Budget. This needs sanction of Government.

VKR 17/3

For Director of Public Instruction.

To the Secretary to the Government of Madras,
Education and Public Health Department,
Fort St. George, M a d r a s.

B/17/3.

ks.16.3.

16 96 16

Extract of L.A.Dept. note in the file relating to Budget Estimate - 1948-49 - Trichinopoly District Board.

L.A.Dept.(Bud.II).

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6. Contribution to the Elc. Edn. Account.- The contribution approved in the B.E. for 1947-48 is Rs. 66,890. As against this, the Board has provided for a contribution of Rs. 1,04,890 in the R.E. for 1947-48 (i.e.) Rs.38,000 more than the amount approved in the B.E. for 1947-48. This extra amount of Rs.38,000 is said to be the arrears of contribution due as per audit objection. These two amounts put together (Rs. 66,890 plus 38,000) total Rs. 1,04,890 which is nothing more than the standard contribution of Rs. 1,04,890. This may be allowed.

As for 1948-49, the contribution provided is Rs.3,20,600/- against the standard contribution of Rs. 1,04,890. With this contribution the E.E. Account for 1948-49 is expected to close with a deficit of Rs. 2,04,600. If this deficit is to be avoided the contribution may have to be increased by this amount of deficit. The contribution will then be Rs.5,25,200. But this amount may be reduced by the amount of arrear toll compensation available for Elc. Edn. Account. The entire arrear toll compensation of Rs. 1,85,270 likely to be sanctioned next year and the balance of Rs. 51,140 left out of the arrear toll compensation sanctioned in the current year after utilising Rs.1,34,130 to the E.E. Account for the current year may be utilised towards the anticipated deficit in the E.E. Account for 1948-49. If these two amounts (Rs.1,85,270 plus 51,140) are taken into account the net contribution required from the General to the E.E. Account for 1948-49 will be only Rs. 2,88,790. If so, the contribution provided in the B.E. for 1948-49 may be reduced from Rs.3,20,600 to Rs. 2,88,800 (rounded to the nearest hundred).

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51140
236410

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P.T.O.

CONTRIBUTION FROM GENERAL ACCOUNT TO E.E. ACCOUNT:

The standard contribution is Rs. 1,04,890. The contribution approved in the orders on the E.E. Budget for 1947-48 was Rs. 66,890, but in that order the Board was permitted to adjust an aggregate amount of Rs. 3,19,400 from the arrear toll compensation (made up of the entire compensation granted for 1946-1947, viz. Rs.1,85,270 plus Rs. 1,34,130 out of the compensation granted in the current year). In the R.E. for 1947-1948 the contribution from general funds is restored to the standard figure of Rs.1,04,890/- and the amount to be adjusted from the A.T.C. is retained as Rs. 3,19,400. The extra provision made for contribution from general funds is said to represent arrears of contribution due for previous years as pointed out by the auditor. The contribution provided in the R.E. may be allowed. But the amount proposed for adjustment from the A.T.C. has to be reduced by Rs. 80,740 which is the balance with which the E.E. Account is expected to close in 1947-1948.

Assuming the E.E. Account to open with a nil balance in 1948-1949, it is expected to close with a huge deficit of more than Rs.6 lakhs if no credit is taken for contribution from general funds and for adjustment from arrear toll compensation. The total amount of A.T.C. that will be available will be Rs.3,17,150 (Rs.1,31,880 balance of grant sanctioned in the current year plus Rs.1,85,270/- compensation expected next year.) If the whole of this is adjusted, the deficit will be reduced to Rs. 2,88,790/-. The contribution from general funds in 1948-1949 may be limited to this amount (or Rs. 2,88,800 in round figure) against Rs. 3,20,600 provided in the budget.

The E.E. Account of the District Board is working at a large recurring deficit. The position of the general funds is not satisfactory as shown by the present budget and nothing more than the standard contribution is possible from it in future years. It is for E. & P.H. to consider how to balance the account in future when the A.T.C. also will not be available.

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R.D.P., 7-2-48.
Secy. L.A.Dept.

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L.A.u.o.47560-Bud.II
7-2-48.

E & P.H.

Abstract:- B.E.- 1948-49- E.E. fund- Dt. Bd., Trichinopalli - Orders passed.

Read:- From the D.P.I R.O.P. No. 16-33/47-48 dated 6.3.48.

Order No 1211 Dated 14.5.48

The Govt. pass the following orders on the R.E. for 47-48 and the B.E. for 48-49 of the E.E.. fund under the control of the Dt. Bd., Trichinopalli.

The B.E. for 1948-49 of the E.E. fund under the control of the Dt. Bd. is approved subject to the following remarks:-

(1) The contribution provided from general funds to the E. E. fund should be reduced from Rs. 3,20,600 to Rs. 2,88,790.

(2) The deficit of Rs. 2,88,790 anticipated at the end of 1948-49 should be met by the adjustment of a portion of the arrear toll compensation

grant sanctioned to the Dt. Bd.

2. An extract of the remarks of the D. P. I in paras 4 to 7 of his endorsement read above is communicated to the Spl. officer, Dt. Bd., Trichinopoly for information and necessary action.

12/5/48

11.5.

11-5-48

To

The Spl. officer,
Dt. Bd.
Trichinopoly
(With extracts)

The D. P. I,

The Examiner of L.F.Accts,

The L.A. deptt.

I.S.C.

20-5-48

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Government of Madras
Education & Public Health Department.
G.O. NO. Ms. 1311 Education, dated 14th May 1948.

Abstract.

Budget Estimate -1948-49 Elementary Education Fund -District Board., Trichinopoly - Orders Passed.

Read:- From the Director of Public Instruction R.O.C.No.16 - E3/47-48 dated 6-3-48.

ORDER

The Budget Estimate 1948-49 of the Elementary Education fund under the control of the District Boards is approved subject to the following remarks:-

(1) The contribution provided from general funds to the Elementary Education fund should be reduced from Rs.320600 to Rs.298790.

(2) The deficit of Rs. 236410 anticipated at the end of 1948 should be met by the adjustment of a portion of the arrear toll compensation grant sanctioned to the District Board.

2. An extract of the remarks of the Director of Public Instruction in paragraphs 4to 7 of his endorsement read above is communicatedto the Special Officer, District Board, Trichinopoly for information and necessary action.

(By Order of His Excellency the Governor)

M.V. Subramanian,
Secretary to Government.

To The Special Officer, District Board, Trichinopoly
(with extracts)
The Director of Public Instruction
The Examiner of Local Fund Accounts
The Local Administration Department

True Copy/ Forwarded By Order.

Superintendent.

A.D.

Edn. & P.H.(B2).

Sub:- Elc. Edn. Fund - Dt.Bd. Trichinopoly - Bubdget Estimate for 1948-49.

Ref:- From the D.P.I., R.O.P. No.16-B3/47-48 dated 6-3-1948.

The D.P.I. has forwarded with his remarks the revised estimate for the year 1947-48 and the B.E. for 1948-49 of the elc. edn. fund under the control of the Dt. Board, Trichinopoly. 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 comp. elc. edn. and credit has been taken for a subsidy from Provl. Funds towards the cost of the scheme. The adequacy of the provision made is examined in para 6 below.

3. Excluding the transactions relating to the scheme of compulsory elc. education, normal receipts and charges in the Elc. Edn. Fund Account will be as follows:-

	B.E. 47-48 as sanctioned.	R.E. 1947-48.	B.E. 1948-49.
Opening balance.	470	2,59,000	80,740
Receipts.	10,09,970	9,54,560	9,70,510
Charges:- Ordinary.	9,30,440	10,96,820	12,10,850
Capital.	35,000	36,000	45,000
Closing balance.	45,000	80,740	- 2,04,600

4. R.E. 47-48:

Receipts:- Provision has been made in the R.E. for the refund of the savings anticipated in the subsidy paid for the scheme of comp. elc. education.

Expenditure.- The R.E. provides for payment of salaries to teachers on the revised scales of pay.

5. B.E. for 48-49:

Receipts.- Provision has been made for the payment of contribution of Rs. 3,20,600/- from the Genl. fund to the E.E. Fund. The L.A. Dept. have noted in the file dealing with the Genl. Fund Budget that the contribution may be reduced to Rs. 2,88,790/- and that a sum of Rs. 2,36,410/- can be adjusted to the E.E. Fund from out of the arrear toll compensation

grant sanctioned to the Dt. Bd. If this adjustment is made the deficit anticipated in 48-49 will disappear.

Expenditure.- No remarks. The provision made ~~m~~ under several heads seems adequate.

6. Compulsory ele. education:

R.E. for 47-48.- Details of the actual expenditure incurred have been called for from Dt. Boards. Special steps will be taken to settle the accounts with reference to the recommendations of the D.P.I. In the circumstances, there is no need to examine the provision made in the R.E.

B.E. for 48-49.- Inasmuch as the entire expenditure connected with the scheme is ~~made~~ met from Provl. Funds, the provision made in the B.E. may be tentatively allowed. It may be noted that the Govt. have decided not to extend the scheme of compulsory ele. edn. in the current year.

7. 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 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, ~~Nakkara~~ Trichinopoly, will be about Rs. 65000/- leaving out of account the teachers employed under the scheme of compulsory ele. education. (In the case of teachers employed under that Scheme, the addl. 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. The question will have to be examined in detail. Further action on this will be taken after orders are passed on the Revised Estimate.

8. The file may be sent to L.A. and Finance for remarks.

Exp A

A/

The Dt. Board does not stand in need of any subsidy from Provl. Funds ~~on~~ for dearness allowance.

RD 19.4.48

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20/4/48 S

L.A. Dept (c)

Please see the note of 2PH on pp 1-3 above. The adjustment of Rs. 2,36,410/- from out of the arrears toll compensation grant saved to the dist. board to cover deficit under E.E. acct. in 48-49 has been agreed to by this Dept.

This dept have no other remarks to offer. The file may be passed on to the Fin Dept.

29.4.48

2P.4.48

Fin (Exp A)

Please see the notes of L+PH and L.A. on pages 1-3 above.

Finance may agree generally with the views of L+PH on pp 1-3 above. There is no proposal for payment of subsidy towards expenditure — cf. 'A' above.

5.5.48

Exp H

Edn. H. (B3)

A draft order is submitted for approval.

12/5/48 S

E&P H.U.O. 31006 B3/48-1

23.4.48.

ASST. SECRETARY TO GOVERNMENT DEPT. 21 APR 1948 16554 MADRAS

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(Dept (c) Budget Copies up at (N)

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L.Acco. 16554/48-1C 30/4/48

ASST. SECRETARY TO GOVERNMENT 33789 30 APR 1948 FINANCE DEPARTMENT

ASST. SECRETARY TO GOVERNMENT 5 MAY 1948 33253 EDUCATION AND PUBLIC HEALTH DEPT.

Fin Uo 33789 Ed/48-1 5/5/48

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