Issued 9/
12.9.49

Sectt. II-27—58,004—27-10-47.

Education and P. H. (1948) Department.

Ks. SERIES.

(19)

G.O. NO. 1245 EDN.

Dated 19.5.48.

[Despatch Abstract.]

B.E. for 48-49 - E.F. fund -
Dt. Bd; the Nilgiris — Orders passed.

Back Papers.

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

Further Papers.

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

1

From
T.S. Ramachandran Esq., I.C.S.
Special Officer, Dt. Board,
The Nilgiris, Ootacamund.

To
The Secretary to Government,
Education & Public Health Department, Fort St.George, Madras.
Through the Director of Public Instruction, Madras.

Sir, R.C.No.Pdl. 1/47, dated 4th December 1947.

Sub:- Budget - Elementary Education Fund Account - The Nilgiris District Board - Budget estimate for 1948-49 and Revised estimate for 1947-48 - Submission of.

I forward herewith the Budget Estimate of the Elementary Education Fund Account of the Nilgiris District Board for the year 1948-49 and the revised estimate for the year 1947-48 in duplicate with necessary enclosures. Necessary provision has been made for the compulsory education.

DIRECTOR OF PUBLIC INSTRUCTION
9 DEC 1947
P.23 B2/47-48
MADRAS

Special Officer,
District Board, The Nilgiris.

ELEMENTARY EDUCATION BUDGET - ABSTRACT.

Head of Account.	Budget Estimate for 1947-48.	Revised Estimate for 1947-48	Budget Estimate for 1948-49
Receipts-Ordinary.			
Opening balance. ...	15,704	38,028	2,915
(1) Education tax. ...	16,992	14,742 80)	18,146
(7) Other receipts. ...	200	200	200
(8) Government grant--			
(i) Under Section 37 of the Elementary Education Act.	6,072	4,165	6,072
Subsidy for loss of income under Education tax.	7,087	7,087	7,087
(ii) Under proviso to section 37 of the Elementary Education Act. ...	19,320	19,320	19,320
(9) Contribution from General Account--			
(b) For other purposes.	96,000	104,000 ~~x96,000~~	152,000
DEDUCT-Amount transferred to Capital.	4,000	3,000	5,000
Total.	~~160,761~~ 141671	~~157,623~~ 146,594	~~220,380~~ 197,825
Compulsory Elementary Education.			
Government Grant--			
For the introduction of compulsion.	19,090	11,029	22,555
For the supply of Midday meals.	...	...	...
Total.	19,090	11,029	22,555
Total ordinary —	1,60 761	157,623	220,380
Receipts-Capital.			
1. Government grants for compulsory area.	6,600	2,400	9,000
6. ADD-Amount transferred from Ordinary	4,000	3,000	5,000
Total.	10,600	5,400	14,000
Total, Ordinary and Capital.	171,361	163,023	234,380
Grand total, including opening balance.	187,065	201,051	237,295

From

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

To

The Personal Assistant to the Director of Public Instruction,
Special Officer, Dt. Board,
The Nilgiris, Ootacamund.

Sir,

R.C.No.Pdl. 1/47, dated 4th December 1947.

Sub:- Budget - Elementary Education Fund Account - The Nilgiris District Board - Budget estimate for 1948-49 and Revised estimate for 1947-48 - Submission of.

I forward herewith the Budget Estimate of the Elementary Education Fund Account of the Nilgiris District Board for the year 1948-49 and the revised estimate for the year 1947-48 in duplicate with necessary enclosures. Necessary provision has been made for the compulsory education.

Special Officer,
District Board, The Nilgiris.

DIRECTOR OF PUBLIC INSTRUCTION
MADRAS
10 DEC 1947

Head of Account.	Budget Estimate for 1947-48	Revised Estimate for 1947-48	Budget Estimate 1948-49.
Expenditure-Ordinary.			
1. Staff-			
Salaries and allowances:-			
Masters. ...	139,810	121,518	124,700
Dearness allowance. ...	...	42,263	44,080
Contribution to Provident Fund.	3,300	3,300	3,400
Travelling allowances.	200	200	200
Prevocational training classes. ...		200	5,000
Contingencies and equipment--			
Contingencies- House rent.	10,538	9,040	9,000
Other items.	4,484	3,853	4,865
Equipment--			
Furniture and apparatus.	300	300	1,000
Repairs to buildings.	3,200	3,875	3,000
Refund of overdrawals of grant. ...		1,087	- - -
8. Advances recoverable.	2,000	200	200
Total.	163,832	185,836	195,445
Compulsory Education.			
Teaching. ...	...	5,144	16,795
Dearness allowance. ...	...	1,756	5,760
Total.	...	6,900	22,555
Total, Expenditure-Ordinary	163,832	192,736	218,000
Expenditure-Capital.			
1. Lands and buildings.	5,000	...	...
2. Equipment--			
(1) Furniture and apparatus.	4,000	3,000	5,000
-do- for compulsory area.	1,600	2,400	9,000
Total.	10,600	5,400	14,000
Total, Expenditure (Ordinary & Capital.)	174,432	198,136	232,000
Total, closing balance.	12,633	2,915	5,295
Grand total, including closing balance.	187,065	201,051	237,295

1166

Special Officer,
District Board, The Nilgiris.

Head of Account.	Budget Estimate for 1947-48	Revised Estimate for 1947-48	Budget Estimate for 1948-49.
Expenditure-Ordinary.			
1. Staff-			
Salaries and allowances:-			
Masters. ...	139,810	121,918	124,700
Dearness allowance. ...	...	42,263	44,080
Contribution to Provident Fund.	3,300	3,300	3,400
Travelling allowances.	200	200	200
Provocational training classes. ...		200	5,000
Contingencies and equipment--			
Contingencies- House rent.	10,338	9,040	9,000
Other items.	4,484	3,853	4,865
Equipment--			
Furniture and apparatus.	300		1,000
Repairs to buildings.	3,200	3,875	3,000
Refund of overdrawals of Grant. ...	...	1,087	...
8. Advances recoverable.	2,000	200	200
Total.	163,832	185,836	195,445
Compulsory Education.			
Teaching. ...	...	5,144	16,756
Dearness allowance. ...	...	1,756	5,760
Total.	...	6,900	22,516
Expenditure-Capital.			
1. Lands and buildings.	5,000	...	...
2. Equipment--			
(1) Furniture and apparatus.	4,000	3,000	5,000
-do- for compulsory area.	1,600	2,400	9,000
Total.	10,600	5,400	14,000
Total, Expenditure (Ordinary & Capital.)	174,432	198,136	232,000
Total, closing balance.	12,533	2,913	6,296
Grand total, including closing balance.	187,065	201,051	237,296

Special Officer,
District Board, The Nilgiris.

Explanatory Memorandum - 1947-48 - Revised Estimate.

Receipts - Ordinary.

Opening balance, Rs.38,028:- The actual closing balance for 1946-47 has been taken as opening balance for the revised estimate for 1947-48.

Education cess:- The actual amount adjusted by the Revenue Department for fasli 1356 for 3 months from April 47 to June 47 at Rs. 1179/ is Rs. 3537. The revised estimate for Fasli 1357 furnished by the Collector of the Nilgiris is Rs. 14,948. According to this amount expected for 9 months in 1947-48 during fasli 1357 is Rs. 11,205. Hence the total amount of Education cess is Rs. 14,742.

Education tax, Rs.80:- This amount is expected to be received from panchayat boards towards the arrears of Education tax prior to 1941.

Other receipts, Rs. 200:- This represents recovery of rent for quarters occupied by teachers, sale of unserviceable articles, application feesetc.

Government Grant under section 37 of the Elementary Education Act, Rs. 4,165:- This amount is expected from Government under section 37 of the Elementary Education Act.

Under section 37 of the Elementary Education Act. Rs.7,087. This amount was sanctioned in G.O.No. 1633 L.A., dated 25.9.47 towards the loss of income from Education tax levied as a surcharge on profession tax.

Under proviso to section 37 of the Ely.Education Act.Rs.219,320. This amount was sanctioned by Government in G.O.No. 925 Education and P.H., dated 5.5.47 and in G.O.No.1046 Edn. & P.H., dated 20.5.47.

Contribution from General funds, Rs. 104000.- This is the maximum amount that can be spared from General funds to Elementary Education funds.

Government grant for the scheme of compulsory education, Rs. 11,029:-
Rs. 2,629 was already sanctioned in G.O.No. 2366 Edn. dated 4.11.47 and a sum of Rs. 8,400 is expected to be sanctioned by the Government, towards the subsidy for compulsory scheme.

Amount transferred to Capital, Rs. 3,000:- This is the amount transferred to Capital and taken as receipts in the Capital.

Capital, Rs. 2,400:- This represents the cost of furniture supplied to schools in compulsory area for which Government grant is expected.

Expenditure - Ordinary.

Staff (a) Salaries and allowances.-Masters, Rs.126,397:- The expenditure up to 30.9.47 was Rs. 34,027. Due to the introduction of revised scale of pay and payment of duty allowance from 1.1.47 the minimum amount required for the increased salaries and allowances from 1.1.47 to 30.9.47 is Rs.38,760. Taking this into account the minimum amount required is provided. A sum of Rs. 4879 is included towards the salaries and allowances of teachers in compulsory area.

Dearness allowance, Rs. 44,019:- The expenditure up to 30.9.47 was Rs. 17,087. Due to the increase of pay the dearness allowance

also has to be increased from 1.1.47. Taking this into account the minimum amount required is provided. A sum of Rs. 1756/ is included towards dearness allowance of teachers in compulsory area.

Contribution to Provident Fund. Rs. 3,300:- The estimated amount for the payment of bonus to all the Elementary school teachers contributing to provident fund is provided.

Travelling allowance. Rs.200:- This is for paying travelling allowance to the teachers transferred from one school to another. The maximum has been provided.

Prevocational Training classes. Rs.200:- This is provided towards the pay of instructors in Manual Training, Spinning and for supply of materials for prevocational draining classes in Higher elementary schools.

Contingencies - House rent.Rs. 9150:- Expenditure up to end of September 47 was Rs. 4397. Taking this into account the minimum amount required from 1.10.47 to 31.3.48 is provided and a sum of Rs. 110 towards house rent for the school buildings in compulsory area is included.

Contingencies - Other items. Rs. 4008:- Expenditure up to 30.9.47 was Rs. 1517. Due to the increase of pay in revised scales, the money order commissions etc. have also to be increased. Hence the minimum amount required is provided. A sum of Rs. 155/ required for the schools in compulsory area has been ~~pr~~ included.

Equipment. Rs. 300:- The probable amount required for the supply of maps is provided.

Repairs to buildings: Rs. 387/- The maximum amount required for the maintenance of school buildings and urgent repairs has been provided.

Refund of overdrawals. Rs. 1087:- This represents the amount refunded to Government as per Audit reports for the years 1944-45 and 1945-46.

Advance recoverable. Rs. 200:- This is the amount recoverable from the subordinates for transporting school furniture etc.

Capital. Rs. 5,400:- This represents the cost of furniture and supply of books and slates to the schools in compulsory area to an extent of Rs. 3150. A sum of Rs. 2250 is provided for supply of furniture to the schools in non-pompulsory area.

Closing balance: The revised budget for 1947-48 has been closed with a balance of Rs. 2915 after making provision for all the necessary items.

BUDGET ESTIMATE FOR 1948-49.

Receipts - Ordinary.

Opening ~~Closing~~ balance, Rs. 2915:- The closing balance for 1947-48 is taken as opening balance.

Education cess and tax:- Rs. 18,146:- The amount estimated by the Collector of the Nilgiris has been provided after increasing the education cess from 14 pies to 18 pies in the rupee of land revenue.

Other receipts. Rs. 200:- This is expected towards house rent for the quarters occupied by teachers, sale of unserviceable articles and application fees for teachers' post etc.

Government grant: Under Section 37 of the Elementary Education Act, Rs. 6072:- This amount is expected from Government under section 37 of the Elementary Education Act towards the equivalent grant under education tax.

Government grant under section 37 of the Elementary Education Act, Rs. 7087:- This amount is expected from Government towards the subsidy for the loss of income under Education tax levied as a surcharge of profession tax.

Under proviso to Section 37 of the Ele. Education Act, Rs. 19,320:-
This amount represents the subsidy for schools opened prior to 1.4.21 and after 1.4.21.

Compulsory education, Rs. 22,555:- This amount is provided the expected Government grant to meet the pay and allowances of additional teachers to be employed in schools under compulsion from the year 1945-46 and to meet the additional cost involved by opening of new schools in these areas. This includes Rs. 5760/ being the dearness allowance for the teachers, house rent of Rs. 1000/ and contingencies, Rs. 135 in the compulsory area.

Contribution from General Funds, Rs.152,000:- This is the minimum amount required to balance the Elementary Education Budget. The increase is due to the introduction of revised scales of pay to the elementary school teachers from 1.1.1947.

Amount transferred to Capital, Rs.5,000: This is the amount transferred to Capital and taken as receipts in the Capital.

Government grant, Rs. 9,000:- This grant is expected from Government for supply of furniture, books and slates and construction of temporary sheds for schools in compulsory area (Rs.5000 plus 1000 plus 3000)

Transferred from Ordinary, Rs.5,000:- This is required for supply of furniture, books and maps and garden tools etc. for the schools in non-compulsory area.

Expenditure - Ordinary.

Staff (a) Salaries and allowances - Masters, Rs.1,40,360:-
This represents the salaries and allowances of teachers as per schedule of establishment including the additional teachers to be appointed. A sum of Rs. 65,660 is included towards the salary of teachers in compulsory area.

Dearness allowance, Rs. 49,840:- This amount is required for the payment of dearness allowance to the teachers as per schedule of establishment including additional teachers to be appointed. A sum of Rs. 5760 is included for the payment of dearness allowance to the teachers under the compulsory scheme.

Contribution to Provident Fund, Rs.3,400:- This amount is provided to pay bonus to all teachers contributing to Provident Fund.

Travelling allowance, Rs.200:- This is provided for payment of travelling allowance to the teachers on transfers.

Contingencies - House rent, Rs. 10,000:- This amount is provided for payment of rent for private buildings. A sum of Rs. 1000 is included for payment of rent for additional accommodation to be provided for the schools in compulsory area.

Other items, Rs. 5,000:- This represents the payment of contingent charges payable to the Headmasters of the elementary schools. This is inclusive of the special contingent amount payable for needle work classes, wages of conductresses, and money orders commissions etc. A sum of Rs. 135 is included towards the contingent charges for teachers in compulsory area.

Provocational Training Classes, Rs.5000:- This is provided

towards the pay of instructors in Manual training, Spinning and for supply of materials for Prevocational training classes in Higher elementary schools.

Equipment - Furniture and apparatus:-Rs.1,000:- This is provided for supply of time pieces and table copies to the schools.

Repairs to buildings, Rs. 3,000:- This is provided for the repairs to departmental and rent free buildings.

Advances recoverable, Rs.200:- This is recoverable from the subordinates towards the payment for transporting furniture etc. to schools.

Capital - Rs. 14,000: This is provided for supply of furniture as detailed under receipts.

Closing balance, Rs. 5,295:- The Budget Estimate for 1948-49 closes with a balance of Rs. 5,295/ after making provision for all items absolutely necessary.

Special Officer,
District Board, The Nilgiris.

Particulars.	Opening balance.	Receipts.	Expenditure.	Closing balance.	Remarks
Receipts for 1947-48-Ordinary.	38,028	163,023	198,136	2,915	
Budget Estimate for 1948-49.	2,915	234,380	232,000	5,295	

Schedule of Establishment.

Particulars.	Pay and allowances.	Dearness allowance.	Remarks.
Boys schools.	Rs. 136,750	Rs. 48,464.	
Girls schools.	3,075	1,180	
Muslim schools.	535	196	
Total.	140,360	49,840	

Special Officer,
District Board, Nilgiris.

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION, M A D R A S.
R.O.P. No.23 B3/47-48 dated 23-1-1948.

******

SUBJECT: ELEMENTARY EDUCATION FUND - Budget Estimate for 1948-49 - District Board, Nilgiris.

REFERENCE: Letter from the Special Officer, District Board, Nilgiris Rc.No.Pdl 1/47 dated 4.12.47.

- - - - - - - -

SUBMITTED.

2. REVISED ESTIMATE FOR 1947-48.

Credit taken for Rs.4165/- as Government grant under Section 37 of the Act is liable to revision with reference to the actual amount credited to the Fund during 1946-47.

3. BUDGET ESTIMATE FOR 1948-49.

Credit taken for Rs.6,072/- as Government grant under section 37 of the Elementary Education Act is liable to revision with reference to the amount that may be realised during 1947-48.

4. ACCOMMODATION:

It is reported that accommodation is reported to be inadequat and unsuitable in a few boys schools. The Special Officer may be advised to remedy such defects in consultation with the District Educational Officer.

5. EQUIPMENT.

A few boys' schools are reported to be inneed of an additiona supply of equipment articles. Garden space and playing facilities are required to be provided for in certain schools. These defects may be remedied in consultation with the District Educational Officer.

INTRODUCTION OF COMPULSION.

Revised Estimate for 1947-48.

Credit taken for Rs.11,029/- as Government grant for the introduction of compulsory Education, in the Revised Estimate for 1947-48, over the sum of Rs.2629/- sanctioned in G.O.No.2366 Edn., dated 4-11-47 requires Government sanction.

for DIRECTOR OF PUBLIC INSTRUCTION.

To
The Secretary to Government,
Education and Public Health Department,
Fort St. George,
M A D R A S.

Ramu.26.1.48.

19

Memo No. 6735 B3/HE — 2 dated 24.3.48

E.E. Fund — R.E. 1947-48 — District Board, The Nilgiris.

Ref: From the Special Offr, District Board, The Nilgiris, no. Pdl. 1/47 dated 4.12.47
From the D.P.I. Rep. no. 23 B3/47-48 dated 23.1.48.

It is presumed that the credit taken under the Education tax in the R.E. for 1947-48 of the E.E. framed budget of the District Board, The Nilgiris, does not take into account the additional income (viz Rs. 3000/-) from the enhancement of the rate of education tax ordered in Govt. No. 1559 Edn dated 16.7.47.

(A) As regards the credit taken in the

2

2a

Re: for 1947-48 for a contribution of Rs. 1,04,000/- from the general funds, the Govt. consider that the contribution should be reduced to Rs. 96,000/- (Ninety six thousand) and that the resulting deficit in the Re. should be met by the adjustment of the arrear Toll Compensation grant. The Special Offr. is requested to take steps to this end.

Ro
24.3.48

DPI
24/3/48

[a] note

p34.

2 The Special Offr.,
Dt. Board
The Nilgiris.

Copy to the D.P.I.
" Examiner L.P.A.
" A.G. (through Finance)

DPI
25/3/48

21 82

12

From
T.S.Ramachandran Esq.,I.C.S.,
Special Officer, Dt. Board,
The Nilgiris, Ootacamund.

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

Sir, R.C.A3.No.6923/46 dated 31.3.1948.

Sub:- Tax - Education tax - Enhancement from Re. 0-1-6 to 0-8-0 in the rupee of land revenue - Orders requested.

Ref:- This office letter A3.No.6923/46 dated 26.9.47 and letter A5.No.5181/47 dated 14.10.47.

2. Government Memo No.88652-B2/47-1,Edn., dated 21.11.47 and G.O.No.Ms. 2666 Edn., dated 15.12.47.

24241

I invite the kind attention of Government to the references cited above. The Budget estimate for 1948-49 relating to Elementary Education Fund was submitted to Government through the Director of Public Instruction in December 1947 and orders have since been passed by Government in their memorandum No.6735-B2/48-2 Edn., dated 24.3.48. I, therefore, request that the Government may now be pleased to pass early orders on the question of enhancement of the rate of education tax from 18 pies to 0-4-0 or 0-8-0 in the rupee of land revenue.

Special Officer,
District Board, Nilgiris.

MMB/31.3.

SECRETARY TO GOVERNMENT
2 - APR 1948
EDUCATION & PUBLIC HEALTH DEPT.

22

17

எடப்பள்ளி பஞ்சாயத்து போர்டு—தொடர்ச்சி
எடப்பள்ளி கிராமம்—தொடர்ச்சி
செக்ஷன் I—தொடர்ச்சி
சேர்த்தல்—தொடர்ச்சி
எடப்பள்ளி

வரிசை ந.	பெயர்.	யோக்கியதை.	வரிசை ந.	பெயர்.	யோக்கியதை.
213	மாதா கவுடர், என். [நஞ்சா கவுடர்],	L	217	பெள்ளி கவுடர், கெ. ,	3 எ
214	மாதியம்மாள் (S) [ஆண்டி கவுடர்],	9 இ	218	சண்பகம் (S) [ஸ்ரீனிவாசன், எம். கெ.],	L
215	ஜெவனு கவுடர், பி. [போஜா கவுடர், எம். எச்.],	L	219	மாதா கவுடர், எ. [ஆண்டி கவுடர்]	
			220	ஸ்ரீனிவாசன், எம். கே. [ராகவாசாரி],	L
216	கள்ளஜ்ஜா [பெள்ளா கவுடர்],	3 எ			

திருத்தல், நீக்கல்—இல்லை
செக்ஷன் II—இல்லை

குன்னூர், 1939-ம்வரு அக்டோபர்மீ 28உ.

எ. எச். சதர்ன்,
ரெஜிஸ்ட்ரேஷன் ஆபீசர்.

Coonoor DB (G)—3

23/02

13

From
T.S. Ramachandran Esq.,I.C.S.
Special Officer, Dt. Board,
The Nilgiris, Ootacamund.

To
The Secretary to Government,
Educationand Public Health Department, Fort St.George, Madras.

Sir,

R.C.No. Pedl. 1/47 dated 16.4.1948.



Sub:- Budget - Elementary Education Fund - Revised estimate 1947-48 - District Board, the Nilgiris.

Ref:- Government Memorandum No.6735-B2/48-2 dated 24.3.48.

The credit taken under Education Tax in the revised Budget Estimate for 1947-48 does not include the additional income (ie) Rs. 3,000/ from the enhancement of the rate of Education Tax ordered in G.O.No. 1559 Edn., dated 16.7.47 as the final figures were received only on 22.12.47. This amount has been adjusted to the credit of District Board funds in February and March 1948. With reference to para 2 of the G.O. contribution from general funds is limited to Rs.96,000/ meeting the deficit of Rs. 5,085/ for 1947-48 and Rs. 53,620/ for 1948-49 from the arrears Toll Compensation grant as per orders passed by the Government in G.O.Ms.No. 385 L.A., dated 3.3.1948.

Special Officer,
District Board, the Nilgiris.

HB/16.4.

Edn. & P.H.(B2).

~~Order Ms. No~~ ~~Edn. dated~~ .

Sub:- Budget Estimate for 48-49 - Elc. Edn. Fund - Dt. Bd. The Nilgiris - Orders passed.

Read:- From the D.P.I., ~~R.O.P~~. No.23-B3/47-48 dated 23-1-48.

order Ms 1245 d/---- 17/5/48.

The B.E. for 1948-49 ~~and the R.E. for 47-48~~ of the E.E. fund ~~of~~ under the control of the Dt. Board, Nilgiris, ~~are~~ is approved subject to the following remarks:

(1) The contribution provided from the Genl. funds to the E.E. fund should be reduced from Rs.1,52,000/- to Rs. 96,000.

(2) ~~The resulting deficit in the E.E. Accounts should be wiped out by adjustment of~~ the portion of the ~~Txx~~ A.T.C. grant sanctioned to the Dt. Board should be credited to the EE fund to avoid any deficit.

2. An extract ~~fromxthe~~ of the remarks of the D.P.I. in paras 4 and 5 of his order is communicated to the Spl. Officer, Dt. Bd., The Nilgiris, for information and necessary action.

11/5/48

14/5/48

To

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

21-5-48

From
T.S.Ramachandran Esq., I.C.S.,
Special Officer, Dt. Board,
the Nilgiris, Ootacamund.

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

Sir,

R.C.No.A2.2650/48 dated 21.4.1948.

Sub:- Education - Elementary - Teachers in Board elementary schools - The Nilgiris District Board - Advance increments - Sanction of.

The revised scales of pay to the elementary school teachers were given effect to with effect from 1.1.1947 as per G.O.No. 975 Edn., dated 10.5.47 and G.O.No.1154 Edn., dated 5.6.47. As advance increments have not been granted to the elementary school teachers in the revised scale of pay pending receipt of Government orders, I request that the Government may be pleased to issue early orders whether weightage may be given to these teachers. In this connection I wish to state that advance increments have been granted to the teachers in the secondary schools and the General Establishment under the District Board with effect from 1.10.47 as per G.O.No.Ms. 289 Edn., dated 13.2.48 and G.O.No. 2046 L.A., dated 10.12.1947.

Special Officer,
District Board, Nilgiris.

29

16

E.&.P.H.(B2)DEPT

Memorandum No.30087 B2/48 -1 dated 25.5.48.

Sub: Edn.-Elementary - Teachers in Bd. Elementary schools-
The Nilgiris Dt. Bd. - Advance increments - ~~Not Sanctioned~~

Ref:- Letter from the Special Officer, Dt. Bd., Nilgiris
R.C. No.A2-2650/48 dated 21-4-48.

The Special Officer, District Board, the Nilgiris is informed that the Dt. Bd. has not sufficient surplus in the Elementary Education Fund account for meeting the expenditure on the grant of advance increments to elementary ~~and~~ school teachers. The Education tax has also been raised to the maximum level which the Dt. ~~Bd.~~ can bear. In the circumstances the question of granting advance increments to elementary school teachers under the Dt. Bd. should be dropped.

To

The Spl Officer, Dt. Bd., The Nilgiris.

Coonoor. DB (G)—10

From the D.P.I., R.O.P.No.23-B3/47-48 dated 23-1-1948. 17

Subj:- Elementary Education Fund - District Board, The Nilgiris- Budget Estimate for 1948-49.

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

2. Provision has been made both in the R.E. and in the Budget Estimate for expenditure connected with the scheme of compulsory elementary education 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 elementary education, normal receipts and charges in the Elementary Edn. Fund Account will be as follows:-

	B.E.for 47-48 as sanctioned by Government.	R.E.'47-48.	B.E. 1948-49
	Rs.	Rs.	Rs.
Opening balance.	15,704	38,028	— 1,214
Receipts. ..	1,45,671	1,49,594	2,02,825
Charges:- Ordinary. ..	1,43,742	1,85,836	1,95,445
Capital. ..	4,000	3,000	5,000
Closing balance ..	12,633	— 1,214	1,166

4. Revised Estimate for '47-48:-

The credit taken under the Education Tax does not apparently take into account the additional income (Rs 3,000) from the enhancement of the rate of Edn. Tax ordered in G.O. No. 1559, Education, dated 16-7-47. If the credit is raised the deficit anticipated at the end of 47-48 will be converted into a surplus. The need for the provision made under the several heads on the expenditure side of the Revised Estimate is explained in pages 7-9 c.f. In the ~~xx~~ file dealing with the General Fund Budget, L.A. Dept. have suggested

that the contribution provided for in the Revised estimate should be reduced from Rs. 1,04,000 to Rs.96,000 and the resulting deficit met by the adjustment of the arrear toll compensation grant. The proposal may be agreed to, inasmuch as the elementary education fund is not affected by adjustment.

5. Budget Estimate 48-49:- Provision has been made for the payment of a contribution of Rs. 1.52 lakhs from the General fund to the E.E. Fund. In the file dealing with the General funds budget, the L.A. Dept. have suggested that the contribution may be reduced to Rs. 96,000 and the balance of Rs. 56,000 met by the adjustment of the arrear toll compensation grant. The proposal may be agreed to. The Special Officer has explained the provision made under the several heads in the Budget on page 9-13 c.f.

6. Compulsory elementary education:- The expenditure provided for and the subsidy taken credit for in the Revised Estimate and in the B.E. are as follows:-

	R.E. 47-48.	B.E. 48-49.
Expenditure provided for.	6,900	22,555
Subsidy taken credit for.	11,029	22,555

So far as the R.E. is concerned the subsidy taken credit for in excess of the expenditure provided should be disallowed. Inasmuch as the entire expenditure connected with the scheme is met from Provl. 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 Govt. have decided not to extend the scheme of compulsory elc. education in 1948-49. The provision made both in the R.E. and in the B.E. may be tentatively allowed.

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

18

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, Nilgiris, will be about Rs. 7,500, leaving out of account the teachers employed under the scheme of compulsory elc. 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 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.) for local bodies to enable it to meet the expenditure on dearness allowance before the question of payment of a subsidy is considered. In the case of the Dt. Board, Nilgiris, Madura, no subsidy has been paid to the Dt. Board for dearness allowance either this year or in the previous year, as the Board is able to meet the expenditure by utilizing the arrear toll compensation grant. One pie of tax will bring in an income of Rs. 1,000 to the Dt. Board, Nilgiris. If the tax is raised by 7 pies from 18 to 25 pies, the Board will be able to meet the additional expenditure on dearness allowance. Anyhow, this point may be examined after specific orders are passed by L.A. directing the grant of dearness allowance to the employees of local bodies at the revised rates.

8. General remarks:- The provision has been made both in the R.E. and in the B.E. for the payment of salaries to teachers on the revised scales of pay, without advance increments. The point whether the Dt. Board should be compelled to grant advance increments to teachers was examined in the notes to G.O. No.1559, Education, dated 16-7-47 and it was decided that the matter may be left over for the present. It is for consideration whether the

question should be examined again. The Board has not sufficient funds in the Elementary Education Account for meeting the extra expenditure involved. The only way by which funds can be provided is to order a further enhancement in the rate of Education Tax. The additional income from the tax is very small viz. Rs.1,000 per pie as the Nilgiris ~~are~~ is mostly hilly tracts. In the circumstances it appears that the grant of advance increments need not be insisted upon. For orders

L.A. and Finance may see for remarks.

Rs 28/2/48 — DPH 28/2/48 S — 1/3/48 LA

This file has been sent to this Dept with reference to paras 4 and 5 on page 1-2 above. This Dept have already suggested that the contributions provided from the General acct may be limited to Rs 96,000 both in 1947-48 and in 1948-49 and the resulting deficit met by adjustment of the arrear toll compensation grant. E&P.H Dept have accepted the suggestion. No further remarks are called for. The file may be passed on to Fin Dept w.o.

10/3/48 — 12.3.48 — 4.3.48 — 11/3/48 Fin.

Please see the notes on pp 1-4 above.

E&P.H propose to consider the question of increasing the education tax levied in the Dt. Bds by 1 pie after a decision is reached on the question of payment of D.A. at revised rates to employees of local bodies. No remarks are called for now. Their proposal at ¶ 4 above may be agreed to. (No D.A. orders were issued during last year or this year)

13.3.48 — E&P.H — Fin (Exp: A) 16-3-48 — 12.3.48

L.A. Dept. Bud II E&P.H.D.D. 6735B2/48-1 1.3.44.

8817 M — 4/3 — 1 Sm S.O.No 385 M 3/3/48 (H) — 11/3

L Acc. 8817-Bud II 11/3/48

19184 — 10 MAR 1948 — SECRETARY TO GOVERNMENT EDUCATION AND PUBLIC HEALTH DEPT.

16595 — 12 MAR 1948 — FINANCE DEPARTMENT

Kamp Section

Fin (Exp: A) 16-3-48 — 12.3.48

2 MAR 1948 — SECRETARY TO GOVERNMENT LOCAL ADMINISTRATION DEPARTMENT

E&P.H 394/48 / P2 / 19

With reference to the note in para 4 on page 1-2 ante, a draft memo is submitted.

Rs 24.3.48. — DPH 24/3/48

B

A draft order is submitted for approval.

The file may be circulated with reference to para M on page 4 ante.

Q 8.5.48 — Q 12.5.48 — DPH 12/5/48 S — 14/5/48 — LA (G) — 15.5.48

Fin 16-5-48

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

