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Sectt. II-27-58,004-27-10-47.

Education and P. H. (1948) Department.

Ms. SERIES.

G.O. NO. 1284 EDN

16

Dated 20.5.48

[Despatch Abstract.]

B. E. for 48-49 - E. E. fund - Dr. 13d,
Remitted - 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.

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House rent.
 Contingencies.
 Books & Maps.

Total.

CAPITAL.

Lands & Building.
 Furniture & Equipment.

Total.

Grand Total.

ms. 10/12

1. Vembur.
 2. ruvedanai.
 3. irampnai.
 4. settur.
 5. settur.
 6. Rannad.
 7. Paramakudi.
 8. Ilayankudi.
 9. Abiraman.
 10. Arupukottai.

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 1c. 72 234 192 300
 192 192

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 720 384
 11. 4080 2136

Centres to be opened as per G.O. No. 2361 Bd. dated 4-11-1947.

2.	180	96	9
(3 Months)			
2	180	96	9
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(3 months)	180	96	9
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19. Mandalamani ckam.
 20. Perinalli.
 21. Chyvalgudi.
 22. Rumarudur.
 23. Ilakkarai.
 24. Thiruthirakosamangal.
 25. Kottaiyur.
 26. Chaturvedamangal.
 27. Kallurani.
 28. Palavanathan.
 29. Thayilatti.

W P.T.O.

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112 33480 17860 617 1435 2115 3020 1025 3892

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La Rahim 15/12

For Special Officer.

10/12

8/10/12

Subject: Elementary Education Fund - District Board, Ramnad - Budget Estimate for 1948-49.

Ref: Letter from the Special Officer, District Board, Ramnad B9-20747/47 dated 14.12.47.

SUBMITTED.

2) Revised Estimate 1947-48.

The Credit taken for Rs.76,620 as Government grant under section 37 of the Elementary Education Act should be reduced to Rs.76,619/3 with reference to G.O.No.2164 Edn., dated 8-10-47.

ii) The Credit taken for Rs.146850 as Government grant under the proviso to section 37 of the Elementary Education Act should be raised to Rs.146856/- with reference to G.O.Nos.925 Edn., dated 5.5.1947 and No.1046 Edn., dated 20-5-1947.

iii) The credit taken for Rs.10,3,520/- as grant under Arrear Toll compensation should be raised to Rs.1,80,011 with reference to G.O.No.1494 Edn., dated 10-7-47.

3) Budget Estimate 1948-49.

(i) The credit taken for Rs.137930/- as Government grant under section 37 of the Elementary Education Act is liable to revision with reference to the amount of education tax realised and adjusted to the credit of the fund during 1947-48.

ii) The credit taken for Rs.146850/- as Government grant under the proviso to section 37 of the Elementary Education Act should be raised to Rs.146856/- with reference to G.O.Nos.925 Edn., dated 5.5.1947 and 1046 Edn., dated 20-5-1947.

4) Accommodation is inadequate or unsuitable in a few schools. The Special Officer may be required to arrange for the provision of adequate accommodation at a very early date. A number of schools are reported to be wanting in space for playground and garden.

5) Early steps may be taken to appoint additional teachers in a few schools which are reported to be in need of them. The Special Officer may be requested to arrange for their appointment as early as possible.

6) Equipment is reported to be inadequate in most of the schools. The provision made in the Budget Estimate should be utilised in full in consultation with the Inspecting Officers.

7) It is reported that vacancies caused by teachers availing leave or transferred are not filled in immediately. The Special Officer may be advised to post substitutes immediately as otherwise, the schools have either to work under-staffed or have to be closed. This was pointed out last year also.

8) The Budget Estimate closes with a large deficit of 144564 which could be made up by increasing the contribution from the General funds.

COMPULSORY ELEMENTARY EDUCATION.

The credit taken for Rs.67430/- under Compulsory Education should be reduced to Rs.27,216/- with reference to G.O.No.2366 Edn., dated 4.11.47.

for DIRECTOR OF PUBLIC INSTRUCTION.

To

The Secretary to Government,
Education and Public Health Department,
MADRAS.

Ramu.16.3.48.

Extract from L.A. Dept. note file relating to the Budget Estimate - 1948-49. - Ramnad Dt. Board.

L.A. Deptt. (Bud. II)

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5. Contribution to Ely. Education Account:- The Stand contribution is Rs. 77,000. Provision is made for a contribution of Rs. 85,000 to the E.E. Account for each of the two years 1947-48 and 1948-49. The same amount was approved while passing orders on the E.E. Fund budget for 1947-48. The Board was also permitted to adjust a sum of Rs. 1,30,01 from the A.T.C. sanctioned to it in the current year to its E.E. Account for 1947-48. The Board has adjusted only a sum of Rs. 1,03,530/-. ~~That Board has adjusted only Rs. 1,03,530/-~~ With the proposed contribution the E.E. budget for 1948-49 as framed by the Board opens with a balance of Rs. 1,41,496/- and closes with a deficit of Rs. 1,44,564/-. The contributions proposed may stand pending issue of order on E.E. budget.

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Closing balances:- The current year opened with a balance of Rs. 2.6 lakhs under genl. account - ordinary. Revised with reference to the alterations proposed above a without taking into account the A.T.C. of Rs. 3.5 lakhs sanctioned this year and a like grant expected next year, the R.E. for 1947-48 will close with a balance of Rs. 4,68,576 and the B.E. for 1948-49 will close with a balance of Rs. 89,436 under Genl. acct. ordinary, against the prescribed minimum working balance of Rs. 45,700/-. No part of the A.T.C. is required by the Genl. account in the current year or next year. In the Ely. Edn. portion of the budget, a sum of Rs. 1,03,520 from the current year's A.T.C. is proposed to be adjusted to that account in the current year and the Ely. Edn. account is expected to close with a balance of Rs. 1,41,496 even after providing for repayment of the diversion of Rs. 47,000 made from Railway cess funds in 1946-47.

It is not permissible to utilise the A.T.C. to provide a balance under the Ely. Edn. account. It can be utilized only for avoiding a deficit. As the Ely. Edn. account will close with a balance of Rs. 37,976 in the current year without any aid from the A.T.C., the proposed appropriation of Rs. 1,03,520 from the A.T.C. is not permissible. E.P.H. will no doubt consider this in connexion with the Ely. Edn. budget of the Board. The whole of the Current Year's A.T.C. will then be available for village roads, and conservancy improvements in future.

The Ely. Edn. account for 1948-49 is expected to close with a deficit of Rs. 1,44,564 after providing for a capital expenditure of Rs. 1,41,000. The deficit will increase to Rs. 2,48,084 if, as stated above, no appropriation from the A.T.C. in 1947-48 is permitted. This deficit can be wiped off from the A.T.C. expected next year and the balance of that grant will be available for village roads and conservancy improvements.

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(Sd.)

22-3-48.

L.A.u.o. 47999-4-Bud. II
23-3-48.

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Abstract:- Budget estimate - 1948-49 - Ely. Edn. fund - Dt. Bd. Ramnad - orders passed.

Ref:- From Mr. D.P.S. R.O.P. No 1533/47-48 dated 6.2.48.

Order No. 1284 Ely. Edn. dated 20/5/48.

The Govt. pass the following orders on the Revised estimate for 47-48 and the Budget estimate for 48-49 of the E. E. fund under the control of the Dt. Bd. Ramnad. The E. E. fund for 47-48.

The credit taken for an income of Rs. 1,03,520 taken on account of the adjustment of a portion of Advance Toll Compensation grant may be deleted as the E. E. fund would have closed with a surplus even without the adjustment.

Consgr. Estimate

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B.P. for 1948-49. 1) The credit taken as Govt. contribution under section 39 of Madras Education Act, should be reduced to Rs. 72930 as the Bd. is eligible only for a contribution from provincial funds, in respect of Edu. tax realised at 3 3/4 paise on the rupee of land revenue, excluding areas.

2) The Spl. Officer should take steps to get adjusted a sum of Rs. 2 lakhs out of a portion of the A.T.C. grant to be sanctioned to the Dt. Bd. this year.

3. An extract of the Memorandum of the D.P. & is forwarded to the Spl. Officer, Dt. Bd., Ramnad for information and necessary action.

To
The Spl. Officer,
Dt. Bd.,
Ramnad
The D.P. &
The Spl. Officer,
Dt. Bd.,
A. A. dt. 19/5/48

C.F. 32.

Local Administration Department
From (Name)
Sri C. Vivekanandamurthi, B.A.,
Designation Special Officer, Ramnad
District Board & District
Station Collector, Ramnad at Madurai.

Received Registered
To
The Secretary to Government,
Education and Public Health
Department,
Fort St. George, MADURAI.

Enclosures: Roc. No. D.2-12674/48 dated 23-8-1948.

Sir,

Subject:- BUDGET ESTIMATE - 1948-49 - Elementary
Education funds.
Reference:- G.O. Ms.1284 dt. 20-5-1948.

In their order referred to above, the Government have passed orders that the sum of Rs. 1,03,520 (Rs. 1,03,516-6-8 actual figure) added to Elementary Education account during 1947-48 from A.T.C. grant to wipe off the minus balance should be debited. The circumstances under which the amount was drawn and added to Elementary Education account are briefly narrated below.

The monthly accounts under Elementary Education funds closed in minus balance as shown below:-

May 1947.	(-) 7817. 8 2
June "	(-) 23284. 12 2
July "	(-) 28702. 0 8
August "	(-) 44055. 14 5
September "	(-) 53383. 0 5

In para 1 of G.O. No. 1494 dt. 10-7-1947, the Government directed to draw the A.T.C. grant to the extent of Rs. 1,80,011/- in order to wipe off the minus balance in the Budget for 1947-48. As the accounts also closed actually in minus balance, the Board had no other alternative except to wipe off the minus balance, by adjusting a sum of Rs. 1,03,516-6-8, out of the A.T.C. grant in October 1947 to wipe off the minus balance. A copy of my letter Roc.D.2-10728/47 dated 30-9-47 applying for the grant from the Accountant General is enclosed and it will reveal the position of the Elementary Education funds then. The grant was drawn in order to wipe off the minus balance that actually existed in September 1947.

Further, the District Board has at present to incur about Rs. 50,328/- over and above the Budget allotment for the grant of dearness allowance to Board School teachers at the increased rates recently sanctioned by Government. A sum of Rs. 20,092/- is being refunded to Government as excess Government grant drawn during 1946-47 for Compulsory Elementary Education, in accordance with Government memo No.19636-B2/48-1 dt. 25-3-1948. If the credit of Rs. 1,03,516-6-8 is also debited at this stage, the Elementary Education funds may again run into minus balance.

I therefore request that the Government may be pleased to reconsider the orders passed in G.O. Ms.1284, dt. 20-5-48, instructing the District Board to delete the credit of Rs. 1,03,516-6-8 in the revised budget estimate for 1947-48.

nv. 26/8.

For Special Officer.

P.T.O.

ENCLOSURE:

Copy of the letter Rec.D.2-10782/47 dated 30-9-47 of the Special Officer Ramnad District Board at Madura to the Accountant-General, Madras.

Subject:- Grants-Local bodies-Arrear toll compensation due for 1931-32 to 1940-41 - Sanctioned-Authorisation-Ramnad District Board- Issue of-Requested.
G.O. No.768, L.A., dated 25-4-47.

The general fund account of the Ramnad District Board works out to an estimated deficit of Rs. 80665-4-10 and that of Elementary Education fund comes to an estimated deficit of Rs. 103516-6-8 during 1947-48. Vide the statements sent herewith.

I send herewith the two certificates also required in G.O.No.768, L.A., dated 25-4-47.

I request you to be good enough to issue necessary authorisation to the Treasury Deputy Collector, Ramnad so that I may claim the above amounts of Rs.80,665-4-10 and 103,516-6-8 from the arrear toll compensation of Rs. 3,51,039-8-0 sanctioned for 1947-48 in G.O.No.7688, L.A., dated 25-4-47 and get them adjusted to the credit of the Ramnad District Board funds at an early date.

X X X

B. Elementary Education Account.

Rs. A. P.

Actual opening balance for 1947-48 with reference to the revised accounts for March 1947.

76494 9 4

Add estimated receipt during 1947-48 as approved by the Government in G.O.No.1494 Mdn., dated 10-7-47 excluding the arrear toll compensation of Rs. 180011-0-0 sanctioned in the above Government order.

835739 0 0

Total including actual opening balance.

912233 9 4

Deduct estimated charges during 1947-48 as approved by the Government in the above Government Order.

977750 0 0

Estimated closing balance at the end of 1947-48.

(-) 65516 6 8

Add prescribed minimum closing balance as approved by the Government in the above order.

(-) 38000 0 0

Amount to be authorised to be paid to the Ramnad District Board to wipe off the estimated deficit during 1947-48.

Rs. (-) 103516 6 8

E & P. H.

Memo No. 64315 B4/K8 - 1 dated 17.9.48

Sub:- B. E. for K8 - 47 - Dt. Bd., Ramnad - Statement of actual receipts and charges in J.R. E. E. account during 47-48

Ref:- From the Spl. Officer, Dt. Bd., Ramnad No. 22-12674/K8 dated 23.8.48.

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The Spl. Officer Dt. Bd., Ramnad is requested to forward a copy of the statement of actual receipts and charges in J.R. E. E. account during 1947-48.

To

The Spl. Officer
Dt. Bd.,
Ramnad.

15.9.48.

15.9.48

N/R

no need for the adjustment of the arrear toll compensation as it may be examined only after the information called for in the M. S. No. 16.

15.9.48

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C.F. 32.

Local Administration Department

Received.....Registered.....

From (Name)
Sri U. Kumarayya, B. A.,
Designation Special Officer, Ramnad
District Board & District
Station Collector, Ramnad at Madura.

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

Enclosures:

Poc. No. 2-12674/43 dated 28-9-1948.

One.

Sir,

Subject:- District Board - Ramnad - Statement of
actual receipts and charges - Elementary
Education funds - 1947-48. p3aule
Reference:- Government Memorandum No. 64315-B2/48-1
dated 17th September 1948.

73307

I enclose a copy of the subsidiary account under B. Elementary Education showing the receipts and charges in the elementary education account during 1947-48.

J. Demihwang
for Special Officer.

nv. 29/9.

29.9.48

SUBSIDIARY ACCOUNTS.

Credits.	ACTUALS.									Budget estimate.
	Current.						Progressive.			
	Total of each detailed head.			Total of each section.			Total of each detailed head.			
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.
B. ELEMENTARY EDUCATION ACCOUNT.										
Receipts—Ordinary.										
Opening balance—							76,494	9	4	
(1) * Education tax—							56,992	-	-	
Current							260	8	-	
Arrears										
(2) Fees and penalties under the Elementary Education Act										
(3) Income from investments, etc.										
(4) School fees										
(5) Endowments										
(6) Contributions										
(7) Other receipts							1686	13	7	
(8) Government grant—							6	9	-	
(i) Under Section 37 of the Elementary Education Act—							103516	6	8	
Current							76619	3	-	
(ii) Under proviso to Section 37 of the Elementary Education Act							37216	-	-	
(9) Contribution from the General Account—							146856	-	-	
(a) For payment of temporary allowances of Rs. 4										
(b) For other purposes							85000	-	-	
(10) Investments realized							2015	-	-	
(11) Advances recovered							1138	7	-	
Deduct—Refunds										
Deduct—Amount transferred to Capital.							3644	2	-	
Total							10,15,128	10	3	

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Note.—Details of fasliwar adjustments made by collectors are shown below:—

	ACTUALS.									Budget estimate.
	Current.						Progressive.			
	Total of each detailed head.			Total of each section.			Total of each detailed head.			
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.
C. RAILWAY ACCOUNT.										
Receipts—Ordinary.										
Opening balance—										
1. Railway earnings	...	...								
2. Income from investments	...	...								
Deduct—Amount transferred to Capital	...									
Deduct—Amount of net railway earnings transferred to General Account—Ordinary	...									
Total	...									
Receipts—Capital.										
1. Loans	...	...								
2. Investments realized	...	...								
3. Other receipts	...	...								
4. Contribution from General Account—Ordinary	...	...								
5. Add—Amount transferred from ordinary	...									
Total	...									
Total receipts, Ordinary and Capital	...									
Grand total, including opening balance	...									
Expenditure—Ordinary.										
1. Maintenance—										
(a) Staff	...	...								
(b) Contingencies	...	...								
2. Repairs—										
(a) Permanent-way	...	...								
(b) Buildings	...	...								
(c) Rolling stock	...	...								
3. Interest on and repayment of debt	...									
4. Investments	...	...								
Total	...									
Expenditure—Capital.										
1. Permanent-way	...	...								
2. Rolling stock	...	...								
3. Buildings	...	...								
4. Investments	...	...								
5. Amount transferred to General Account—Capital	...	...								
6. Other charges	...	...								
Total	...									
Total, Expenditure—Ordinary and Capital	...									
Closing balance	...									
Grand total, including closing balance	...									

During 1947-48
the adjustment of the
provision of the
annual bill compensation
grant is not permissible

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Memo No. 64315 B2/48 - 2 Edm. dated 4.11.48
Sub:- B.E. - 1948-49 - E.E. fund - Recommendation
of annual bill compensation grant.
order - Proposal - Not approved.

Ref:- From the Spl. officer, Dt. Bd., Ramnad No. D2
12674/48 dated 23.8.48 and 28.9.48.
From the statement of receipts and charges in E.E. fund
forwarded with the letter of
the Spl. officer, Dt. Bd., Ramnad dated 28.9.48, it is
seen that the E.E. fund of the Dt. Bd., closed with
a surplus balance of Rs. 2,19,647-1-7 at the
end of 1947-48. In the circumstances, the E.E. fund
would have closed with a surplus balance
at the end of 1947-48 even without the adjustment of a sum of Rs. 1,00,516-6-6
from the A.T.C. grant to the E.E. fund.

The Govt. therefore decline to accept or consider
the order passed in G.O. No. 1244 Edm. dated 20.5.48
regarding the deletion of the sum of Rs. 1,13,520

Subj:- Ele. Education Fund - Dt. Board, Ramnad - Budget Estimate for 1948-49.

Ref:- From the D.P.I., R.O.P. 18-B3/47-48 dated 6-3-48.

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 ele. edn. fund under the control of the Dt. Board, Ramnad.

The ~~xxx~~ estimates are examined below:-

2. Provision has been made both in the R.E. and in the B.E. for expenditure connected with the scheme of compulsory ele. education, and credit has been taken for a subsidy from Provl. Funds 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 ele. education, normal receipts and charges in the Ele. Edn. Fund Account will be as follows:-

	B.E. 47-48 as sanctioned. Rs.	R.E. 1947-48. Rs.	B.E. 48-49. Rs.
Opening balance.	Nil.	76,494	1,41,496
Receipts.	8,26,920	9,86,442	8,46,330
Charges: Ordinary.	7,77,920	9,20,640	10,02,390
Capital.	11,000	800	1,20,000
Closing balance.	38,000	1,41,496	- 1,44,564

4. R.E. 47-48:

Receipts.- Provision has been made in the R.E. for the payment of a contribution of Rs. 85,000/- from the General Funds to the E.E. fund and for the adjustment of a portion of the A.T.C. grant of Rs. 1,03,520 (against an adjustment of Rs. 1,80,011 ordered by Govt.). With these adjustments, the E.E. fund account closes with a surplus of Rs. 1,41,496/-. This large surplus is due to the adjustment of arrears of Edn. tax of over 2 lakhs of rupees. The L.A. Dept. have noted in the file dealing with the Genl. Fund Budget that the adjustment by the A.T.C. grant is not permissible as there is a surplus in the E.E. Fund account. If account is not taken of this adjustment, the closing ^{balance} grant for 47-48 will be Rs. 37,976/-.

Dr 5. Open to Rs 5.00 to transfer to any amount added to E.E. account during 1948-49 from the

A.T.C. grant to wipe off the ~~minus~~ balance anticipated as 1/2 and 2 1/2 year

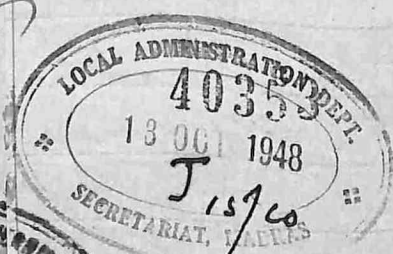
note to be made before issue of the draft

May be perused and returned to Edn. H Dept.

Tt Spl. Officer,
Dt. Bd.
Ramnad

Ag.
De. E. J. L. R.

P.H. No. 14315B3/48-2
13.10.48.



L.A. No 40353.1C
28/10/48

The draft memo overleaf may now issue

22.10.48

141496
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711 (Exp. A)

The notes on 711-3 above may be perused and
the file returned to E.P.H. (No special remarks are
called for in Finance.)

12.5.48 E.P.H.

Fin 35857 EA 114
12.5.48

11.5.48

E.P.H. (83)

A draft order is subd. for approval.



18.5.
18/5/48

DM
19/5/48

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Handwritten notes, mostly illegible due to bleed-through from the reverse side of the page.

12/5/48
12/5/48

12/5/48
12/5/48