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Sectt. II-27—58,004—27-10-47.

Education and P.W (1948) Department.

MS. SERIES.

25

G.O. NO. 1239 Edn.

Dated 17.5.48.

[Despatch Abstract.]

Budget estimate - 1948-49 - E.E. fund -
Dt. Bd., Salem - orders passed.

C.F. 32. SALEM DISTRICT BOARD.

Local Administration — Department

Received — Registered

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

To
The SECRETARY TO GOVERNMENT,
Education and Public Health Department,
Madras.
THROUGH The Director of Public Instruction,
MADRAS.

Enclosures: Roc. No. E9-25582-47 dated 28th December 194 7.

Sir.

BUDGET - Salem District Board - Revised Estimate for 1947 - 48 and Budget Estimate for 1948-49. Elementary Education Fund - Submitted to Government.

The Revised Budget Estimate for 1947-48 and Budget estimate for 1948-49, relating to the Elementary Education Fund of this District Board, sanctioned in Board's resolution No.543 dated 4-12-47, are submitted in duplicate, accompanied by a note on the variations, a note on the budget briefly stating the salient features of the budget, etc.

2. The budget estimate for 1948-49 opens with a deficit of Rs.2,80,560 and closes with a deficit of Rs.5,55,950. The total receipts for the year 1947-48 are Rs.16,92,360 while the charges for the year are Rs.19,14,030. So far as receipts are concerned, credit is taken for education tax for Rs.3,25,170 in 1948-49 based on the increase in the rate of the levy of Education Tax from 14 pies to 17 pies in the rupee of land revenue with effect from fasli 1357 in pursuance of G.O.No.1661, Education, dated 25-7-46. Agreeably to the application made to Government for half grant to Elementary school buildings proposed to be constructed in 1947-48, a credit of Rs.59,400 was taken in the budget for 1947-48, but only Rs.2,186 from Government grant and Rs.1,960 from general funds are taken credit with reference to the actual payment made on the completion of the works. No new work is sanctioned by the Government for the year 1948-49.

3. No heavy liabilities have been undertaken out of the normal fund. So far as the scheme of Compulsion is concerned, provision is made for continuing the original scheme of compulsion in 51 centres in 1945-46 and 64 more centres in 1946-47. Even though the Government have passed orders on the Elementary Education Budget estimate of this Board for 1947-48 in G.O.No.1661 Edn., dated 23-7-47 to extend the scheme of compulsion during 1947-48 to some more centres by providing education to the number of children as indicated therein, the scheme could not be given effect to in full for obvious reasons. Please vide para 3 of the note enclosed. However provision has been made for 11,940 children for 47-48 based on the figures for previous years. Grant for this has also been sanctioned in G.O.No.2366, Edn, dated 4-11-47. Hence, it is proposed to adopt the instructions enblock in the next year, i.e. 1948-49.

4. As regards the Expansion scheme, adequate provision could not be made for opening new schools already sanctioned or to be sanctioned, and for the entertainment of additional teachers wherever needed, since Government have definitely ordered that no subsidy other than Rs.2,25,260 fixed under expansion scheme will be granted. According to the Budget estimate the subsidy received under this head is only Rs.2,25,260, but the expenditure is Rs.7,10,990. Government have also remarked on the budget for 1948-49 to curtail the expenditure under this scheme to the limit of the Government subsidy fixed. Government have also reiterated this in G.O.No.Ms.765, Education, dated 16-4-1947. In connection with the selection of centres for the extension of compulsory elementary education for 47-48, the Director of Public Instruction has stated that the proposals already forwarded to him in August 47 need revision with reference to G.O. No.763, MS., Education, dated 16-4-47, and that only villages in which

schools have been opened under the Expansion scheme should be selected for the introduction of Compulsion. By this arrangement, there may be scope for reduction of expenditure under the Expansion scheme.

5. The introduction of the revised scale of pay to teachers results in an expenditure of Rs.3,68,832 while the extra income derived by the enhancement of the education tax from 14 pies to 17 pies comes only to Rs. ~~70,850~~ in a full year. Government are paying subsidy on the old rate of pay and no subsidy is being paid for dearness allowance, which is met from District Board funds. Mainly for these reasons, the finances of the Elementary Education Fund are not sufficient to meet the increasing expenditure, and the budget could not be balanced. Government may therefore be pleased to grant an additional subsidy to cover the deficit.

FOR SPECIAL OFFICER,
District Board, Salem.

Rk.3/1

Copy to Director of Public Instruction, Madras.

Copy to District Educational Officer, Salem.

SALEM DISTRICT BOARD.

ELEMENTARY EDUCATION.

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Note on the Revised Budget Estimate for 1947-48 and the Budget Estimate for 1948 - 49.

The revised budget estimate for 1947-48 opens with a minus balance of Rs.58,890. It is anticipated that the revised budget will close with a minus balance of Rs.2,80,560. The receipts and charges for the year 1948-49 are Rs.19,32,800 and Rs.21,88,190 respectively. Thus the Budget estimate for 1948-49 will close with a minus balance of Rs.5,55,950.

RECEIPTS.

2. Based on the increase in the rate of levy of Education Tax from 14 pies to 17 pies in the rupee of land revenue with effect from Fasli 1357 in pursuance of G.O.1661 - Education, dated 25-7-47, a total additional income of Rs. ~~70,850~~ is expected to be realised in 1948-49. A credit of Rs.3,10,820/- in 1947-48 and Rs.3,25,170 in 1948-49 is taken under education tax. As Government have promised a grant of only Rs.2,186 for half grant works, this amount alone is taken credit for 1947-48. Credit is taken in 1947-48 for a sum of Rs.83,760/- for the supply of equipment to schools opened under the expansion scheme as promised in Government Memorandum No.23762-B2-1-Edn.dated 27-5-47.

3. In G.O.No.Ms.1294-Edn. dated 5-7-46 Government have sanctioned the extension of Compulsory Elementary Education in 64 centres besides the 51 centres wherein compulsion is already in force since 1945-46. The proposals for the extension of compulsory Elementary Education in 29 centres during 1947-48 were forwarded to the Director of Public Instruction, Madras, in August 1947. He wanted the proposals to be revised with reference to G.O.No.Ms. 763, Edn, dated 16-4-47, and only the villages in which schools have been opened under the expansion scheme to be selected for the introduction of compulsion. The centres have since been selected. It was considered unlikely that the scheme would be given effect to within 31-3-48 after going through the prescribed formalities such as getting the sanction of the Director of Public Instruction and notifying in the Gazette. Hence, in pursuance of the orders in G.O.No.1661, Edn, dated 23-7-47, credit is taken for an additional sum of Rs.3,69,600/- to give effect to the scheme atleast in 1948-49.

4. Government have passed orders in G.O.No.386, Edn, dated 5-3-47, discontinuing the scheme of supply of midday meals from 1-4-47, but a sum of Rs.6,700 is provided in the revised budget for 1947-48 for thepayment of pending bills which could not be paid within 31-3-47 as final audit of accounts of midday meals centres was not over.

EXPENDITURE

NORMAL FUNDS:

5. So far as the normal funds of this Board are concerned, no heavy liabilities have been undertaken except the employment of peons in 14 higher Elementary schools after replacing the sweepers wherever they were already employed, payment of duty allowance to the Head teachers of schools with four or more teachers, appointment of conductresses in girls' schools in non compulsory areas wherever needed on the scales laid down, and giving effect to the revised scale of pay to all teachers with effect from 1-1-1947.

6. EXPANSION SCHEME:

Since an Educational Officer has been appointed under the Board from 1st May 1946, due provision is made to cover the cost of his salary, contribution to pension, leave allowance, travelling allowance, etc. Owing to the refusal of the Government to grant subsidy to cover the entire expenditure onaccount of the expansion scheme and restriction of the expenditure to the grant ofRs.2,25,250/- only, per annum, the Board is not able to give effect to the scheme or expansion by providing additional teachers to schools in non-compulsory areas and to open new schools wherever needed. In spite of raising the Education Tax from 14 pies to 17 pies in the rupee of land ~~cess~~ cess, the additional income derived therefrom is not sufficient to meet theincreased expenditure. The Government have also permitted in G.O.No.1661, Edn, dated 21-7-47, the utilisa -tion of the entire toll compensation grant of Rs.3,04,450/- towards wiping of the deficit. Even then the budget for 1948-49 closes with a deficit.

For thereasons stated above, no provision is made in the revised budget for 1947-48 and in the budget estimate for 1948-49 for the appointment of additional teachers in the existing schools and for opening new schools.

As for thesupply of furniture, the Govern -ment have promised to re-allot a sum of Rs.83,760/-out of the unspent balance of subsidy under expansion scheme of previous years and orders were placed accordingly with the furniture contractors last year, but the supply could not be made within that year. So, the amount of Rs.83,760/- is again provided in the revised budget for 1947-48 as the supplier is now effecting the supply. For want of funds many schools could not be provided with adequate furniture. If additional subsidy is sanctioned by Government the defect could be remedied.

For the payment of stipends to poor girls reading in standards IV and V of boys' schools in areas where there are no girls' schools and to Harijan girls' in standards IV and V of all girls' schools a sum of Rs.3,000 has been provided for the current year as well as next year.

7. COMPULSORY EDUCATION SCHEME:

An additional sum of Rs.3,69,600/- is provided in the budget for 1948-49 with reference to G.O.No.MS.1661, Edn, dated 25-7-47. The extension of the scheme could not be given effect to in 1947-48 for the reasons set forth in para 5 above. Theprovision is therefore carried over to 1948-49, andprovision is made for 840 additional teachers in the com-pulsory areas and to give house rent and to supply equipment to the extent of Rs.30,300/-.

FOR SPECIAL OFFICER.
District Board,Salem

Rk.3/1

Statement showing the nature of schemes under-taken grouped under selected Heads with expenditure provided in the Revised Budget Estimate for 1947 - 48, and Budget Estimate for 1948-49 under each Head.

Items.	Expenditure provided for in the Revised Estimate for 1947-48.		Expenditure provided for in the Budget Estimate for 1948-49.		REMARKS.
	Recurring.	Non-recurring.	Recurring.	Non recurring.	
EXPANSION SCHEME:					
Salaries of masters.	489570		710990		
-do- clerks & servants	5380		5380		
Contingencies	16380		16380		
Stipends	-		-		
Equipment.		83760			
COMPULSORY SCHEME:					
Salaries of Masters	253110		300740		
-do- clerks & servants	29480		29480		
Contingencies	46730		46730		
Equipment	-		-	30,500	
	840650	83760	1109700	30,500	

For Special Officer
District Board, Salem

RK.12/12

SALEM DISTRICT BOARD.

Elementary Education Fund.

Abstract of Budget For 1948 - 49.

ORDINARY.				CAPITAL.				
Opening Balance.	Receipts.	Expenditure.	Closing Balance.	Opening Balance.	Receipts.	Expenditure.	Closing Balance.	Closing Balance both Ordinary and Capital.
1	2	3	4	5	6	7	8	9
28056o 176670	1902500	2157890	~~535950~~ ~~255590~~	-	30300	30300	-	~~535950~~ ~~432060~~

For Special Officer.
District Board, Salem

Rk.12/12

Head of Account.	Budget Estimate for 47-48.	Revised Budget Estimate for 1947-48.	Estimated Deficit or excess for 1947-48.	Budget Estimate for 1948-49.	Actuals for 46 - 47.	Actuals from April to September 46.	Actuals from April to September 1947.	Explanation for variation
1	2	3	4	5	6	7	8	9
Subsidiary Accounts								
B. Elementary Education Account								
1. RECEIPTS - ORDINARY.								
Opening Balance - -	-	45900	-	176870	296305	67007	-58891	
(1) Education Tax Current Arrears.	315520	310820 85900	81200	525170	166544	124758	190275	
(2) Fees and Penalties under the Elementary Education Act.	-	-	-	-	-	-		
(3) Income from investment etc.	-	-	-	-	-	-		
(4) School fees	-	-	-	-	-	-		
(5) Endowments	-	40	-	40	36	-		
(6) Contributions		250	-	250	252	-		
(7) Other receipts	+ 2290	1500	— 790	1500	1084	811	503	
(8) Government Grant - i. Under section 37 of the Elementary Education Act. Current Arrears.	91500	86500	— 5000	86500	86496	-		

1.	2	3	4	5	6	7	8	9
(11) Under Proviso to section 57 of the Elementary Education Act.	940140 ~~1268810~~ Ω	709260	-554550	1078860	731255	282050	94376 ~~2438~~	
(9) Contribution from the General Account;								
(a) For payment of temporary allowance of Rs.4/-	105730	105730	-	105730	105730	105730	-	
(b) For other pruposes	323670	304450	- M	304450	-	-		
(10) Investments realised								
(11) Advances recovered.	400	-	-	-	-	-	-	
Deduct - Refunds.								
Deduct Amount transferred to Capital	81000	-	-	-	11517	-		
Total -	~~1091177~~ 1698250	1604450	-	1902500	1091177	117809		
RECEIPTS - CAPITAL.								
1. Government Grants.	67300	85950	20650	30300	4402	-	225	
2. Endowments and Contributions.								
3. L o a n s.								
4. Contribution from general Account-Ordinary.	-	1960	1960	-	-	-		
5. Investments realized								
6. Add - Amount transferred from Ordinary.	81000	-	-					
Total -	148300	87910	-	30500	4402	-		
Total, Ordinary and Capital	1846550	1692360	-	1932800	1095579	117809		
Grand Total including Opening balance	1846550	~~1732360~~ 1633470	-	~~1756160~~ 1652240	1591884	553204		

1.	2	3	4	5	6	7	8
EXPENDITURE - ORDINARY.							
1. S t a f f:-							
Salaries and Allowances.							
District Board Educational Officer.							
Contribution for Pension and leave allowance.	3680	2150	—1180	2400	2131	886	1296
Dearness allowance -		350		350	219		
Travelling Allowance and Contingencies.		320	320	700	797	265	117
M a s t e r s.	1413420	1018850	110850	1305330	658193	518411	599707
		505420		596760	525566		
Clerks and servants -	25720	38450	33200	39400	13303	854	10935
		20470		20700	7054		
Education tax-collection charges.	-	-	-	-	-	-	-
Contribution to Provident fund.	25000	27230	2230	27730	26634	122	459
-do- Pension	-	240	240	240	~~240~~	-	-
Travelling allowance;	3000	1000	—2000	1000	1241	86	569
Stipend of teachers sent for training.	-	1000	1000	1000		277	
Gratuity							
2. Contingencies and equipment							
Contingencies.							
House rent;	59100	28840	—30260	33700	26771	15339	15229
Other items	~~10240~~				136184		
	~~104430~~	75460	4850	68070	~~160428~~	72508	51170
	105430	D.A.34820		36140	32424		

1.	2	3	4	5	6	7	8	9
EQUIPMENTS;-								
Furniture and apparatus	500	26250	25750	500	218	113	125	
Library books and maps		500	500	500	-	-	275	
Other items	-	-	-	-	-	-	-	
3. Prizes and scholarships Stipends to poor girls)	2000	3000	1000	3000	1761	-	2037	
4. Repairs to buildings	15000	41770	26770	18370	3158	66		
5. Contribution to Panchayats.	-	-	-	-	-	-	-	
6. Interest on repayment of debt	-	-	-	-	-	-	-	
7. Investments made	-	-	-	-	-	-	-	
8. Advances recoverable	400	-	400					
Total	1653250	~~1810620~~ 1826120	-	~~2156890~~ 2157890	1455046	209916		
EXPENDITURE CAPITAL.								
1. Lands and buildings.	88000	4150	83850	-	5881	-		
2. Equipment								
~~2~~ 1. Furniture and apparatus	60300	83760	23460	30300	7706	-	14536	
2. Library books and maps	-	-	-	-	2132			
3 Investments made.	-	-	-	-	-			
4. Other items.	-	-	-					
Total	148300	87910	-	30300	15719	-		
Total Expenditure (Ordy.&Capital)	1801550	1914030	-	2188190	1450775	209916		
Total closing Balance	~~45000~~	~~176670~~	-	~~458060~~	~~58891~~	584894		
GRAND TOTAL INCLUDING C.B.	1846550	~~1987560~~ 1633420	-	~~1756150~~ 1652240	1391884	394810		

For Special Officer
District Board, Salem.

RK.13/12

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Explanation for the variation in the figures in the Revised budget for 1947-48 and in the budget for 1948-49 .

Revised budget for 1947-48 . - RECEIPTS.

1. The figures under this head were adopted as advised by the Collector of Salem. The Education Tax was ~~xxxxxx~~ increased from 14 ps. to 17 ps. from 1-7-47 (fasli year).

2. The amount of Rs.85900 relates to arrears of 1946-47 which was not adjusted before 31-3-47 but adjusted in 1947-48 only.

3. The decrease is due to the non filling up of the posts of pre-vocational instructors in certain schools for want of applications and consequently the decrease in the income from the sale of manufactured articles etc.

4. The Grant fixed as per statutory figure at 4½ ps. in the rupee of land cess.

5. The actual subsidy sanctioned for 1947-48.

6. The entire amount of toll compensation amount adjusted to General Fund from Government is taken credit to Elementary Education funds to wipe off deficit as per Government orders.

7. Grant due for the works for which Government have sanctioned one half grant from Government and another from District Board General Fund Rs.2186.

Promised subsidy under expansion scheme for the supply of furniture to Elementary schools opened under expansion scheme Rs. 83760.

8. Amount taken credit from General Fund for half grant works. The other half being met from Government Grant.

EXPENDITURE:

9. The decrease is due to the non payment of salary of the District Board Educational officer, for the vacant period and non adjustment of pensionary contribution.

10. Based on actuals.

11. The increase is due to the introduction of the revised scales of pay and the consequent payment of arrear salary and advance increments from 1-1-47.

12. The increase is due to the payment of enhanced rate of pay under the revised scales from 1-1-47.

13. The increase is due to the revision of pay of teachers and also to the impending confirmation of teachers in the current year.

14. Provision is made for the payment of pensionary contribution to General Fund for the clerks working in Elementary Education Section.

15. The decrease is due to the restriction made in the transfer of teachers.

16. Provision is made for the payment of stipends to teachers sent for basic training in Cuddalore Training School.

17. The figures are based on the actual expenditure incurred so far and the probable amount required for the remaining months of the year.

18. The increase is due to the appointment of additional conductresses during the year ~~xx~~ and also to provision being made for the payment of increased wages to the conductresses from 1-1-47.

19. Provision is made for the payment of bills relating to Midday meals which could not be paid last year as the supplies were made in 1947-48 only.

20. Provision is made for mounting maps and charts.

21. Provision is made only for the amount to the extent the Government grant is expected.

RECEIPTS - BUDGET FOR 1948 - 49.

I. The amount is taken as per advice given by the Collector of Salem for Land Cess.

II. The increase is due to the ~~Xxxx~~ Provision made in the budget for the extension of compulsory scheme , the appointment of additional teachers and provision of additional school places.

III. The entire toll compensation amount due from Government to this district board has been taken credit to wipe off the deficit in Elementary Education fund budget for 1947-48.

11 20 10

IV. The compulsory education scheme proposed for 47-48 could not be given effect to in that year and credit has been taken for this amount for expenditure in 1948-49.

Expenditure

V. The increase is due to the actual requirements based on the pay admissible to the District Board Educational Officer now in office.

VI. Provision is made for the probable amounts expected to be spent in 1948-49.

VII. Increase due to the revision of scales of pay and for filling up the vacant posts.

VIII. The increase is due to provision being made for grant of increments to clerks as per revised scales of pay and also for the appointment of additional posts in schools in compulsory areas.

IX. The increase is due to the payment of increment to the teachers during the year.

X. The increase is due to the payment of house rent at the increased rate to schools in compulsory area.

XI. Actual amount expected to be spent is budgeted.

XII. An approximate sum of Rs.500/- has been provided in the budget for 1948-49 under Ordinary Expenditure.

XIII. The figures are based on the actual requirements reported by the Divisional Engineers.

XIV. No Government grant is expected and no provision is therefore made.

XV. The provision is made only for the compulsory scheme for which Government subsidy is expected.

for Special Officer,
District Board, Salem

Rk.12/12

14-12

6-1-48

Extract from the proceedings of the Ordinary meeting of the Salem District Board Held on 4-12-47.

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545. Read Revised Budget Estimate for 1947-48 and Budget Estimate for 1948-49 of the Salem District Board.

D.B.R. Sanctioned.

Sd.G.Abdul Sattar,4-12-47
Special Officer.

/True Extract/

FOR SPECIAL OFFICER,
District Board,Salem.

Enclosure to accompany the Budget to theElementary Education funds of the Salem District Board for 1948 - 49.

(i) Number of schools on the date of the submission of the budget.

Number of the schools having the highest classes.							
VIII.	VII.	VI.	V.	IV.	III.	II.	I.	Total.
66	7	17	687	-	-	-	-	777

(2) Number of schools proposed to be opened in the ensuing year. Nil.

(3) Total Number of teachers employed in all the schools under the Management of the Local Body on the date of the submission of the Budget scales of pay in force and No. of teachers in each scale.

	S.G.	E.H.	E.L.	U.T.	Total.
Boys Schools:-	416	2065	-	170	2649
Girls schools. -	72	457	-	19	548
Total -					- 3197

Prevocational Instructors.

Boys Schools	75
Girls schools	12
	87

Scales of Pay for both males and females;-.

1. Secondary Grade 40--1½--55--2--75
2. E. H. 30--1--45
3. E. L. 25--1--35.
4. Prevocational Instructor 30--1--45

Number of additional teachers proposed to be employed (i) in the existing schools (ii) in the schools to be newly opened

during the ensuing year and their scales of Pay.

(i) in the existing schools — 840 teachers under compulsory scheme.

Scale of Pay. : Secondary Grade - 40--1½--50--2--75

E. H. 30-1--45

E. L. 23--1--33.

(ii) In the schools newly opened; - Nil.

Total nnumber of departmental buildings - 162.

For Special Officer
District Board, Salem.

Rk.12/12

14.12 6.1.48

I. Number of teachers, peons and menials paid from contingencies in the employment of this District Board before the scheme of expansion of Elementary Education was undertaken in 1943 with reference to G.O.No.542 Edn. dated 12-4-1943.

(a) Number of teachers	-	1846
(b) Number of peons	-	7
(c) Number of menials	-	77

II. Number of teachers, peons and menials paid from contingencies newly employed under the expansion and compulsory schemes.

(a) Number of teachers	-	1351
(b) Part time servants	-	Nil
(c) Peons	-	80
(d) Menials	-	248

III. Number of teachers, peons, and menials paid from contingencies to be employed under the expansion and compulsory scheme.

(a) Number of teachers to be employed	840
(b) Part time servants	-
(c) Peons	-
(d) Menials	-

IV. Details for the provision of Rs.1902090/- under salaries of Masters for 1948-49.

(1) For teachers employed prior to Expansion Scheme	-	Rs.890360
(2) -do- under Expansion scheme		710990
(3) -do- Compulsory Scheme		300740
		1902090

For Special Officer,
District Board, Salem

Rk.12/12

STATEMENT SHOWING THE DETAILS OF PROVISION UNDER ELEMENTARY EDUCATION-CONTINGENCIES-OTHER ITEMS 1948-49.

Normal Budget		
. Pay of sweepers	830	
. Pay of conductress	18960	
. Capitation allowance of conductresses	4740	
. Fixed Contingencies	27970	
. Postage	3000	
. Contribution Junior Red Cross Society	150	
. Unforeseen charges	500	
. P.V.I.Equipment	1000	
	57150	57150
Expansion scheme.		
. Pay of sweepers	1210	
. Pay of conductress	4080	
. Capitation allowances of conductresses	1020	
	6310	6310
.Compulsory Scheme		
Pay of sweepers	2020	
. Pay of conductress	26230	
. Capitation allowances of conductresses	6700	
. Fixed Contingencies	3540	
. Contingent amount @ Rs.1-8-0 for 840 teachers	1260	
	39750	39750
		103210

FOR SPECIAL OFFICER,
DISTRICT BOARD, SALEM.

I. Number of teachers, peons and menials paid from contingencies in the employment of this District Board before the scheme of expansion of Elementary Education was undertaken in 1943 with reference to G.O.No.542 Edn. dated 12-4-1943.

(a) Number of teachers	-	1846
(b) Number of peons	-	7
(c) Number of menials	-	77

II. Number of teachers, peons and menials paid from contingencies newly employed under the expansion and compulsory schemes.

(a) Number of teachers	-	1351
(b) Part time servants	-	Nil
(c) Peons	-	80
(d) Menials	-	248

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(a) Number of teachers to be employed	840
(b) Part time servants	-
(c) Peons	-
(d) Menials	-

IV. Details for the provision of Rs.1902090/- under salaries of Masters for 1948-49.

(1)	For teachers employed prior to Expansion Scheme	Rs.890360
(2)	-do- under Expansion scheme	710990
(3)	-do- Compulsory Scheme	300740
		1902090

For Special Officer,
District Board, Salem

Rk.12/12

STATEMENT SHOWING THE DETAILS OF PROVISION UNDER 'ELEMENTARY EDUCATION-CONTINGENCIES-OTHER ITEMS 1948-49'

I. Normal Budget

1. Pay of sweepers	830	
2. Pay of conductress	18960	
3. Capitation allowance of conductresses	4740	
4. Fixed Contingencies	27970	
5. Postage	3000	
6. Contribution Junior Red Cross Society	150	
7. Unforeseen charges	500	
8. P.V.I.Equipment	1000	
	57150	57150

II. Expansion scheme.

1. Pay of sweepers	1210	
2. Pay of conductress	4080	
3. Capitation allowances of conductresses	1020	
	6310	6310

III. Compulsory Scheme

1. Pay of sweepers	2020	
2. Pay of conductress	26230	
3. Capitation allowances of conductresses	6700	
4. Fixed Contingencies	3540	
5. Contingent amount @ Rs.1-8-0 for 840 teachers	1260	
	39750	39750
		103210

FOR SPECIAL OFFICER,
DISTRICT BOARD, SALEM.

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

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

x x x x

Contribution to the L.E. Account: The contribution approved in the orders on the L.E. budget for 1947-48 was Rs.1,05,730. In the R.E. for 1947-48 also the same amount has been provided to the ordinary side of the E.E. Account. This may be allowed.

Besides this, an extra contribution of Rs. 1,970/- has been provided to the capital side of the E.E. Account in the R.E. for 1947-48. This amount is said to represent 1/2 contribution towards elementary school buildings. This may also be allowed.

In the orders on the E.E. budget for 1947-48 the Board was permitted to adjust to the L.E. Account a sum of Rs. 3,23,670/- from the arrear toll compensation. After adjusting the entire A.T.C. of Rs. 304,450 of the current year, the E.E. Account for 1947-48 is expected to close with a deficit of Rs. 2,80,560. The General Account for 1947-48 is expected to close with some balance. But this balance is converted into a large deficit at the end of 1948-49. The General Account cannot therefore make any additional contribution to the E.E. Account in the current year. The E. & P.H. Dept. will no doubt consider the ways and means of avoiding the deficit in the E.E. Account for 1947-48.

For 1948-49 provision has been made for the standard contribution of Rs. 1,05,730. With this contribution the E.L. Account for 1948-49 is expected to close with a large deficit. As the General Account for 1948-49 is also expected to close with even less than the statutory minimum working balance, it cannot contribute to the E.E. Account more than the standard contribution. The deficit in the E.E. Account may have to be avoided by other means such as utilisation of arrear toll compensation, increase of education cess, etc. This is one for consideration in E.& P.W.

x x x x

R.D.P.,
25-2-48.
Secretary, L.A.Dept.

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, MADRAS.
R.O.P.NO.21-B.3/47-48 dated 15-3-48
~~Ed~~

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

Ref: Letter from the Special Officer, District Board, Salem, RC. No.E.9-25502/47 dated 28-12-1947

ASST. SECRETARY TO GOVERNMENT EDUCATION AND PUBLIC HEALTH DEPT. 17 MAR 1948

21007 Submitted.

2. Revised estimate 1947-48:

(i) The credit taken for Rs.310820 as grant under education tax current should be revised to Rs.610820 with ref. to para 2 of G.O No.366 Edn dated 25-2-1948.
(ii) The credit taken for Rs.86500 as Govt. grant under sec. 37 of the Elementary Edn Act is liable to revision. With ref. to the actual amount realised and adjusted to the Elementary Edn Fund during 1946-47, subject to sanction of Government.
(iii) The credit taken for Rs.709260 as Govt. grant under the Proviso to sec.37 of the Elementary Edn Act presumably includes the grants sanctioned for compulsion and expansion scheme. This amount should be reduced to Rs.7,08,956 with ref. to ~~xx~~ G.O. Nos.925 Edn dated 5-5-47, 1046 Edn dated 20-5-47, G.O.No.2390 Edn dated 6-11-47 and 2366 Edn dated 4-11-1947.

3. Budget Estimate for 1948-49:

(i) The credit taken for Rs.86500 as Govt. grant under sec.37 of the Elementary Education Act is liable to revision with ref. to the amount of education tax at the rate of 37 pies realised and adjusted to the Elementary Education Fund during 1947-48.
(ii) The credit takenfor Rs.1078860 as Govt. grant under the proviso to sec.37 of the Elementary Education Act includes grants for compulsion and expansion schemes. It may stand for the present
(iii) The credit taken for Rs.325170 as Edn tax is liable to revision as it has been worked out at 17 pies on the rupee.

4. More than half the total number of schools are in need of adequate accommodation. A few schools need to be provided with sanitary facilities and some of the schools require playground space. The Special Officer may be asked to take steps to provide the required accommodation at a very early date.

5. The Supply of equipment is reported to be inadequate in some of the schools. The Special Officer may be advised to utilise the provision made in this regard in full and cause the supply of articles of equipment in consultation with the Inspecting Officers.

6. I am unable to pass my remarks re: compulsion and expansion as details for the credit taken and the expenditure proposed as required by Government have not been furnished by the Special Officer.

7. The Revised Estimate for 1947-48 closes with a deficit of Rs.280560. This deficit may be wiped off by taking additional credit for 3 lakhs with ref. to Government order in para 2 of G.O. No.366 Edn dated 25-2-1948.

for Director of Public Instruction.

To

The Secretary to Government,
Education and Public Health Department.

RVR 16/3/- Sol 16/3.

E & P. H. 2e/54

Abstract:- B. E. - 1948-49 - E. E. fund - Dt. Bd, Salem - orders passed.

Ref:- From the D. P. I R. O. P. No. 21-B3/47-48 dated 15. 3. 48

Order No. No. 1239 Edn. dated 17-5-48

The Govt. pass the following orders on the revised estimate for 1947-48 and the budget estimate for 1948-49 of the E. E. fund under the control of the Dt. Bd, Salem.

R. E. for 47-48.

Credit should be taken for the additional income of Rs 3 lakhs from the enhancement of the rate of education tax sanctioned ~~to the Dt. Bd~~ ordered in G.O. No. 366 Edn dated 25. 2. 48. The Bd. should also take credit for the advance sanctioned to the Dt. Bd. towards the cost of revision of salaries. of teachers.

B. E. for 48-49.

(1) Credit should be taken for the additional income of Rs. 4 lakhs anticipated from the enhancement of the rate of education tax sanctioned in G.O. No. 366 Edn. dated 25. 2. 48.

(2) The A.T.C. grant to be adjusted to the E.F. fund should be limited to Rs. 1.53 lakhs.

(3) The expenditure under the scheme of compulsory Edn. Edn. and the subsidy ~~for that purpose~~ taken credit for are liable to revision with reference to the scope of the scheme, introduced by the Dt. Bd.

(4) It is observed that the expenditure provided for ~~will fall in excess~~ exceed the subsidy payable from Govt. funds.

The Bd. has been meeting the expenditure under the scheme not covered by the Govt. subsidy, from out of the surpluses in the E. F. fund. As

or feasible

it is not desirable to bank upon such surplus every year the Bd. should modify the scope of the scheme so as to ~~limit~~ limit the cost within the govt. ~~scheme~~ subsidy in this connection

The Spl. officer's attention is ~~invited~~ invited to para 6 of G.O.No. 1661 Edn. dated 23.7.47. An extract of the remarks ~~in paras~~ of the D.P.I in paras 4 to 6 ~~of~~ of his wdb. cited is read alone forwarded to the Spl. officer, Dt. Bd, Salem for information and necessary action.

5. 11.5.48 12/5/48

A/31CF

To

The Spl. officer
Dt. Bd
Salem
(with extract)

The D.P.I

Examiner of L.P. Accts
L.A. dept.

4/5/48
To Sir

17

Roc.No.E21.11812/50.

Salem District Board Office,
Dated: 15th May 1950.

From
Sri K.S.Subramaniam,
President,
District Board, Salem.

To
The Secretary to Government,
Education Department,
Fort St. George, Madras.

Sir,

ASSISTANT SECRETARY
17 MAY 1950
1764
EDUCATION DEPARTMENT

Sub:- AUDIT- Report on Elementary Education funds- Salem District Board for 1948-49- expenditure in excess of the allotment- sanction - requested.

Ref:- In enclosing herewith an extract of para 6 of audit report for 1948-49 on Elementary Education Funds I have to state the following.

In the budget estimate for 1948-49 a sum of Rs.30,300/- only was provided under capital expenditure for furniture and apparatus. But the expenditure under the head during 1948-49 could not be restricted within the amount provided in the budget. But a sum of Rs.73620-12-0 was actually paid the contractor for the supply of furniture and apparatus to Elementary schools in 48-49. Though necessary provision was made for this item of expenditure in the budget for 1947-48 the contractor was not able to execute the work of supply of furniture within that year. As he was able to supply the articles of furniture in 48-49 payment had to be made in 1948-49 only to the extent of Rs.43,320-12-0 over the budget provision. Besides the engineering department spent Rs.2162/- during the 48-49 for the construction of a septic tank latrine and additional building out of Government grant for which no provision was available in the budget for 48-49. Hence the budget provision under these heads was raised to Rs.75,459-4-0 by transfer of funds from the ordinary account to meet the expenditure. But as the audit department has raised an objection for want of the sanction of Government for this expenditure over and above the amount provided in the original budget as per rule 4 of section 38 (2) of the Elementary Education Account Act asamended in G.O.No.139 Education dated 29--1--42. I request that the required sanction may kindly be accorded at an early date.

K.S. Subramaniam
15.5.50

r/15-5-50.

President,
District Board, Salem.

15/5

EXTRACT FROM AUDIT REPORT FOR 1948-49.

6. Expenditure in Excess of allotments:- (a Under the following heads of accounts, expenditure was incurred in excess of budget provision approved in G.O.No.1239 Education, dated 17-5-48. The sanction of the Director of Public Instruction was not obtained for necessary re-appropriation of funds as required by G.O.No.139 Education, dated 29-1-42.

Head of account.	Expenditure. Rs. As. Ps.	Budget provision. Rs. As. Ps.
Ordinary (1) Contingencies and equipment.	1,64,797- 8- 3	1,38,910- 0- 0
(ii) Interest on and repayment of debt.	30,027- 0- 0	-

(b) The total expenditure under capital was Rs.75,782-12-0 against the budget provision of Rs.30,300/- only and the deficit was met by transferring an amount of Rs.75,459-4-0 from the ordinary account. The sanction of Government was not obtained for the excess expenditure as required by Rule 4 of section 38 (2) of the Elementary Education Act as amended in G.O. 139 Education, dated 29-1-42. It may now be obtained.

(True Extract)

K.S. Subramaniam
15.5.50

President,
District Board, Salem

r/15-5-50.

Edn CCJ

21 5/ 19

Memo No. 11741 C/50-1 Edn. dated 24.5.50.

12/24/5

Sub:- Ele. Edn. fund — Dt. Bd, Salem — Expenditure incurred in excess of the budget provision for 1948-49.

Read:- From the President, Dt. Bd, Salem No. E21-11F 12/50 dated 15.5.50.

To

The President,
Dt. Bd,
Salem

The President, Dt. Bd, Salem is requested to forward a copy of the audited statement of (the) receipts and charges of the Ele. Edn. fund account of the Dt. Bd for 1948-49.

3/22.5. 4/22/5

Illegible 22/5/50

Roc.No.E.21. 11812- 50 Office of the District Board,
Salem. Dated 2nd June 1950.

From

Sri. K. S. Subramania Gounder,
President, District Board,
Salem.

To

The Secretary to Government,
Education Department,
Fort St. George,
MADRAS.

ASSISTANT SECRETARY
2 JUN 1950
14626
EDUCATION DEPARTMENT

AUDIT REPORT-Ely.Edn.funds- 1948-49- Audited - statement of receipts and charges- furnished.

Government memorandum No.11741 C.-50 1Edn. dated 24-5-50.

***

A copy of the Audited statement of receipts and charges of the Elementary Education fund account of this District Board ~~xxxxxx~~ for 1948-49 is submitted herewith.

Encl: one

Ia.3.6.50.

K.S.Subramania
3.6.50
PRESIDENT,
District Board, Salem.
3.6

ANNUAL ACCOUNT OF RECEIPTS AND CHARGES OF THE ELEMENTARY EDUCATION FUND OF THE SALEM DISTRICT BOARD FOR 1948-49.

Head of Account.	Actuals for 1948-49.			Budget provision
RECEIPTS - ORDINARY.	Rs.	As.	Ps.	Rs.
Opening balance	- 1,81,099	1	11	- 2,80,500
1. Education tax: Current	6,03,878	13	4	7.25,170
2. ~~Fees and pen~~ Arrears	3,80,000	0	0	-
2. Fees and penalties under Ely. En.Act	0	12	0	-
3. Income from investments		-		-
4. School fees		-		-
5. Contributions	252	0	0	250
6. Other receipts	1,569	2	1	1,500
7. Government Grant (i) Under Section 37 of the Ely.Edn.Act. Current	94,579	0	0	86,500
Arrears	40,919	13	0	-
(ii) Under proviso to Section 37 of the E.E.Act.	3,47,015	0	0	10,78,856
(iii) Compulsory scheme subsidy	4,70,438	0	0	-
(iv) Expansion scheme subsidy	2,25,260	0	0	-
(v) Toll compensation grant	3,04,286	7	0	1,53,000
8. ~~Advances~~ Contribution from General funds	1,05,730	0	0	1,05,730
-do- for other purposes	1,361	13	0	-
9. Advances recovered	58	5	3	-
10. Amount relating to endowments	178	0	11	40
Deduct refunds	43,516	3	0	-
" amount transferred to capital	75,459	4	0	-
	24,56,551	11	7	21,51,046

(contd.,)

(1)	(2) Rs.	As.	Ps.	(3). Rs.
RECEIPTS- CAPITAL				
1. Covernment grants	323	0	0	30,300
2. Endowments and contributions		-		-
3. Loans		-		-
4. Contribution from General Account- ordinary		-		-
5. Investments realised Add amount transferred from Ordinary	75,459	4	0	-
Total, Capital	75,782	12	0	30,300
Total,ordinary and Capital	25,32,334	7	7	21,81,346
Grand total including Opening balance	23,51,235	5	8	19,00,846
EXPENDITURE CAPITAL.				
I. ~~Covernment grants~~ Staff: Salaries and Allowances.				
1. District Board Edl.Officer pay	1,639	15	0	1,900
Dearness allowance	384	9	0	350
Contribution for pension	417	1	0	500
Travelling allowances	636	10	0	13,05,330 700
2. Masters - Salaries	9,90,716	6	0	13,05,330
Dearness allowances	6.20,189	0	0	5,96,760
3. Clerks and servants. Pay	47,491	5	0	39,400
Dearness allowances	17,273	12	0	22,700
4. Contribution to provident fund	29,098	8	0	27,970
5. Gratuity	594	0	0	-
6. Travelling allowance	1,177	11	0	1,000
II. Contingencies and Equipment. 1. House rent	38,537	11	0	33,700
2. Contingencies- Other items Pay	68,941	13	3	68,070
,, Dearness allowance	46,710	12	0	36,140
3. Furniture and apparatus	242	2	0	500
4. Library books and maps	365	2	0	500
5. Other items		-		-

(conted)

(1)	(2) Rs.	As.	Ps.	(3). Rs.
III. Prizes and Scholarships	24 ~~7,393~~	~~11~~	~~0~~	3,000
IV. Repairs to buildings	7.395	11	0	18,370
V. Interest on and repayment of debt	30,027	0	0	-
Advances recoverable	193	4	0	-
Total, Ordinary	19,02,032	4	3	21,56,890
EXPENDITURE- CAPITAL.				
I. Lands and buildings.	2,162	0	0	-
II. Furniture and apparatus	73,620	12	0	30,300
Total , ~~ordinary~~ Captial	75,782	12	0	30,300
Total expenditure- ordinary and Captial	19,77,815	0	3	21,87,190
Total closing balance	3,73,420	5	5	- 2,86,344
Grand total including closing balance	23,51,235	5	8	19,00.846

Sd. S. Vedam Aiyer,
Dt.Inspector of L.F.Account,Salem.

/True copy/

13

25

EDUCATION DEPARTMENT (C).

MEMORANDUM NO. 11741 C/50-2 EDN. DATED 13.6.50 22

16/13/6

SUB: ELE. EDN. FUND - Dt. Bd., Salem - Expenditure incurred in excess of the budget provision for 1948-49 - Approved.

Read: From the President, Dt.Bd., Salem, No. E21-11812/50 dated 15-5-50 and 2-6-50.

In the circumstances stated by the President, Dt. Bd., Salem in his letter dated 15-5-'50, the Govt. approve the ~~excess~~ capital expenditure, ~~as detailed below~~, incurred by ~~the Dt.~~Bd., during 1948-49, over and above the ~~budget~~ capital expenditure provision made in the Ele. Edn. ~~account~~ of that year, as detailed below:

Head of account.	Expenditure	Budget provision.
Lands, Buildings and Furniture and Apparatus.	Rs.75,782-12-0	Rs.30,300/-
	Therefore excess ---	Rs. 45,482-12-0.

To
The P.D.B., Salem.
The Examr. of L.F.Accts.

Subj:- Elementary Education Fund - District Board - Salem - Budget Estimate for 1948-49.

26 23

From the D.P.I., R.O.P. No.21-B.3/47-48 dated 15-3-48.

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 ele. education fund under the control of the Dt. Board, Salem. 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 expansion of education, and credit has been taken for a subsidy from Provl. Funds towards the cost of the schemes. The adequacy of the provision made is examined in para 7 below.

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

	B.E. for 47-48 as sanctioned.	R.E.1947-48.	B.E. 1948-49.
	Rs.	Rs.	Rs.
Opening balance.	Nil.	- 58,891	1,13,029
Receipts.	11,16,140	11,61,540	10,85,840
Charges:-Ordinary.	9,90,140	9,85,470	10,48,190
Capital.	81,000	4,150	-
Closing balance.	45,000	1,13,029	1,50,679

4. R.E. for 47-48: The Govt. have ordered an increase in the rate of Education tax from 17 to 37 pies in the rupee of land revenue, and have sanctioned an advance of Rs. 1 lakhs to the Dt. Board towards the cost of the revision of the salaries of teachers. Credit should be taken in the R.E. for the addl. income of about Rs. 3 lakhs (9 months' figure) anticipated from the enhancement of education tax and the advance paid from Provincial Funds.

5. Budget Estimate 48-49: Credit should also be taken in the Budget for the additional income of Rs. 4 lakhs anticipated

(12 months' figure) anticipated from the increased rate of Education tax sanctioned this year. The normal Budget as framed by the Dt. Board will close with a surplus of ~~10.10~~ 1.51 lakhs. This is arrived at after taking credit for a contribution of over 4 lakhs from Genl. Funds to Elc. Edn. Fund.

6. Compulsory elc. education:- The expenditure provided for both in the R.E. and in the B.E. and the subsidy taken credit for are indicated below:-

		R.E. 47-48.	B.E. 48-49.
Expenditure provided for.	Rs.	3,29,320	4,07,250
Subsidy taken credit for.	"	2,21,800	6,21,700

~~As far~~ So are as the R.E. is concerned, the year is over and steps should be taken to settle the subsidy actually due to the Dt. Board with reference to the expenditure incurred and to make the necessary adjustments. In the circumstances, no action seems called for. As regards the provision under the B.E., it may be noted that the entire expenditure connected with the scheme will be met from Provl. Funds. The expenditure provided for may be tentatively allowed and the subsidy taken credit for may be limited to the expenditure provided for.

7. Expansion of elementary ~~dua~~ education:- Provision has been made both in the R.E. and in the B.E. for expenditure connected with the expansion of elc. edn. as detailed below:-

	R.E.	B.E.
Expenditure provided for.	5,11,330	7,32,750
Subsidy taken credit for.	2,25,260	2,25,260

R.E. for 47-48: The orders of Govt. are that the expansion of the scheme should be modified so as to limit the cost within the subsidy payable from Provl. funds. The Board has however not taken any steps to reduce the expenditure. In view of the facts that there is a large surplus in the Elc. Edn. Fund Account on account of the enhancement of the rate of Education tax and that the year 1947-48 is over,

it is for orders whether the excess expenditure in 1947-48 may be allowed to be met from the surplus in the E.E. Fund account.

B.E. for 48-49: As noted above, there is sufficient surplus in the E.E. fund account for meeting the excess expenditure under the ~~xExap~~ Expansion scheme. For orders whether the Board may be permitted to continue the scheme without any modification, so long as there is a surplus in the E.E. fund account for meeting the cost of the scheme not covered by Govt. subsidy, or whether the Board should be ~~asked~~ instructed to modify the scope of the scheme as ordered in para 6 of G.O. No.1661, Education, dated 23-7-47.

8. 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, Salem, will be about Rs. 1.14 lakhs leaving out of account the teachers employed under the scheme of compulsory elc. 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.

L.A. and Finance may see for remarks.

Rm 7.4.48.

12/4/48

LOCAL FUNDS AUDIT DEPT. SECRETARIAT, MADRAS

54P.H.U.O.2100782/48-1

15.4.48.

(P.T.O.)

1

L.B.D
D.

P.L. See the note of E & P.H. deptt. on from P.1 ante. This deptt. is concerned with para. 5 of the note. Provision has been made in the B.E. of the Bd. for 1948-49 for the Standard Contribution of Rs. 1,05,230 from the Gl. account to the Edn. account. It has been suggested that the entire A.T.C. of Rs. 3,04,450, likely to be banded to the Bd. in 1948-49, may be adjusted towards any anticipated deficit in the E.E. Accts. in 1948-49. It will be seen from para. 5 of the E & P.H. note above that the E.E. fund for 1948-49, as proposed to be revised by E & P.H. is expected to close with a balance of Rs. 1.51 Lakh, after taking credit for the Standard Contribution from the General Account & for the entire A.T.C. The A.T.C. should be utilized only to avoid any deficit in the E.E. Fund Account & not to increase the cl. balance under that Account. The adjustment from A.T.C. may therefore be restricted to the amount required just to avoid the deficit; i.e. a sum of Rs. 1.53 Lakh (3.04 - 1.51) only may be adjusted from the A.T.C. Likely to be sanctioned to the Bd. in 48-49 towards the anticipated deficit in the E.E Fund Account. With this remark the

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for 29.4.48
26.4.48
at Q

yes, but when enhanced rates of dearness allowance are sanctioned, an addl sum of Rs 1.14 lakh may be transferred from the A.T.C to meet the extra cost.
28/4/48

5

28 Pa

The file may be passed on to Fin.

27-4-48. 28
27/4/46

28/4/48

Fin

L.P.V.O. 15343-D-1
28.4.48

[Finance seat on P.1 above.]

Fin (Exp.I)

Please see the notes from p. 1 above. The proposals of E & P.H at Asp 3 above may be agreed to in this Department. (There is no proposal to give a subsidy from govt. funds towards expn on account of d.a. in the case of E.E. Fund)

P.A. 3218 4 4.5.48

Fin.vo 32975 EA/48-1
4/5/48.

E & P.H. (G2)

A draft order is submitted for approval.

11.5. 11.5.48

12/5/48 S

SECRETARY TO GOVERNMENT
28 APR 1948
32975
FINANCE DEPARTMENT

SECRETARY TO GOVERNMENT
0 - MAY 1948
EDUCATION AND PUBLIC HEALTH DEPT.

33255

MADRAS RECORD OFFICE

Government of Madras